

**Bachelor of Arts (VS) Modern Office Management**

**Semester VIII**

**Discipline Specific Course - (DSE 8.3)- E-Filing of GST and TDS Returns**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
E-Filing of GST and TDS Returns DSE 8.3	4	2	-	2	Class XII	Nil

**Learning Objective**

- To equip students with the practical skills required for filing of returns under GST and TDS laws.

**Learning Outcomes**

- After completing the course, the student shall be able to:
- Explain the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- Understand the concept of advance payment of tax and tax deduction at source.
- Analyze various types of GST and TDS returns
- Develop the ability of e-filing of TDS and GST returns

**Course Content (Theory 30 Hours + 60 hours practical)**

**Unit-1: Conceptual Framework 10 hours**

Taxation in India: objectives, need, and significance; Direct Tax vs. Indirect Tax – meaning and key differences; overview of major taxes in India (Income Tax, GST, etc.); basic concepts: assessee, previous year, assessment year. Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; Documents required for e-Filing; procedure of e-filing.

**Unit 2: TDS and e-Filing of TDS returns 10 hours**

Introduction to the concept of TDS; TAN, provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H

**Units 3: Conceptual framework of GST 10 hours**

Constitutional framework of GST (Taxation Powers of Union & State Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network,

Registration, Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess, Input tax credit utilization. Small supplies and composition scheme.

**Unit IV: Filing of GST returns**

**15 hours**

Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger. GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B, Interest/penalty for late/non-filing of return.

**Practical:**

- Practical workshop on e-filing of TDS/GST returns
- Practice filling up of various TDS forms
- Fill out a GST registration form using fictional data.
- Practically fill hypothetical data in various GST forms using offline utility or online demo tools.

**References:**

- Ahuja, G., & Gupta, R. (2022). Systematic approach to indirect taxation: GST and customs (8th ed.). Bharat Law House.
- Babbar, S., Kaur, R., & Khurana, K. (2021). Goods and services tax (GST) and customs law (Revised ed.). Scholar Tech Press.
- Bansal, K. M. (2024). GST & customs law (12th ed.). Taxmann Publications.
- Jaishwal, M. (2023). Practice, procedure & e-filing of TDS & TCS. Bharat Law House.
- Singhanian, V. K. (2024). Deduction of tax at source (TDS/TCS) with advance tax and refunds (37th ed.). Taxmann Publications.
- Singhanian, V. K. (2024). Students' guide to GST & customs law (12th ed.). Taxmann Publications.
- Sisodia, P. (2019). Handbook on goods & services tax (GST) (3rd ed.). Bharat Law House