

Bachelor of Arts (VS)- Small and Medium Enterprises

Semester VII

Discipline Specific Elective- 7.2 (DSE-7.2)- E-Filing of GST and TDS Returns

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 7.2)	4	3	1	0	12 TH Pass	NIL

Learning Objective: Upon successful completion of this course, students will be able to:

- Explain the basic concepts and structure of Goods and Services Tax (GST) and Tax Deducted at Source (TDS).
- Interpret relevant provisions, rules, and updates for GST and TDS as per the latest Finance Acts.
- Demonstrate the practical steps involved in e-filing of GST returns (such as GSTR-1, GSTR-3B) using the GST Portal.
- Demonstrate the process for e-filing TDS returns (such as Form 24Q & 26Q) via appropriate government portals.

Learning Outcomes: After completing the course, the student shall be able to:

- Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- Understand the concept of advance payment of tax and tax deduction at source.
- Develop the ability of e-filing of TDS returns
- know about various types of GST returns and their filing.

Course Content

(Theory 45 hrs + Tutorial 15 hrs)

Unit 1

10 hours

Introduction to E-Filing and Digital Taxation: Concept and evolution of e-filing in India; Difference between e-filing and regular filing of returns; Advantages and challenges of e-filing versus manual filing; Legal framework and statutory requirements for e-filing; Types of e-filing: Online, assisted, and offline modes; Overview of the Income Tax and GST e-filing portals

Unit 2**11 hours**

TDS and e-Filing of TDS returns: Introduction to the concept of TDS; 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; Practical workshop on e-filing of TDS returns

Unit 3**12 hours**

GST Returns – Types and Procedures: Classification of GST returns: GSTR-1, GSTR-2A, GSTR-3B, GSTR-4, GSTR-9; Due dates, frequency, and statutory compliance; Detailed process for preparing and filing different GST returns; QRMP scheme and use of IFF (Invoice Furnishing Facility); Electronic ledgers: Cash, credit, and liability registers

Unit 4**12 hours**

Practical Aspects of E-Filing GST Returns: Step-by-step demonstration of e-filing GSTR-1 and GSTR-3B on the GST portal; Practical exercises and case studies on GST return filing; Common errors in e-filing and their remedies; Penalties for non-compliance and late filing

References

Bansal, K. M. (2023). *GST & customs law*. Taxmann Publications.

Ahuja, G., & Gupta, R. (2023). *Systematic approach to income tax including tax planning*. Bharat Law House.

Singhania, V. K., & Singhania, M. (2023). *Students' guide to income tax (University edition)*. Taxmann Publications Pvt. Ltd.

Sisodia, P. (2022). *GST law*. Bharat Law House.

Online Government Sources

- Goods and Services Tax Network (GSTN). (n.d.). *User manual and offline tools for GST return filing*. Retrieved from <https://www.gst.gov.in/help/returns>
- Income Tax Department, Government of India. (n.d.). *E-filing of TDS returns*. Retrieved from <https://www.incometax.gov.in/iec/foportal/help/tax-deducted-collected>
- Central Board of Direct Taxes. (2023). *TDS Reconciliation Analysis and Correction Enabling System (TRACES)*. Retrieved from <https://contents.tdscpc.gov.in>