

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**



**Title of the Course: Income Tax Filing Procedures**

**Programme: Bachelor of Management Studies,  
Bachelor of Commerce (Accounting & Finance),  
Bachelor of Commerce (Banking & Insurance) and  
Bachelor of Commerce (Financial Markets)**

**Semester: V**

**Syllabus for 2 Credit Course  
From the Academic Year 2025-2026**

## Name of the Course: Income Tax Filing Procedures

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course provides a comprehensive guide to the process, principles, and legal framework for filing Income Tax Returns (ITR). Designed for beginners and intermediate learners, it covers everything from the basics of income tax to the practical steps of preparing and submitting returns online. The course explores different ITR forms for individuals, businesses, and various types of incomes, ensuring students can accurately select and complete the correct form for diverse scenarios. Learners will gain hands-on experience with tax calculations, exemptions, and deductions, along with using official tax portals for filing returns. Topics like tax compliance, penalties for non-filing, and dealing with notices from the tax department are also covered, enabling learners to handle ITR filing confidently and responsibly.
2	<b>Vertical:</b>	VSC
3	<b>Type:</b>	Practical
4	<b>Credit:</b>	2 Credits
5	<b>Hours Allotted:</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks Continuous Evaluation: 20 Semester-End Examination: 30
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. Learn to distinguish between various ITR forms and determine the correct form based on an individual's or business's income sources and taxpayer status.</li> <li>2. Understand the TDS filing process, due dates, and compliance norms, including generating TDS certificates and filing TDS returns.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will able to Identify and choose the correct ITR form for different taxpayer categories, ensuring compliance with filing requirements.</li> <li>2. Learners will able to calculate TDS on payments such as salary, rent, interest, and contractor payments and deduct the appropriate amount.</li> </ol>
9	<b>Module 1: Income Tax and e-Filing of ITRs (15 Hours)</b>	
	<ul style="list-style-type: none"> <li>• <b>Conceptual Framework-</b> Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.</li> <li>• <b>Introduction to income tax</b> – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return</li> <li>• <b>E-Filing Platforms and Software</b> -Introduction to Official E-Filing Portals (e.g., Income Tax E-Filing Portal, GST Portal), Overview of Popular E-Filing Software and Their Features, How to Choose the Right Platform or Software Based on Filing Needs, Data Security and Privacy in E-Filing Systems</li> </ul>	

	<ul style="list-style-type: none"> <li>• <b>Types of Forms</b> - ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.</li> </ul>
	<b>Module 2: <u>Tax Deduction at source (TDS)</u> (15 Hours)</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to TDS</b> -Basics of TDS and Its Purpose in Taxation, Overview of TDS Regulations and Compliance Importance of TDS in the Indian Tax System Key Concepts: Deductor, Deductee, and Threshold Limits</li> <li>• <b>TDS on Various Payments</b>-TDS on Salary (Section 192) TDS on Interest Payments (Section 194A)TDS on Contractor Payments (Section 194C)TDS on Rent (Section 194I)TDS on Commission and Brokerage (Section 194H)TDS on Professional and Technical Services (Section 194J)Overview of Other Important Sections and Payments Covered under TDS</li> <li>• <b>TDS Calculation and Deduction</b> -Understanding TDS Rates for Different Income Categories Threshold Limits and Exemptions, Calculating TDS on Salary (Including Surcharge and Cess), Practical Scenarios and Examples of TDS Calculation, Common Errors in TDS Calculation and How to Avoid Them</li> <li>• <b>TDS Compliance and Filings TDS Return Filing</b>- Due Dates and Forms (24Q, 26Q, 27Q, etc.), Step-by-Step Guide to TDS Filing Process, TDS Challans (Challan ITNS 281) and Payment Procedures, Generating TDS Certificates (Form 16, 16A) for Deductees, Rectification and Correction of TDS Returns</li> </ul>

<b>10</b>	<b>Reference Books:</b> <ol style="list-style-type: none"> <li><b>1. Income Tax Law &amp; Practice</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> V.K. Singhania, Monica Singhania</li> <li>• <b>Publisher:</b> Taxmann Publications</li> <li>• <b>Year:</b> Updated annually (latest edition for current assessment year)</li> </ul> </li> <li><b>2.Systematic Approach to Income Tax</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> Dr. Girish Ahuja, Dr. Ravi Gupta</li> <li>• <b>Publisher:</b> Wolters Kluwer</li> <li>• <b>Year:</b> Updated annually for each assessment year</li> </ul> </li> <li><b>3. Direct Taxes Law &amp; Practice</b> <ul style="list-style-type: none"> <li>• <b>Author:</b> Dr. Vinod K. Singhania</li> <li>• <b>Publisher:</b> Taxmann Publications</li> <li>• <b>Year:</b> Annual updates, tailored for the current tax year</li> </ul> </li> <li><b>4.Income Tax Ready Reckoner</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> R.N. Lakhotia, Subhash Lakhotia</li> <li>• <b>Publisher:</b> Vision Books</li> <li>• <b>Year:</b> Updated annually for quick reference on tax rules and filing</li> </ul> </li> <li><b>5.Direct Tax Laws and International Taxation</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> T.N. Manoharan, G.R. Hari</li> <li>• <b>Publisher:</b> Snow White Publications</li> <li>• <b>Year:</b> New editions each year in line with tax amendments</li> </ul> </li> </ol>
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11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	10	A learner must be present for each of the sub-components.
	2) MCQ Based Test	10	
	Total	20	

<b>13</b>	<b>Format of Question Paper:</b>		
	<b>Semester End Examination Question Paper Pattern</b>		
	<b>Maximum Marks: 30</b>		<b>Duration: 1 Hour.</b>
	<b>All Questions are Compulsory Carrying 15 Marks each</b>		
	<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	<b>Attempt the following:</b> a. Theory/ Practical Questions b. Theory/Practical Questions OR c. Theory/ Practical Questions d. Theory/Practical Questions	<b>08 Marks</b> <b>07 Marks</b>  <b>08 Marks</b> <b>07 Marks</b>
	Q-2	<b>Attempt the following:</b> a. Theory/ Practical Questions b. Theory/Practical Questions OR c. Theory/ Practical Questions d. Theory/Practical Questions	<b>08 Marks</b> <b>07 Marks</b>  <b>08 Marks</b> <b>07 Marks</b>
	<b>Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.</b>		

**Signatures of Team Members**

<b>Sr. No</b>	<b>Name</b>	<b>Signature</b>
<b>1.</b>	Mr. Murugan Nadar	
<b>2.</b>	Mr. Mubeen Shaikh	