

Subject: Request for Approval of Add-on Course Proposal

Santosh Garg,

Assistant Professor,

[ Department of commerce]

S.D.Mahila Mahavidyalaya, Narwana

1--/04--/2021

Chairperson,

Board of Studies,

S.D.Mahila Mahavidyalaya,

Narwana

Madam,

I am writing to formally request the approval of an add-on course proposal that I have developed for the benefit of our college students.

Course Title: HOW TO E-FILING INCOME TAX RETURN


Duration: 30+ Hours

Course Objective:

The proposed course is designed to provide additional insights and skills beyond the regular curriculum, contributing to their holistic development.

Course Outline:

- 01.INTRODUCTION: INCOME TAX
- 02 INCOME TAX SLAB RATES
- 03.INCOME FROM SALARY
04. INCOME FROM HOUSE PROPERTY
05. INCOME FROM BUSINESS AND PROFESSION
06. INCOME FROM CAPITAL GAIN

  
Officiating Principal  
S.D. Mahila Mahavidyalaya  
Narwana  
Date

07. INCOME FROM OTHER SOURCE
08. GROSS TOTAL INCOME
09. TOTAL INCOME
10. DEDUCTION U/S 80 C TO 80 U
11. ASSESSMENT YEAR
12. PREVIOUS YEAR
13. CALCULATION OF INCOME TAX
14. VARIOUS ITR FORMS
15. STEPS TO OPEN ITR FORMS
16. STEPS TO FILL ITR -1 FORM
17. ONLINE INCOME TAX PAYMENT
18. INCOME TAX REFUND

I have thoroughly reviewed the proposed course with Colleagues and made necessary adjustments based on their feedback. The course aligns with the academic goals of our institution and aims to enhance the overall educational experience for our students.

I kindly request the Board of Studies to consider and approve this proposal. Your support in this matter is crucial, and I am willing to provide any further information or clarification if required.

Thank you for your time and consideration. I look forward to a positive response and the opportunity to contribute to the enrichment of our student's academic journey.

Sincerely,

Santosh Garg,

Assistant Professor,

Department of commerce

  
Officiating Principal  
S.D. Mahila Mahavidyalaya  
NARWAHA



.....  
Ms. Santosh Garg  
Asst. Prof. of Commerce

Subject: Approval for "How to E-Filing Income Tax Return" by the Board of Studies

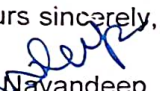
Dear Ms. Santosh Garg


I am pleased to inform you that after careful consideration and review by the Board of Studies, has approved "How to E-Filing Income Tax Return" which spans over 30+ hours of instruction.


This course has been evaluated thoroughly to ensure its alignment with our institution's academic standards and objectives. We believe that it will significantly contribute to the academic enrichment of our students and align with our commitment to providing high-quality education.


Thank you for your interest and support in our academic endeavors.


Yours sincerely,

  
Dr. Nayandeep  
Assoc. Prof. in Eco.  
Convener

  
Dr. Anita Chabra  
Asst. Prof. in Hindi  
Member

  
Dr. Shailu Sachdeva  
Asst. Prof. in Hist.  
Member

  
Suman Garg  
Asst. Prof. in Eng.  
Member

  
Nisha  
Asst. Prof. in Physics  
Member

Ph. No. 01684-240161



**S D MAHILA MAHAVIDYALYA**  
**NARWANA-126116 ( JIND ) HARYANA**

---

*Dated:-7.May.2022*

**Notice**

बी कॉम फाइनल ईयर की सभी छात्राओं को सूचित किया जाता है कि 11.05.2022 से महाविद्यालय में How to E-Filing Income Tax Return पर 30 घंटे का सर्टिफिकेट कोर्स करवाया जाएगा और कोर्स के अंत में 40 अंक की परीक्षा ली जाएगी और छात्राओं को प्रमाण पत्र दिए जाएंगे।

*[Signature]*  
Officiating Principal  
S.D. Mahila Mahavidyalaya  
NARWANA  
*[Signature]*



**S.D MAHILA MAHAVIDYALAYA NARWANA**



**DEPARTMENT OF COMMERCE**

**PROUDLY OFFERS**

**Add On Certificate Course**

**In**

**How to E-filing Income Tax Return**

**STARTING FROM 11 May 2022**

**Course Objectives:**

- 1. To equip students with the specialized knowledge in the field of taxation system.**
- 2. It provides opportunity to learn Indian taxation system & enhance their skills in taxation.**
- 3. To equip students with the practical skills for filling of return.**
- 4. To acquire knowledge about various ITR forms.**
- 5. Equipping the students for career in various vocation.**
- 6. Equipping the students for self employment & application orientated jobs in govt, PSU's and private Organisations**

**Ms. SANTOSH GARG  
CONVENOR**

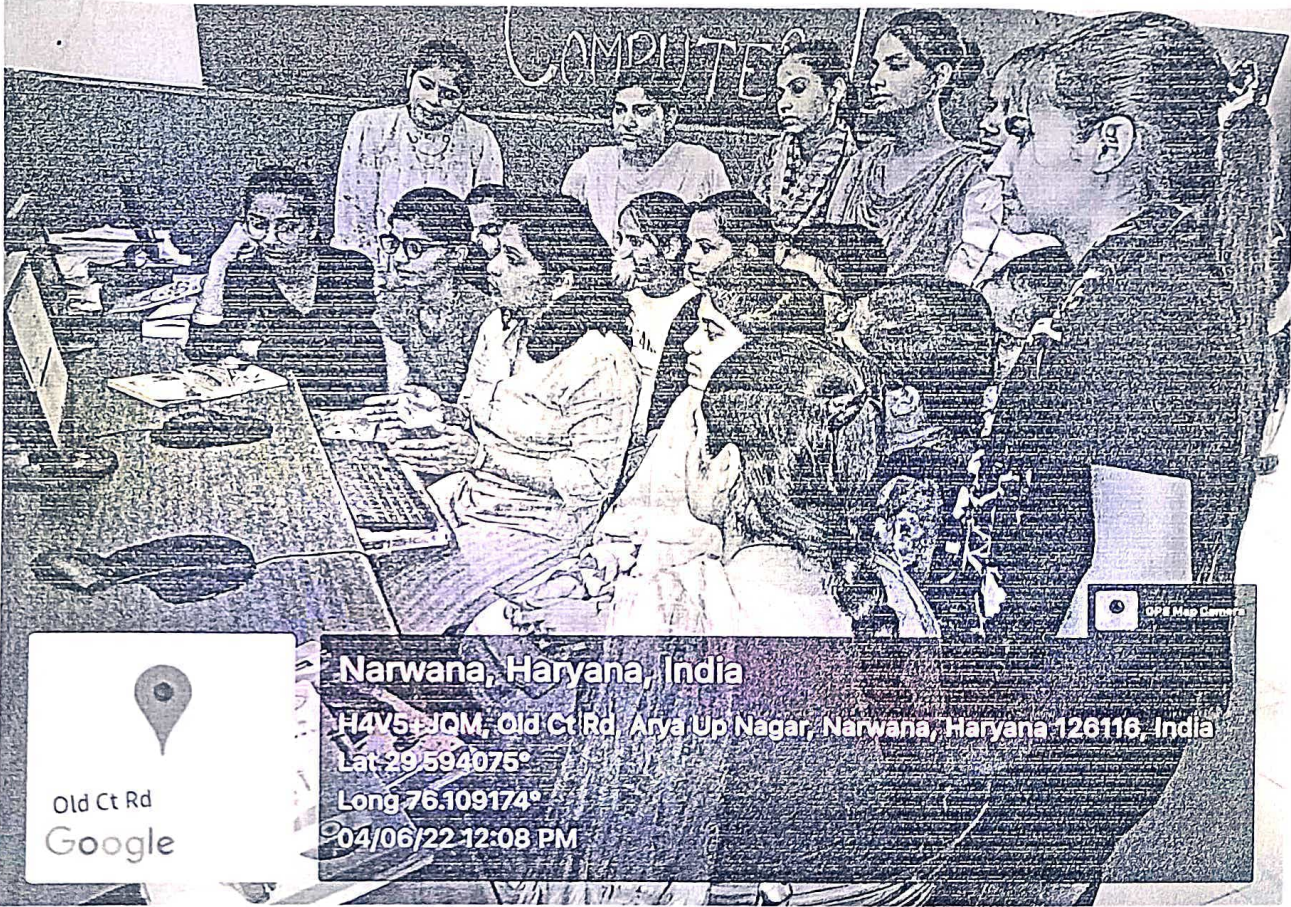
**DR. ANJANA LOHAN  
PRINCIPAL**











**Narwana, Haryana, India**

H4V5+JQM, Old Ct Rd, Arya Up Nagar, Narwana, Haryana 126116, India

Lat: 29.594075°

Long: 76.109174°

04/06/22 12:08 PM

Old Ct Rd  
Google

GPS Map Camera



S.O. MANJIA MAHAVIDYALYA NARWANA (JIND)  
Commerce Department  
and Economics Department



GPS Meta Camera

**Narwana, Haryana, India**

H4V5+JQM, Old Ct Rd, Arya Up Nagar, Narwana, Haryana 126116, India

Lat 29.593894°

Long 76.109554°

06/06/22 10:44 AM



Google

**CERTIFICATE COURSE (2021-22)**

**(Income Tax Act, 1961)**

**Time: 1.5 hours**

**Max. Marks: 40**

**Instruction:-**

1. Question No.1 is compulsory and carrying 10 Marks.
2. Answer any 5 question from 2<sup>nd</sup> to 7<sup>th</sup> and each question carrying marks 4 each.
3. Answer any 2 question from 8<sup>th</sup> to 10<sup>th</sup> and each question carrying marks 5 each.

**1. Mr. X, who is totally blind, submits the following information compute the total income:**

I. Salary Received	-	41,000/-
II. Rent Received	-	4,000/-
III. Dividend from Co-operative Society	-	2,000/-
IV. Interest from a firm (Gross)	-	8,000/-
V. Interest on Govt. Securities	-	1,000/-
VI. Winning from lottery	-	1,15,000/-
VII. NSC VIII Issued Purchased during the year	-	10,000/-
VIII. Deposit under Public Provident Fund	-	31,000/-
IX. Long term Capital Gain	-	2,35,000/-
X. Short term Capital Loss	-	20,000/-
XI. Donation to state Govt. for Promoting Family planning by cheque.	-	40,000/-

**2. From the following particulars of an individual calculate his total income and net tax liability for the Annual year 2021-22.**

I. Rent from let out premises	-	20,000/-
II. Long term capital gain (computed)	-	30,000/-
III. Profit from own business	-	6,31,000/-
IV. Income from lottery	-	1,00,000/-
V. Net agricultural Income	-	10,000/-



3. Write slab Rates (Income Tax Rates) for different categories?
4. Enumerate any 6 items which are exempted from tax under income tax act, 1961.
5. Writes different ITR Forms using for different types of Assesses.
6. How to e-file Income Tax Return. Write steps taken for e-filling Income Tax Return.
7. Write a short note on:-
  - I. Belated Return
  - II. Revised Return
8. When does the claim for refund arises and what is the procedure relating to the application for Refund. Describe in detail.
9. Write a short note on:-
  - I. Deduction 80(C)
  - II. Deduction 80(D)
  - III. Deduction 80(QQB)
10. Mr. 'A' earned Gross Total Income of 5, 00,000/- Rs. In the previous year and made the following donation during the year by cheque.
  - a. Rs. 10,000/- to CM<sup>s</sup> Earth quakes, relief fund, Maharashtra.
  - b. Rs. 15,000/- to National foundation for Communal harmony.
  - c. Rs. 40,000/- to Municipality for family planning.
  - d. Rs. 25,000/- to approved institutions.

Compute the amount of deduction admissible u/s 80(G) for the Assessment year 2021-22.



# S.D. MAHILA MAHAVIDYALYA, NARWANA

Roll No. ...11:..... Class. B. Com. III<sup>rd</sup> Year. Sec. A:..... Subject. Income Tax.....

Date. 15/05/2022.....

Signature.....

24  
40

Q. 2  
Ans.

Computation of Total Income  
for the Assessment Year (2022-23)

Income from Salaries	95,000 ✓
Income from House Property	44,000 ✓
Income from Business	420,000 ✓
Income from Long-Term Capital Gain	20,000 ✓
Income from Other Source (Lottery & Betting)	69,000 ✓
Gross Total Income ⇒	6,48,000 ✓
Add:- Agricultural Income	15,000 ✓
Aggregate Total Income ⇒	6,63,000 ✓

Calculation of Tax Liability on 6,63,000 :-

On Casual Income	69,000 @ 30%	20,700	524
On LTCG	20,000 @ 20%	4,000	69
On	25,000 Nil	Nil	543
On Balance	3,24,000 @ 5%	16,200	
		40,900	
Less :- 5% on 15,000 Agricultural Income		750	
		40,150	

Add:- 4% Education & Health Cess  $40,356 \times 4\% = 1,614.24$   
 Tax Liability  $\Rightarrow 41,756$   
 Net Tax Liability  $\Rightarrow 41,760$  (Rounded off)

Ans:  
 Computation of Total Income for the Assessment Year (2022-23):

1.) Income from Salary:-	
Salary (40,000 x 12)	4,80,000
Wardenship Allowances	1,00,000
Rent free Accommodation (Note.1)	60,000
	6,40,000
Less:- Standard Deduction	50,000
Income from Salary	5,90,000
2.) Rent from House Property	12,000
Less:- 20% Annual Deduction	3,600
Income from House Property	8,400
3.) Long-Term Capital Gain (2,500 + 3,000)	10,500
Short-Term Capital Gain	9,000
Income from Capital Gain	19,500

4.) Dividend Received from Domestic Co.	800
Int. on Post Saving Bank Deposit	Exempt
Examinership Remuneration	4,500
Int. on Govt. Loan	5,500
Less:- Books Purchased	1,300
Income from other Source:-	9,650

Working (1)  
Note:- Calculation of Rent free Accommodation:-

Actual paid	60,000
15% of Salary (5,80,000)	87,000
whichever is less i.e.	60,000

Income from Salaries	5,90,000
Income from H.P.	8,400
Income from Capital Gain	19,500
Income from other Source	9,650
<u>Govt Total Income</u>	<u>6,27,550</u>

deduction

Q. 1:  
 Ans: Gross Total Income 3,05,000  
 Less:- Deductions u/s 80C to 80U :- 80DD (15,000)  
 80G :- 100% Unlimited (See Working Note) Nil  
 50% Unlimited Nil  
 (Note 2) 100% Limited Promoting family planning (10,000)  
 50% Limited Nil  
 Total Income  $\Rightarrow$  2,80,000

Working Note :- Calculation of Deduction u/s 80G :-

- (i) 100% Unlimited :- PM National Relief Fund 10,000
- National Defence Fund 21,000
- Mangalore University (National Eminence) 10,000
- Books Donated to Approved College 6,000
- Approved Charitable Institution 38,000
- 76,000
- 50% Unlimited Nil

Q. 2: 100% Limited 10,000  
 Qualifying Amount 10% of  $3,05,000 - LTCG - 80C \text{ to } 80U \text{ Deduction Except } 80G$   
 $\Rightarrow 10\% \text{ of } (3,05,000 - 15,000)$   
 $\Rightarrow 2,90,000 \times \frac{10}{100} = 29,000$

- Q. 4:  
 Ans: Steps to file ITR Online :-
- (i) Go to the web portal [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).
  - (ii) Login with ID (PAN Card), Aadhaar Card.
  - (iii) Select the ITR form and open with XML.
  - (iv) Fill Assessment Year, Captch Code, OTP etc.
  - (v) Click on Continue with, Calculation of tax etc.
  - (vi) Verification Code,
  - (vii) Verify with Aadhaar OTP, Digital Signature



Certificate (DSC) etc.

(viii) Submit the ITR.

(ix) Upload the ITR form and take the print of ITR.

Q.5.  
Ans. Performa of Gross Total & Total Income :-

Income from Salaries

Income from House Property

Income from Business & Profession

Income from Capital Gain

Income from Other Source

Gross Total Income

Less:- Deductions u/s 80C to 80U

Total Income

Q.6.  
Ans. Penalties imposed on an Assessee :-

(i) यदि कोई करदाता अपनी आयकर विवरणी गलत भरता है और कर निवृत्ति अधिकारी के कहने पर भी उसमें सुधार नहीं करता है तो उस पर जुर्माना लगाया जाता है।

(ii) यदि कोई करदाता कर - निवृत्ति अधिकारी के आदेश क्रमों पर भी महत्वपूर्ण दस्तावेज जमा नहीं करता तो उस पर जुर्माना लगाया जाता है जो कर - दायित्व का 1% p.m होगा और ₹ 1,00,000 से ज्यादा नहीं।

(iii) यदि करदाता कोई ऐसी अल कर देता है जिसे नजर - अंदाज नहीं किया जा सकता तो उसे पर जुर्माना लगाया जाता है।

(iv) कर - निवृत्ति अधिकारी यदि ₹ 1,00,000 से अधिक जुर्माना लगाता है तो उसको सहायक कमिश्नर से अनुमति लेनी होगी और यदि सहायक कमिश्नर ₹ 2,00,000 से ज्यादा जुर्माना लगाता है तो उसे संयुक्त कमिश्नर से अनुमति लेनी होगी।  
यदि करदाता किसी प्रावधान का उल्लंघन करता है तो उस पर जुर्माना लगाया जाएगा।

Q. 7.

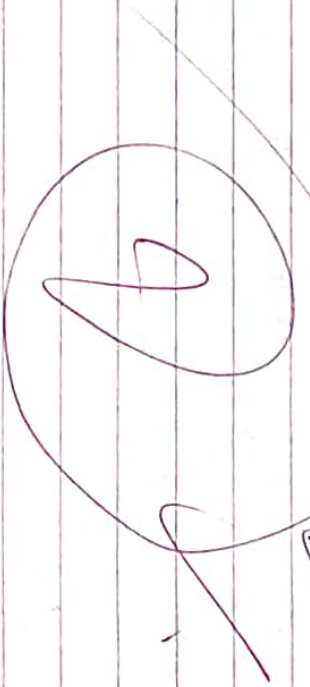
Ans: Income Tax Rate for An Individual is -

Age is upto 60 years  $\rightarrow$

First	Balance Amount	Rate
2,50,000	Nil	✓
2,50,000	5%	✓
5,00,000	20%	✓
	30%	✓

Age above 60 Years  $\rightarrow$

First	Balance Amount	Rate
5,00,000	Nil	✓
5,00,000	20%	✓
	30%	✓



# S.D. MAHILA MAHAVIDYALYA, NARWANA

Roll No. 30 ..... Class B.com. final ..... Sec. .... Subject Income Tax .....  
 Date 15/05/2022 ..... Signature .....

32 ✓  
 30 ✓

Ans 1

Gross Total Income  
 Less: ded u/s 80DD  
 Less: ded u/s 80G.

305000  
 25000

Total

Deduction u/s 80G.

Prime Minister's National Relief funds	10000	
National Defence fund	20000	
Mangalore University (National Eminence)	10000	
Municipality, approved for promotion of family planning #1	10000	
Approved charitable institution #2	6500	
<b>Total Amount to be deducted u/s 80G.</b>	<b>56500</b>	

Worky Notes-

30

#1 Municipality, approved for promotion of family planning.

Limit = Qualify amt x 10%

Qualify amt = GTI - ded u/s 80C to 80D (except 80G) - LTCG

305000 - 75000 ⇒ 2,30,000

∴ Limit =  $2,30,000 \times \frac{10}{100} = 23000$



2. - Allowed charitable instructions  
 (23,000 - 10,000) at 30,000

13,000 are 30,000  
 amt. to be deducted = 13,000 - 6,500

Div  
 Income from Salary 95,000  
 Income from H.P. 44,000  
 Income from Business 420,000  
 LTCG 20,000  
 Income from other sources 69,000  
 G.T.T. 64,800  
 Less: ded. als 80 to 800 Nil

Add: Agricultural Income 15,000  
 Aggregate Income 663,000

← Tax liability

Special Rates:   
 Capital income @ 30% 20,700  
 LTCG @ 30% 4,000  
 24,700

Remainder Income (663,000 - 69,000 - 20,000) = 574,000

~~Slab rates~~

250,000 Nil  
 950,000 @ 5% 19,500  
 74,000 @ 20% 14,800

Less: Tax on agricultural income @ 5% on 1500 750

Add: Health and Edu. con @ 4% 5,330  
 Tax liability 20,700

Less: TDS on Capital Income Nil  
 Net Tax liability 38,600

Div 3  
 Income from Salary 59,000  
 Income from H.P. 8,000

In LTCG 8000  
 STCG 9000

Income from other sources 61,500  
 G.T.T. 78,000

Less: ded. als 80 C. (79,000 + 6,000) 85,000  
 Total Income 53,700

Weekly notes:

Income from Salary:

Basic Salary (48,000 x 12)	480,000 ✓
Wardenship Allowance	10,000 ✓
Rent free accommodation (48,000 x 15% or 60,000)	60,000 ✓
7200 or 6000 whichever is less	6,000 ✓
Gross Salary	640,000 ✓
Less: Standard Deduction	50,000 ✓
Income from Salary	590,000 ✓

Income from H.P.

Rent from H.P.	=	12,000
Less: 30% S.D.		3,600
Income from H.P.		8,400

Income from other Sources:

Dividend rec. from Domestic company	800
Examination remuneration	4,500

Less: Int on Govt Loan

Income from other sources

(5000) ✓

300

Ques 4. Steps to file ITR online

1. Log in directly, login to the [www.incometax.gov.in](http://www.incometax.gov.in) with the user ID and password.
2. Go to register page and click register now and download the user ID and password form.
3. Go to e-file page, go to prepare and submit ITR-1 or 4s.
4. Select assessment year and fill all the details.
5. Click continue and submit the return.
6. Download the XML file as acknowledgement on ITR Verification form. Here, Digital Signature Certificate can be used if it is applicable.

Ques 5 Gross Total Income  $\rightarrow$  The total of the income received from all five heads i.e. salary, house property, Business/Profession, Capital Gain and other sources is called Gross Total Income. Income under all heads are to be calculated separately and then these all are added to get it is Gross Total Income.

Total Income  $\rightarrow$  The income computed after the amount deducted u/s 80C to 80U is called Total Income.

Partners

Income from Salary	xxx
Income from House Property	xxx
Income from Business and Profession	xxx
Income from Capital Gain	xxx
Income from Other Sources	xxx
<u>Gross Total Income</u>	xxx
Less: ded u/s 80C to 80U	(xxx)
<u>Total Income</u>	xxx

Ques 7 Income Tax Rates

Individual (Age up to 60 years)

Income	Rates
First 250,000	Nil
Next 250,000	5%
Next 5,00,000	20%
Next other balance	30%

Individual (Age above 60 years)

Income	Rates
First 5,00,000	Nil
Next 5,00,000	20%
Remaining balance	30%



Result of Certificate Course

*How to E-filing Income Tax Returns*  
 Session *2021-22* M.M 40

SrNo.	Student Name	College Roll No.	Marks
1	Meenu	2407020066	35
2	Anuradha	3288220002	33
3	Priyanka	3288220003	35
4	Bharti	3288220004	36
5	Pargati	3288220005	34
6	Simran	3288320001	31
7	Gunjan	3288320006	32
8	Bhawna	3288320007	36
9	Sunidhi	3288320009	37
10	Sakshi	3288320010	35
11	Surbhi Garg	3288320011	32
12	Rajinder Kaur	3288320012	24
13	Navneet	3288320013	34
14	Pooja	3288320014	37
15	Raman Preet Kaur	3288320015	33
16	Alka	3288320016	35
17	Monika Rani	3288320017	36
18	Meenakshi	3288320018	34
19	Anjali	3288320019	31
20	Garima Devi	3288320020	32
21	Tamanna	3288320021	36
22	Manpreet	3288320022	37
23	Aayushi Garg	3288320023	35
24	Deepali	3288320024	32
25	Khushi Mittal	3288320025	32
26	Sheetu Garg	3288320026	34
27	Mittali	3288320027	37
28	Preeti	3288320028	33
29	Poonam	3288320029	35
30	Priyanka	3288320030	32
31	Anjali	3288320031	34
32	Jyoti	3288320032	31
33	Shikha	3288320034	32
34	Sanju	3288320035	36
35	Muskan	3288320036	37
36	Manisha	3288320037	35
37	Raman Kaur	3288320038	34
38	Anchal Devi	3288320039	37
39	Seema	3288320040	33
40	Pooja Moar	3288320041	35

# S.D. MAHILA MAHAVIDYALYA

NARWANA (JIND)

(Affiliated to Ch. Ranbir Singh University, Jind)



## Certificate of Participation

This is to Certify that Miss/Mrs.....Anu.....  
of Class B. Com. Final..... Participated in How to E-filing Income Tax Return course for a  
duration of 36 hours organised in College Campus by Commerce and Economics dept., Computer dept.  
and Placement Cell.

Neep  
Convener

Gay  
Co-Convener

Devi  
Principal

# S.D. MAHILA MAHAVIDYALYA

NARWANA (JIND)

(Affiliated to Ch. Ranbir Singh University, Jind)



## Certificate of Participation

This is to Certify that Miss/Mrs.....SAKSHI.....

of Class ~~B.Com.~~ ~~FINAL YEAR~~ Participated in ~~How To E-FILING IN INDIC TAX RETURN~~ course for a

duration of 36 hours organised in College Campus by Commerce and Economics dept., Computer dept.

and Placement Cell.

  
Convener

  
Co-Convener

  
Principal



# REPORT

## How to E-Filing Income Tax Return

The add-on Course cover the most basic to the advanced concepts through a blend of theory and practicals. The learning structure provides essential knowledge and understanding to the students. A Course program in ITR Filing teaches students to file online Tax Return using authorized software tools. These courses teach Pan Card application, Tax filing, knowledge about various ITR forms specially filing ITR-I form. The course developed at S. D. Mahila Mahavidyalaya by Commerce dept. are relevant to individually filing Income Tax Return and job oriented. The syllabus of Course program ensures the best upskilling and experience for students. The Paper is 40 Marks and duration of course is 30 hours. Total appeared and Total students in B. Com. Final 2021-22 and 2022-23 are as follows:

Year	Total students	Total appeared
2021-22	61	61
2022-23	52	52