

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



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





**S.D MAHILA MAHAVIDYALAYA NARWANA**



**DEPARTMENT OF COMMERCE**

**PROUDLY OFFERS**

**Add On Certificate Course**

**In**

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

**STARTING FROM 10 April 2023**

**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**

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

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

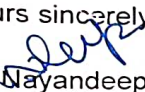
Dear Ms. Santosh Garg


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

  
Officiating Principal  
S.D. Mahila Mahavidyalaya  
NARWANA



Ph. No. 01684-240161




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

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Dated:-...5 April 2023

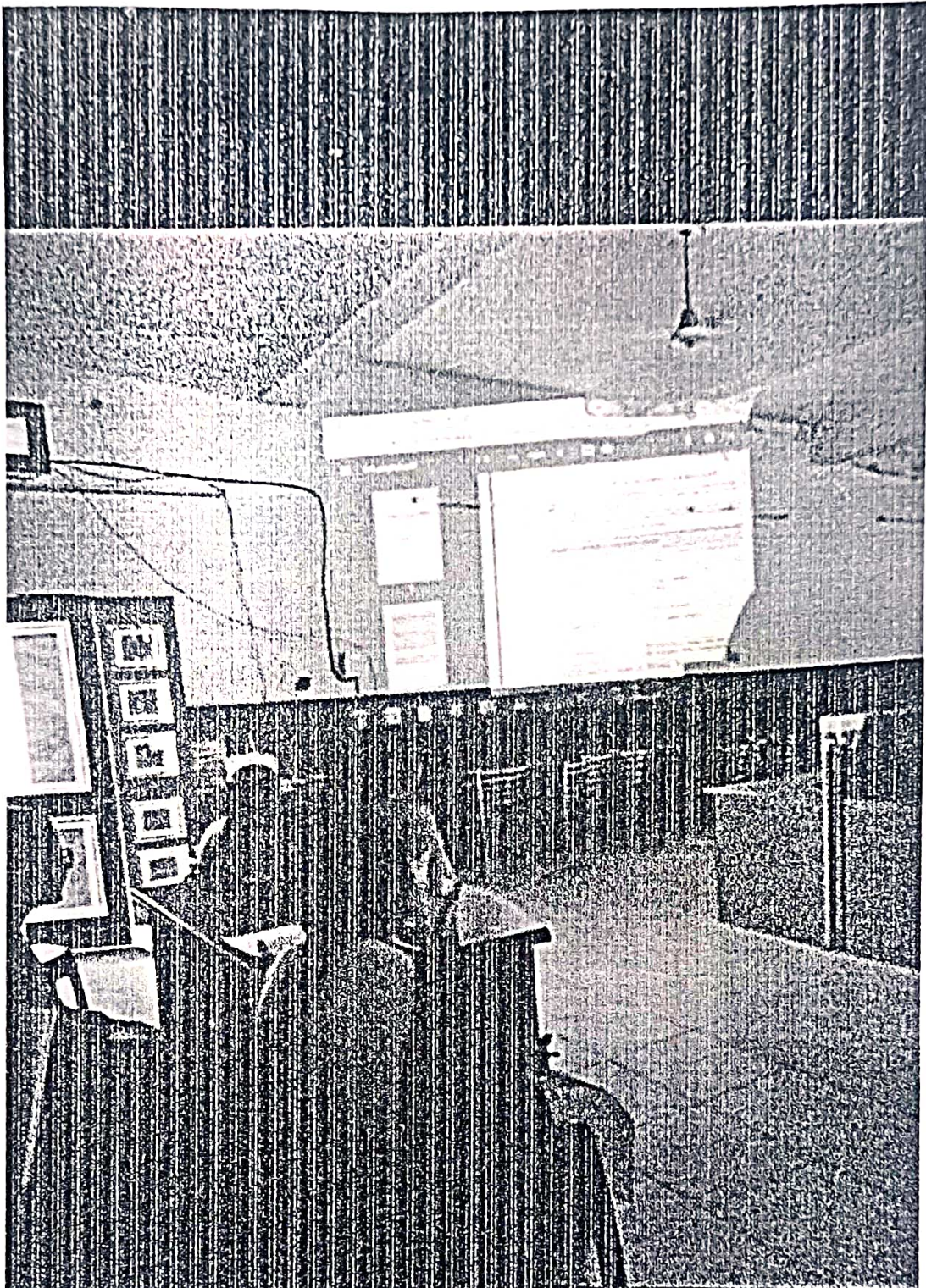
**Notice**

बी कॉम फाइनल ईयर की सभी छात्राओं को सूचित किया जाता है कि 10.04.2023 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।

  
Principal  
S.D. Mahila Mahavidyalaya  
Narwana





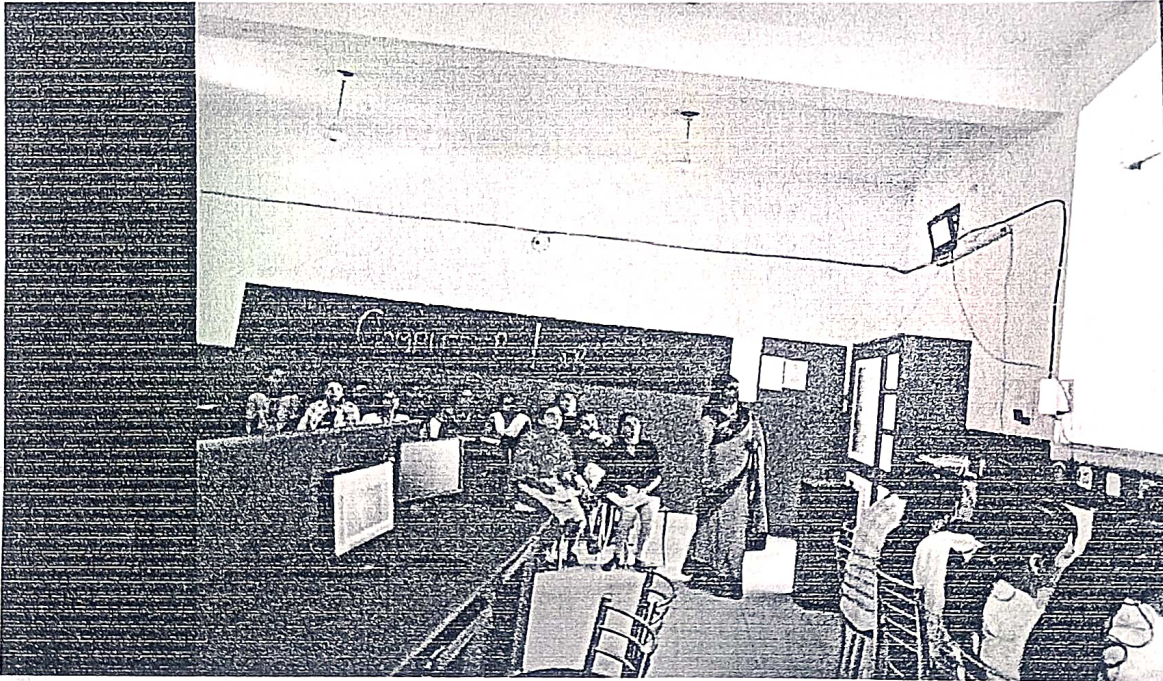


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Narwana, Haryana 126116,  
India

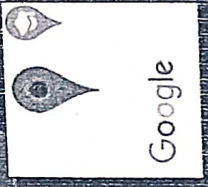
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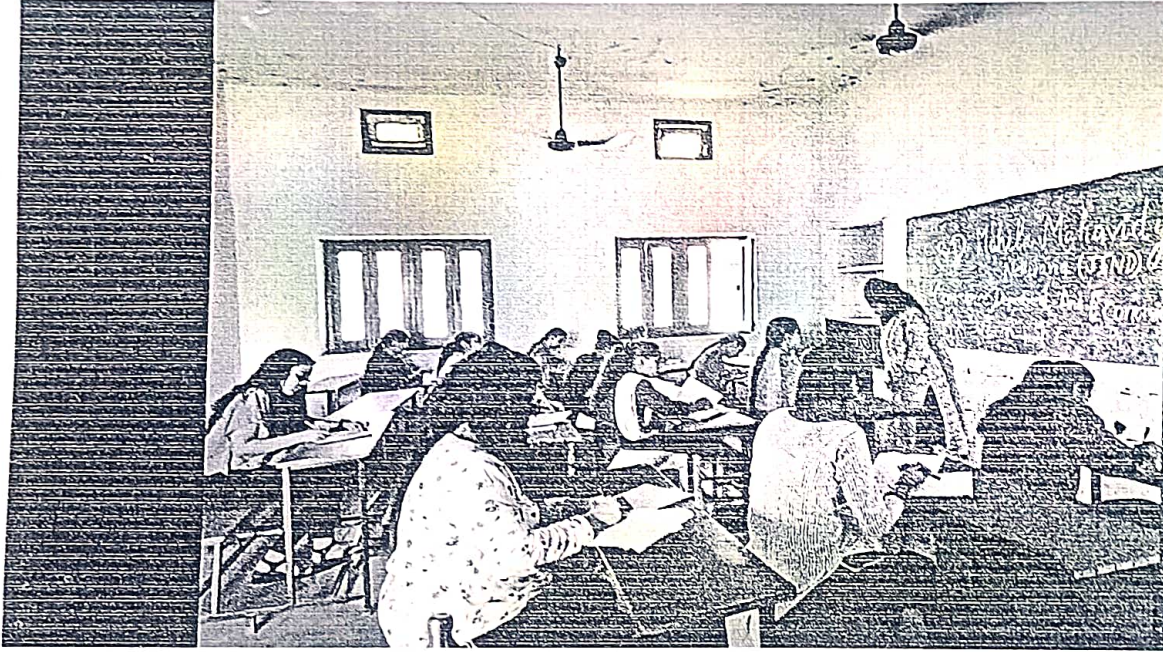
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Haryana 126116 India  
11 May 2023 11:17 AM 38.0 °C  
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HAYANA, Old Ct Rd,  
Aya Up Nagar, Naryana, clear sky  
Haryana 126116 | India 39.0 °C  
15 May 2023 10:25 AM





Income Tax (Certificate Course Paper  
(2022-23))

Time + 1 1/2 hours

Max Marks 40

- 1 Question no 2 is compulsory for all student
- 2 Total 7 questions given in question paper
- 3 Question 1 to 3, each are 10 marks, remaining are 2 marks each.
- 4 Passing marks is 20, ~~so~~ each student require to appear <sup>in the exam.</sup>

1 Mr Abdul donated the following amounts in P. year 22-23 by cheque except donation under

a	Prime Minister's National Relief Fund	10000 ₹
b	National Defence Fund	20000 ₹
c	Mangalore University (National Eminence)	10000 ₹
d	Aid to Poor students	2000 ₹
e	Books donated to an approved College	6000 ₹
f	Approved Charitable Institution	30000 ₹
g	Municipality, approved for promoting of family planning	10000 ₹

Mr Abdul is gross Total Income for the A. year 22-23 was Rs 305000 ₹. He has incurred an expenditure of ₹ 15000, on Medical Treatment of a <sup>Officialing Principal</sup> ~~disabled~~ <sup>S.D. Manish Mehrotra</sup> dependent. Calculated deduction allowable to ~~him~~ <sup>himself</sup>

809

20 An individual has submitted the following particulars for the Assessment year 22-23.

1 Income under the head Salaries - 95000

Income from House Property	44000 ₹
Income from Business	420000 ₹
Long term Capital gain	20000 ₹
Income from Lottery and Betting	69000 ₹
Agricultural Income	15000 ₹

You are required to compute the Tax liability  
 From the following information <sup>or</sup> Compute Tax liability of  
 Mr X

Income from H.P (Computed)	80000 ₹
Interest on Govt Secs	10000 ₹
LT. CG U/S 112	50000 ₹
Income from Business	1055000
Agricultural Income	100000
Amount withdrawn from Public Provident Purchase N.S.C VIII Issues Fund	50000
Deposit in PPF	30000 ₹
Contributions in R. PF	60000 ₹
	35000 ₹

- ③ The following are information of the Income of a Lect
- ① Salary 40000 per month, from which 15% deducted <sup>deducted</sup> Officially Principal  
S.D. Madira Mahavidyalaya  
NARWARA. Fund and university contribution is 12% <sup>Principal</sup>
  - ② Warden's allowances 100000 ₹
  - ③ Rent free bungalow. Rent paid by employer is 60000 ₹
  - ④ Dividend received from a domestic company 800 ₹
  - 5 8% interest on Govt loan of Rs 5000
  - 6 Rent from H-Property 12000 ₹
  - 7 Interest on Post Saving Bank Deposits 500 ₹



Long term capital gain on sale of old car 2500 and  
Jewellery 8000 ₹

S.T.C. 9000 ₹

Examinership remuneration 4500 ₹

During the year, he deposited in Public Provident Fund  
₹ 6000. He also purchased books worth Rs 650-  
during the same year

- ④ write the steps to file ITR online. (2)
- ⑤ Prepare a Re-forma of gross total income (4)  
and total income
- ⑥ write 4 penalty imposed on an Assessee 2
- ⑦ write income Tax Rate for an individual  
(age is up to 60 years and age above  
80 years) (2)

  
Officiating Principal  
S.D. Madhulika Mahavidyalaya  
NARWANA









Actual

Sr No	Student Name	College Roll No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
45	PIVA	49	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
46	AARTI	50	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
47	PREETI	51	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
48	POOJA	52	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
49	KOMAL SINGH	53	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
50	SIMRAN	54	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
51	RITU	55	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
52	NIDHI	56	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

  
 Officiating Principal  
 S.D. Mañila Mahavidyalaya  
 NARWANA  


# S.D. MAHILA MAHAVIDYALYA, NARWANA

Roll No. 49 ..... Class B.Com final year Sec. .... Subject Income Tax .....

Date 15/05/23 .....

Signature Riya .....

## Question:-1

Answer:-)

Computation of deduction allowable u/s 80G  
(for the assessment year 2022-23)

	+	-
deduction u/s 80G:-		
without limit 100% of donation:-		
a) prime minister National Relief fund	10,000	/
b) National defence fund	20,000	/
c) Bangalore University (National eminence)	10,000	/
with limit 100% of donation		
municipality, approved for promoting of family planning	10,000	/
with limit 50% of donation:-		
1) <del>Gift</del> donated to an approved college		
2) Approved charitable Institutions		
3) <del>Gift</del> to poor students		
deduction allowable u/s 80G	<u>6,500</u>	<u>56,500</u>
		<u>56,500</u>



Qualifying amount = Gross Total Income - Long term Capital Gain - Deduction u/s 80C to 80U (Except 80E)

$\times 10\%$   
 $\Rightarrow 3,05,000 - 1,75,000 \times 10\%$   
 $\Rightarrow 2,30,000 \times 10\%$   
 $\Rightarrow ₹ 18,000$      $₹ 23,000$

$23,000 - 10,000 = ₹ 13,000$

Actual = 13,000  
 whichever is less  
 $13,000 \times \frac{50}{100} \Rightarrow ₹ 6,500$

Question: 7

Answer: Age is upto 60 years

Tax on first 2,00,000	Nil
Tax on next 2,00,000	5%
Tax on next 5,00,000	20%
Tax on balance	30%

Age is above 80 years :-

Tax on first ₹ 5,00,000	Nil
Tax on next 5,00,000	20%
Tax on balance	30%

Answer = steps to file ITR online :-

Step 1:- Visit [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in).

Step 2:- Select the required ITR form and download the ITR form of required compensation.

Step 3:- Select the upload your return and follows a simple steps of a required form.

Step 4:- Select and upload the required return and acknowledgment of a company and digitally signed and contract of a verification code.

Step 5:- They are digitally signed of a contract and the verification code by order passing the remuneration.

Question 1

Answer => Computation of Gross Total Income and Total Income (for the assessment year 2022-23)

	₹	₹
Income from salaries	---	---
Income from House property	---	---
Income from Business & profession	---	---
Income from Capital Gain	---	---
Income from other sources	---	---
Gross Total Income	---	---
less: Deduction u/s 80C to 80D	---	---
Total Income	---	---

W

Question 2

Answer => Computation of Total Income and Tax liability (for the assessment year 2022-23)

1. Income under the head salaries	95,000	
2. Income from House property	44,000	
3. Income from Business	4,20,000	
4. Long term Capital Gain	20,000	
5. Income from lottery and Betting	69,000	
Gross Total Income	6,48,000	
less: Deduction u/s 80C to 80D		
Total Income	6,48,000	
Add: Agriculture Income	15,000	
Aggregate Income	6,63,000	6,63,000

Tax liability:-

~~ITCG~~ @ 20% = 20,000 @ 20% = 4,000  
 Lottery @ 30% = 69,000 x 30% = 20,700  
 Tax on Balance = 6,63,000 - 20,000 = 6,43,000  
 = 5,24,000  
 Tax on first ₹ 3,50,000 Nil  
 Tax on Next ₹ 2,50,000 @ 5% = 12,500



Tax on balance (5,74,000 - 5,00,000 = 74,000 @ 20%	14,800
Add: surcharge	52,000
Add: Health & Education cess @ 4%	5,800
Less: <sup>Top</sup> Agriculture Income @ 5% - 15,000 @ 5%	750
Net Tax liability	53,300

Answer → Question: 3  
 Computation of Total Income  
 (for the assessment year 2022-23)

1. Income from salary:-		
Salary (40000 + 12)	4,80,000	
Contribution to provident fund	1,00,000	
Wardenship allowances	60,000	
Rent-free accommodation	6,41,200	
Gross salary:-	50,000	
Less: Deduction u/s 16	5,91,200	5,91,200
Taxable salary		

2. Income from House property:-		
Rent from House property	12,000	
Less: Municipal Tax	12,000	
Net Annual Value	0	
Less: Deduction u/s 24:-	12,000	
S.D. 30% of N.A.V.	3,600	
Taxable Income from house property	2,400	2,400
3. Capital Gain:-		
Long term Capital Gain of Car	25,000	25,000
Jewellery	2,000	10,500
Short term Capital Gain	9,000	9,000
Capital Gain	19,500	19,500
4. Income from other sources:-		
Dividend received from domestic company	2,000	
Int. on Govt. loan from S.D.	4,000	
Int. on post saving Bank deposit	Exempt	
Examiner's stipend remuneration	45,000	57,000
Gross Total Income		6,24,800
Less: Deduction u/s 80C:-		
Public Provident Fund	6,000	
Deduction u/s 80E Int. on post office savings	5,000	65,000
Total Taxable Income		

\* Working notes:- Contribution to provident fund

$$\Rightarrow 40000 \times \frac{3}{100} \Rightarrow 1200$$

Rent-free Accommodation = 4,80,000 + 1,00,000 = ₹5,80,000

$$5,80,000 \times \frac{15}{100} \Rightarrow 87000$$

or

Actual 60,000

whichever is less

Rent-free Accommodation = 60,000

\* Deduction u/s TTA:-

Actual 500

or

₹10,000

whichever is less

Deduction u/s TTA is 500

# S.D. MAHILA MAHAVIDYALYA, NARWANA

Roll No. ...12..... Class B.Com. Final year Sec. .... Subject... Income Tax.....

Date... 19.5.2023.....

Signature.....

31/10

Q.4

CALCULATE Deduction u/s 80 G.

Deduction u/s 80 G:- DONATION

100% unlimited Donation:-

- a) Prime Minister's National Relief fund 10000 ✓
- b) National Defence Fund 20000 ✓
- c) Mangalore university. 10000 ✓

100% Limited Donation

Municipality, approved for Family Planning 10000 ✓

50% limited Donation

Approved charitable Institution (13000 x 50%) 6500 ✓ 56500

Deduction u/s 80 G: Donation: 56500 ✓

working Note

$$\text{Qualifying Amount} = (\text{G.T.I} - \text{ded u/s 80 c to 80 u (except 80 G)}) - (\text{I.T.C.G.}) \times 10\%$$

$$= [305000 - 75000 (\text{ded u/s 80 DD})] \times 10\%$$

$$= \frac{230000 \times 10}{100} = 23000$$

Q. A for 5% limited Donation =  $(23000 - 10000) = 13000$

or Actual 30000

which ever is less: 13000



Income from H.P.	20000
Income from Capital Gain x L.T.C.G. 4% 112	5000

**CALCULATE TOTAL INCOME**

Income from Salary	95000
Income from H.P.	44000
Income from Business	42000
Income from C.G. : L.T.C.G.	20000
Income from Other Source:	
Income from Lottery and Betting	69000
Gross Total Income	648000
less: deduction 4% 80 c to 80 u	Nil
Total Income	648000
Add: Agricultural Income	15000
Aggregate Income	663000

**COMPUTE TAX LIABILITY OF INDIVIDUAL**

Tax on 663000	
Tax at Special Rate	
lottery and Betting @ 30%: 69000 x 30%	20700
Long Term Capital Gain 20%: 20000 x 20%	4000
	<del>24700</del>

Tax at Normal Rate	
First 25000	Nil
Next 25000 x 5%	12500
Next 74000 x 20%	14800
less: Tax on Agricultural Income	27300
	<del>750</del>
	26550
Add: Health and education cess 4%	51250
	(51250 x 4/100)
	2050
Gross Tax liability	53300
less: TDS on lottery and Betting	20700
TDS on Salary	Nil
Net Tax liability	32600

**working Note:**

TDS on Salary	
Income from Salary	95000
less: deduction 4% 80 c to 80 u	Nil
Tax on 95000	95000
First 96000	Nil
TDS on Salary	Nil

COMPUTE TOTAL INCOME

Q.8. INCOME ON SALARY HEAD:-	
Basic Salary. $4000 \times 12$	48000
University con. in P.F. excess 12%	NIL
Wardenship Allowances.	10000
Value of Rent-free Bungalow	60000
	64000
less: Standard Deduction	5000
	59000
Income from House Property:-	
Rent on G.A.V or A.V	12000
less: 30% of Annual Value	3600
	8400
Income from Capital Gain.	
S.T.C.G	900
L.T.C.G on Jewellery.	800
	1700
Income from other Source:-	
Dividend from Domestic Company.	800
Int. on Govt. loan @ 8% (6000 x 8%)	400
Int. on Post Saving A/c (Exempt) NIL	
exam Remuneration.	4600
	5700
Total Income	
	62100
less: ded u/s 80 C:	
own con. in Provident Fund. (48000 x 15%)	7200

con. in P.P.F	6000	7800
Total Income		54300

Working Note:

I. Value of Rent-free Bungalow: (Rental)	
15% of Salary. (58000 x 15%)	8700
II Actual Rent	6000
whichever is less:	6000

Salary for Accommodation = Basic salary + wardenship  
 = 48000 + 10000  
 = 58000

2. (L.T.C.G on) old con is Personal Asset so its L.T.C.G is not taxable.

3. Int. on Post Saving A/c exempt upto 3500

18

Q.5. Ans. STEPS TO FILE ITR ONLINE:-

1. Go to website www.IncomeTax.gov.in
2. login e-filing Portal by entering user ID (PAN)
3. click the e-filing menu and click ITR form.
4. ON INCOME TAX RETURN PAGE
  - i. PAN will be auto Populated.
  2. Select Assessment Year.
  3. Select Filing type as original or revised Return.
  4. Select Submission mode as upload XML
5. CHOOSE ONE OF FOLLOWING OPTION TO VERIFY ITR
  - I Digital Signature Certificate.
  - II Adhaar OTP
  - III EVC using Prevalidated Bank A/c Detail
  - IV EVC using Prevalidated Demate A/c Detail
6. click 'continue'
7. Submit ITR.
8. To view the upload ITR.

Q.6. Ans. PERFORMA OF GROSS TOTAL INCOME OR TOTAL INCOME

II PERFORMA OF TOTAL INCOME II

Income from Salary	xxx
Income from House Property	xxx
Income from Business and Profession	xxx
Income from Capital Gain	xxx
Income from Other Source	xxx
Gross Total Income	xxx
less: deduction u/s 80 c to 84	xxx
Total Income	xxx

II PERFORMA OF GROSS TOTAL INCOME II

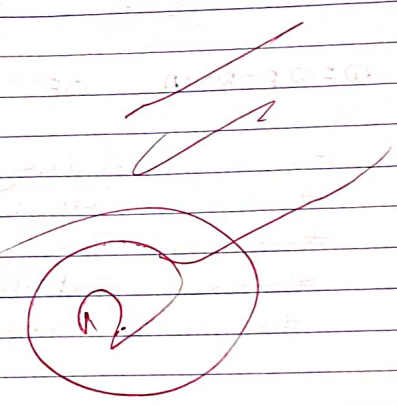
Income from Salary	xxx
Income from House Property	xxx
Income from Business and Profession	xxx
Income from Capital Gain	xxx
Income from Other Source	xxx



Q.7

INCOME TAX RATE AN individual

	Individual	Age	upto 60 years)	
I	Individual	Age	upto 60 years)	Nil
	First	250000		5%
	Next	250000		20%
	Next	500000		30%
	Next	Bal		
II	Individual	Age	above 80 years)	Nil
	First	500000		0
	Next	Nil		20%
	Next	500000		30%
	Next	Bal		



## Result of Certificate Course

How to E-filing Income Tax Return

Session 2022-2023 M.M 40

SrNo.	Student Name	College Roll No.	Marks
1	PRITI		
2	MITALI	120191003002	37
3	ANNU RANI	120191003003	33
4	DEEPTI	120191003004	18
5	SHAKSHI	120191003005	36
6	BHARTI	120191003006	34
7	REENU	120191003007	31
8	TANNU	120191003008	32
9	ANNU	120191003009	36
10	VANDANA	120191003010	37
11	ANKITA	120191003011	35
12	SAMRITI	120191003012	37
13	ARTI SHARMA	120191003014	24
14	JONI	120191003015	34
15	TARANDEEP	120191003016	37
16	NEELAM	120191003017	33
17	MANJU DEVI	120191003018	35
18	SANJU	120191003019	32
19	SUGANDH JAIN	120191003020	34
20	TAMANNA	120191003021	31
21	MANISHA	120191003022	32
22	KARUNA	120191003023	36
23	ANNU	120191003024	37
24	REETU	120191003025	35
25	SEENU	120191003026	32
26	JYOTI	120191003027	32
27	DEEPAKSHIKA	120191003028	34
28	Sadhna Jangra	120191003029	37
29	ANJALI	120191003030	32
30	MANISHA	120191003031	35
31	MALKIT KAUR	120191003032	32
32	PREETI	120191003033	34
33	PREETI	120191003034	31
34	SONIA	120191003035	32
35	YASHIKA	120191003036	36
36	JYOTI	120191003037	36
37	DIYA GARG	120191003039	37
38	SUDESH	120191003040	35
39	NEHA	120191003041	34
40	TANISHA MITTAL	120191003041	37
41	PARGATI	120191003043	33
42	PARGATI	120191003044	35
43	RITIKA	120191003045	31
44	PARNEET KAUR	120191003046	34
45	SEENU	120191003047	31
46	ANNU	120191003048	32
47	RIYA	120191003049	29
48	AARTI	120191003050	37
49	PREETI	120191003051	35
50	POOJA	120191003052	32
51	KOMAL SINGLA	120191003053	32
52	SIMRAN	120191003054	34
	RITU	120191003055	37
	NIDHI	120191003056	33
	Present	52	
	Absent	0	
	Total	52	

# S.D. MAHILA MAHAVIDYALYA

NARWANA (JIND)

(Affiliated to Ch. Ranbir Singh University, Jind)



## Certificate of Participation



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

of Class B: Com III year Participated in How to Filling Income 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



# S.D. MAHILA MAHAVIDYALYA

NARWANA (JIND)

(Affiliated to Ch. Ranbir Singh University, Jind)



## Certificate of Participation

This is to Certify that Miss/Mrs.....*Vandana*.....

of Class *B. Com. III year* Participated in *How to fill Income Tax Return* Course for a

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

and Placement Cell.

*Deep*  
Convener

*Deep*  
Co- Convener

*Deep*  
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 teaches 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

Officiating Principal

S. D. Mahila Mahavidyalaya  
NARAYANA