

DEPARTMENT OF ECONOMICS

**CERTIFICATE COURSE**

ACADEMIC YEAR

**2021 -2022**



**GOVERNMENT DEGREE COLLEGE**

**PALAKONDA**

**SRIKAKULAM DISTRICT**

## **Introduction**

E-filing is the short form of electronic filing of income taxes. E-filing is when you electronically file your income tax returns online for a particular year. This means you no longer need to visit the nearest Income Tax Department's office to file your returns physically there are three basic ways to file income tax returns electronically.

First option - You can use a Digital Signature Certificate (DSC) to e-file. A DSC is a useful way of electronically signing documents, because it is the digital equivalent of physical or paper certificates.

The second option - You can e-file without a DSC in this case 'Income Tax Return-Verification' or ITR-V form is generated which is a one-page document. In case Aadhar details are not updated on Income Tax site. The form should be printed, signed and submitted to Central Processing Centre (CPC), Bangalore via post within 120 days from the date of e-filing.

### **LEARNING OUTCOMES**

- \* Ability to file the IT returns of individual and HUF assesses.
- \* Ability to file the forms on the e-filing portal.
- \* Knowledge about reporting features in e filing.
- \* Ability to check the reported incomes.
- \* Knowledge about grievance redressed mechanism in the e-filing portal

DEPARTMENT OF ECONOMICS

CIRCULAR







In view of the importance of "E-Filling" in the present scenario, the department of Economics has taken the consent of the principal and planned to conduct a Certificate Course on E-Filling from 15.11.2021 to 28.12.2021 therefore the students who will to avail this opportunity are requested to register their names on before 06.11.2021 without delay. Course completion certificate will be issued after completion of course successfully.

In charge of **DR. B. PRABHAKARA RAO**  
Lecturer in Economics  
Government Degree College  
PALAKONDA, SRIKANTH NAGAR

  
Principal  
Govt. Degree College  
Palakonda - 532440

Lecturer. **DR. B. PRABHAKARA RAO**  
Lecturer in  
Government De.

Class PALAKONDA, Srikanth Nagar

- |  |   |
|--|---|
| 1 <sup>st</sup> BA  | 2 <sup>nd</sup> B.COM  |
| 2 <sup>nd</sup> BA  | 3 <sup>rd</sup> B.COM  |
| 3 <sup>rd</sup> BA  | 3 <sup>rd</sup> B.COM  |

**E-FILING CERTIFICATE COURSE- SYLLABUS**

<b>Units</b>	<b>Content</b>	<b>Hours</b>
Unit -I	i) Introductions to IT Portal	08
	ii) Basic features of IT Portal	
	iii) Navigation and screens	
	iv) Forms and returns	
<b>Unit -II</b>	<b>Filing of individual assesses returns</b>	<b>12</b>
	i.) Filing of ITR1	
	ii) Filing of ITR2	
	iii) form 26 AS and reported incomes	
	iv) signing and submission of returns	
Unit -III	Filing of Forms	10
	i) form 15 G, form H	
	ii) Form 10E	
	iii) grievance submission	
	Total hours	30

List of Candidates Registered in the course

Sl.No	Name of the Candidate	Group	Year	Signature
1.	K. Sasi Kiran	B.A	III <sup>rd</sup>	K. Sasi Kiran
2.	N. Akhila	B.A	III <sup>rd</sup>	N. Akhila
3.	Z. Indrakesa	B.A	III <sup>rd</sup>	Z. Indrakesa
4.	M. Yamala Kumari	B.A	III <sup>rd</sup>	M. Yamala Kumari
5.	K. Anusha	B.A	III <sup>rd</sup>	K. Anusha
6.	A. Saraswathi	B.A	III <sup>rd</sup>	A. Saraswathi
7.	B. Sunil	B.A	III <sup>rd</sup>	B. Sunil
8.	P. Bhavani	B.A	III <sup>rd</sup>	P. Bhavani
9.	T. Chinni	B.A	III <sup>rd</sup>	T. Chinni
10.	P. Padma Priya	B.A	III <sup>rd</sup>	P. Padma Priya
11.	P. Swathi	B.A	III <sup>rd</sup>	P. Swathi
12.	G. Divya	B.A	III <sup>rd</sup>	G. Divya
13.	N. Radha	B.A	III <sup>rd</sup>	N. Radha
14.	T. Aruna	B.A	III <sup>rd</sup>	T. Aruna
15.	T. Suguna	B.A	III <sup>rd</sup>	T. Suguna
16.	B. Kavya	B.A	III <sup>rd</sup>	B. Kavya
17.	M. Murala Krishna	B.A	III <sup>rd</sup>	M. Murala Krishna
18.	M. Ramakrishna	B.A	III <sup>rd</sup>	M. Ramakrishna

Sl No	Name of the candidate	Group	Year	Signature
19	G. Durgavathi	B.COM	3rd	G. Durgavathi
20	K. Someshwari	B.COM	3rd	K. Someshwari
21	K. Anandkumar	B.COM	3rd	K. Anandkumar
22	P. Sai	B.COM	3rd	P. Sai
23	N. Syamabai	B.COM	3rd	N. Syamabai
24	K. Srihari	B.COM	3rd	K. Srihari
25	B. Kondaboina	B.COM	3rd	B. Kondaboina
26	Ch. Akhila	BA	3rd	Ch. Akhila
27	P. Sravani	BA	3rd	P. Sravani
28	M. Neeraja	BA	3rd	M. Neeraja

BPR

Dr. B. PRABHAKARA RAO  
 Lecturer in Economics  
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 PALAKONDA, Srikalahasti Dist.



GOVERNMENT DEGREE COLLEGE, PALAKONDA  
Multiple Choice Questions  
E-FILLING ON INCOME TAX

1. Income of a minor child shall be included in the income of

a) Parent whose total income before clubbing is more  
Minor child

Parent whose total income before clubbing is lower

Parent whose total income after clubbing is more

2. Additional depreciation is chargeable at the rate of

a)10%

b)20%

c)15%

d)20%

During the A. Y 2019-20. , Bad debts of Rs. 5,000 were recovered, which were debited to P&L A/c for The A.Y 2018-19. What is its treatment during A. Y 2019-20

a) Allowed expenditure

b) Allowed Income

c) Disallowed income

d) Disallowed expenditure

4. The benefit of exemption under Section 54 is available to a)Individual

b) HUF

c) Both

d) None of these

5. Deduction U/s 80 CCD(2) is in respect of

a) Employers contribution

b) Employees contribution

c) Non salaried Person

d) None of these

6. Interest U/s 234 A is levied

Simple Interest

Compound Interest

Both

None of these

Section provides for levy of interest on excess refund granted to the taxpayer.

234A

234B

234C

234D

.8. If self-assessment tax is paid before due date and return is submitted after due date.

Interest U/s 234A is not applicable. This statement is

Correct

partially correct

Incorrect

None of these

Authority having power to cancel registration of trust subject to certain conditions:

Principal Commissioner

Commissioner



Director General

either a or b

.10.Provision for maintenance of books of accounts is covered U/sa)44AA

44AB

44AD

44AD

How can you file an income tax return in India?

[www.gst.gov.in](http://www.gst.gov.in)

[www.mca.gov.in](http://www.mca.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

None of the above

What are the details required for filing income tax returns?

PAN, Aadhar Card, Current address and Bank Details

b) Income proofs and information about all the deductions claimed under Section 80

c) Tax payment information such as TDS and advance tax payments

All of the above

What is the benefit of income tax return file?

Claim Tax Refund

Income & Address Proof

Avoid Penalty and Prosecution

All of the above

What is the due date of submission of return for an individual?

31<sup>st</sup> July

31<sup>st</sup> August

30<sup>th</sup> September

31<sup>st</sup> October

What is the due date of submission of return for a company?

31<sup>st</sup> July

31<sup>st</sup> August

30<sup>th</sup> September

31<sup>st</sup> October

What is the Short-cut key for Payments in Tally?

F3

F4

F5

F6

The option used in Tally to close opened Company is:

- Alter Company
- Close Company
- Shut Company
- Exit Company

The return of income is to be furnished in

- ITNS281
- Form 26AS
- Form26Q
- ITR 1 – to 7 (as the case may be)

Which one from the following options is the acknowledgement of filing the return of income?

- ITR4
- ITR – V
- Form26AS
- Form 26QB

Which sub menu is used to create new ledger, groups and voucher types in tally

- Account Info
- Accounting Vouchers
- Inventory Vouchers
- Inventory Info

If the recipient of income doesn't furnish his PAN to dedicator then TDS is to be deducted at which rate?


- 10%
- 15%
- 5%
- 20%

# CERTIFICATE


Government Degree College  
Palakonda  
**DEPARTMENT OF**  
**Economics**  
**CERTIFICATE**



This is to certify that K.Sasi Kiran has successfully  
completed his/ her certificate course on  
E'Filling for 30 days from 15-11-2021 to  
2812-2021

  
Sign of the Lecturer  
**Dr. B. PRABHAKARA RAO**  
Lecturer in Economics  
Government Degree College  
PALAKONDA, Srikakulam Dt.

  
GOVT. DEGREE COLLEGE  
PALAKONDA  
SRIRAKULAM DIST.

  
Signature of the Principal  
Principal  
Govt. Degree College  
Palakonda - 532 440

## PHOTO GALLERY

