

# SKILL ENHANCEMENT COURSES

SYLLABUS FOR THE

## SUBJECT: COMMERCE

for the award of the Degree in

**BACHELOR OF ARTS/ BACHELOR OF SCIENCE**

(Offered under 3-year UG Degree Programme)

(Credit Based Grading System)  
under NEP 2020

**Batch: 2025–28**



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## GURU NANAK DEV UNIVERSITY AMRITSAR

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**SCHEME****SKILL ENHANCEMENT COURSE****COMMERCE****SEC-III**

<b>Sr. No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits L-T-P</b>	<b>Marks</b>
1.		E-FILLING OF TAX RETURNS (THEORY)	3-0-0	75

**COMMERCE**  
**SKILL ENHANCEMENT COURSE**  
**(SEC-III)**  
**E-FILLING OF TAX RETURNS**  
**(THEORY)**

**Time : 3 Hours**

**Credits : L-T-P**  
**3-0-0**  
**Marks : 75**

**Instructions for the Paper Setters: -**

Eight questions of equal marks (specified in the syllabus) are to be set, two in each of the four sections (A-D). Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

**SECTION-A**

**Basic framework of Taxation :** Meaning of the term "Tax", its classification and distinction between Direct Tax and indirect tax (From Indian perspective)

**Income tax authorities :** Meaning , functions & Powers of CBDT, CIT & A.O.

**SECTION-B**

**E-Filing of Tax Returns :** Introduction, merits, demerits, regular filling vs. E-filing.

**Conceptual Framework of Income Tax :** Assessment Year vs. Previous Year, persons liable to pay tax, an Assessee and its kinds, gross total income, total income, Rates of Income Tax, maximum marginal rate of tax; Permanent Account Number (PAN)

**SECTION-C**

**Gross total income vs. Total Income;** different heads of Incomes (only basic overview)

**Deductions** available to an individual available u/s 80 C to 80 U for salaried individuals only.

**SECTION-D**

**Basic structure of different ITRs :** ITR-1, ITR-2, ITR-3, ITR-4 and ITR-4S.

**Suggested Readings :**

1. Ahuja Girish, "Systematic Approach to Income Tax", Bharat Law House, New Delhi, 19th edition, 2019.
2. Gaur, Narang & Puri, "Corporate Tax Planning and Management", Kalyani Publishers, Ludhiana, 2019.
3. Mehrotra H.C., "Income Tax law & Practice", Sahitya Bhawan Publications, Agra, 60th edition, 2019.
4. Singhania. K.Vinod., "Direct Tax Theory & Practice", Taxman Publications (P) Ltd, 62nd (ed.), 2019.
5. [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**Note : Latest edition of text books to be followed.**