GOA UNIVERSITY

T.Y.B.COM (NEP) (Semester-VI)

Subject Name: E-filling of Income Tax and GST Returns (VET)

Paper Title: E-filling of Income Tax and GST Returns (VET) **Paper Code- COM 322**

Duration -2:00 Hours **Total Marks-80**

Instructions- i) All questions are compulsory
ii) Figures to the right indicate maximum marks allotted to questions/sub questions.
iii) Answer all 2 marks questions in not more than 50 words, 4 marks question in not more than 100 words, 12 marks questions in not more than 400 words.

Q.1 Answer the following 8*2 =16 Marks

a) Define 'Assessee' according to Income Tax Act.
b) What is PAN?
c) What is GST Compensation Cess?
d) Recall the meaning of SGST.
e) Specify the categories of taxpayers who are eligible to file ITR-7.
f) State any two points of difference between Forms 24Q and 26Q.
g) State the due date of filing GSTR-3B.
h) List any two details reported in GSTR-9.

Q.2 A) Explain the deductions available from Gross Total Income under section 80 C and 80D. 12 Marks

OR

B) Explain the provisions relating to exemptions from TDS with reference to Forms 13, 15G and 15 H. 12 Marks

C) What is advance tax? Who is liable to pay advance tax? 04 Marks

Q.3 A) ABC Enterprises wants to pay GST using Electronic Ledgers. Explain the types of electronic ledgers, their roles and rules for utilisation. 12 Marks

B) Mr. Vinod is a registered taxpayer under GST whose annual turnover exceeds ₹5 Crore. He is liable to file GST returns under the normal scheme. He seeks guidance regarding the schedule and frequency of GST returns that he is required to file during the financial year.
Determine which GST returns Mr. Vinod is required to file and the due dates for filing these returns under the normal scheme. 04 Marks

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OR

C) Identify the types of GST applicable to intra-state and inter-state supplies and briefly explain them. 04 Marks

Q.4 A) Mr. Kaushik Basu aged 43 years, is a resident individual living in Margao-Goa. During the Financial Year 2024-25, he earned income from the following sources
He earned Salary of ₹8, 75,000 per annum.
He earned Interest from Savings Bank Account ₹12,500.
He also earned Interest from Fixed Deposits: ₹22,000.
He has invested ₹1, 50,000 in PPF.
He does not have any capital gains or business income.
Mr. Kaushik Basu wants to file his Income Tax Return online using the Income Tax e-filing portal.
Answer the questions based on above information with respect to Mr. Kaushik Basu

(a) Identify the appropriate ITR form that Mr. Kaushik Basu should file. Justify your answer. 02 Marks

(b) Support any four documents required for filing his Income Tax Return. 02 Marks

(c) Explain the step-by-step procedure recommended for filing the required Income Tax Return on the Income Tax e-filing portal. 08 Marks

B) A company pays professional fees to multiple consultants and wants to file Form 26Q. Explain the procedure to file this TDS return using income tax portal. 04 Marks

OR

C) Mr. A wants to apply for PAN on the Income Tax Portal. Determine the procedure for applying PAN on income tax e-filing portal. 04 Marks

Q.5 A) Mr. Shankar Raj, a registered taxpayer wants to file GSTR for outward supplies made by him in December 2025.
Identify the GSTR, Mr. Shankar Raj needs to file and explain the step-by-step procedure to file the return. 12 Marks

B) Determine the nature of quarterly GSTR. 04 Marks

OR

C) Examine the eligibility for filing GSTR-4 and state the due date for filing this return under the Composition Scheme. 04 Marks

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