

Department of Accountancy.
Lumding College, Lumding, Hojai Assam.
B.Com. 4th Semester (CBCS). Paper:-E-Filing
of Returns And Project Work

Syllabus (Gauhati University)

Semester IV: COM-SEC (Hons and Regular)

E-Filing of Returns

Total Marks : 100

Credit : 4

Lectures : 50

(Theory : 50 & Practical : 50)

Objective: To provide the students the concepts and practical knowledge about electronic filling of returns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing. E-filing process and relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR 6.

Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

Class Roll No	Name of the Student
1	OM KUMAR SHARMA
2	Shekhar das
3	DEEP RABI DAS
4	DEEP PAUL
5	SUPRIYA DEB
6	BAPPI GOPE
7	GAURAV ROY
8	ANJALI KUMARI
9	MANDIRA UPADHYAY
10	SUMIT DEB
11	SONALI MALLICK
12	JYOTIRMOY CHANDA
13	PAPPU NANDI
14	PINCKY SHOME
15	SUSMITA DEB
16	ANITA BASFORE
17	RAHUL MAJUMDER

Class Roll No	Name of the Student
18	Bishal Dey
19	BISHAL DEY
20	B ASHOK RAO
21	NANDAN KUMAR PRASAD
22	GAURAV DUTTA
23	SOURAV CHAKRABORTY
24	ROHAN KUMAR BALMIKI
25	OBIJIT MAZAMDAR
26	ROHIT DAS
27	RAJA RAJBHAR
28	RAHUL DAS
29	GAURAV DAS
30	Sudarshan joishi
31	KAPIL PRASAD HARIJAN
32	LAXMI LAMA
33	KONIKA DAS
34	RAJDEEP DUTTA

35	RONIT SHARMA
36	ANSHUMAN DEY
37	INTAZ ISLAM
38	SUMIT MANDAL
39	JOYSREE DUTTA
40	AMIT DAS
41	Anashky Baidya
42	Sumit Chakraborty
43	Swarnav Chatterjee
44	Bishal Ghose
45	RISHEK KUMAR CHANDA
46	P MAHESH
47	ABISHEK DEY
48	DIP CHAKRABORTY
49	ROHIT SEAL
50	SURAJIT DAS
51	SUMAN SEAL

52	KRISHNA DAS
53	PRIYANKA CHOWDHURY
54	Soshring Thousen
55	PINKY MALAKAR
56	DEBOLINA LODH
57	TEJ BAHADUR THAPA
58	SABITA RANI DAS
59	MAMON DAS
60	PRASENJIT DAS
61	RAJDIP GHOSH
62	RIKI DEY
63	BIVASH MANDAL
64	SIDARTH CHAND BALMIKI
65	MONOJIT DAS

DEPARTMENTAL ACTIVITIES

Report on One Day Workshop on Business Accounting (Tally)

A one-day workshop on Business Accounting (Tally) was jointly organized on 8th of September 2022 by the department of Commerce and the department of Accountancy, Lumding College, Lumding. Sri Jaharjyoti Biswas, Proprietor of TICS - a computer academy, Lumding was invited as the resource person for this occasion. The workshop was held in the language lab of the college and about 47 students had actively participated in it. The program was also attended by the Principal of Lumding College, Dr. Mrinal Kanti Paul in the presence of other faculty members - Dr. Sanjay Kanti Das, Head, department of Commerce, Mr. Biplab Das, Head, department of Accountancy, Mr. Pradip Mazumder, Head, department of Computer Science and Mr. Nakul Paul, Head, department of Management, Mr. Panna Choudhury and Mr. Bhusan Chandra Das.

Mr. Biswas shared his vast knowledge on the systematic recording, analyzing, interpreting and presenting of financial information. He explained how accounting helps in managing finances and helps one take informed financial decision for one's company. He said that the knowledge of business accounting is essential to run one's business smoothly, whether it be a small paan shop or multi-billion-dollar company accounting is an indispensable part of running a business. A hands-on training on Tally, software for financial accounting purposes was carried out and demonstrated among the student participants. This workshop was successfully conducted and has been very beneficial to the students. The program concluded with the vote of thanks speech delivered by Mr. Bhusan Chandra Das, Assistant Professor, department of Management.

Photographs from the workshop:



Mr. Jaharjyoti Biswas, resource person interacting with participants in the presence of the Principal and faculty members.



Participants of the workshop.



Group picture from the workshop.

Report Prepared by

Dated: 8.09.2022

Rapporteur Group, IQAC, Lumding College

Signature

1. Mrs. Seema Nath (Convenor)

2. Dr. Jahnabi Das Bhattacharjee (Member)

3. Mrs. Antara Choudhury (Member)

4. Ms. Sudhangshu Priya Bharati (Member)

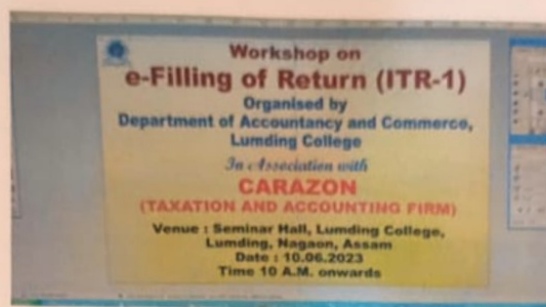
5. Ms. Sampurna Bora (Member)

6. Ms. Deborah Daolagupu (Member)

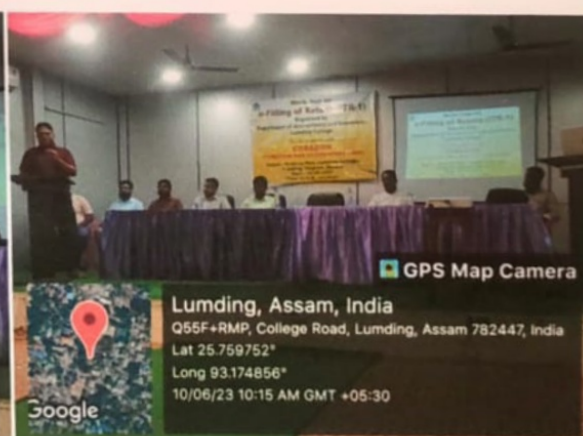
Department workshop on

WORKSHOP ON E-FILING OF RETURN (ITR 1)

A One Day workshop was held on e-Filing of Return (ITR 1) organized by the Department of Accountancy and Commerce, Lumding College in association with CARAZON, Taxation and Accounting Firm on 10th of June, 2023. Sabyasachi dhar Deepak upadhyaya



The event was hosted by Mr Biplab Das, Assistant Professor, Department of Commerce. Commencing at 10 am, Mr Das requested the Principal, Dr Mrinal Kanti Paul, the IQAC coordinator, Dr Sanjay Kanti Das, Mr Pradip Bahadur Chetry, Assistant Professor, Department of Mathematics, and Mr Bhushan Chandra Das, Assistant Professor, Department of Commerce, as well as Mr Sabyasachi Dhar and Mr Deepak Upadhyaya, the invited resource persons from Corazon.



The welcome address was given by the principal who expressed his joy that the resource persons are alumni of Lumding College. Dr Sanjay Kanti Das elaborated on the importance of knowing how to fill in the ITR form on one's own. Mr Deepak Upadhyaya and Mr Sabyasachi Dhar

jointly gave a live time powerpoint presentation on how to do e-filing. They revealed how simple the entire process is and talked about the opportunities for tax rebate. Questions and queries were welcomed and clearly explained.



The programme ended with a vote of thanks by Mr Bhushan Chandra Das, Assistant Professor, Department of Commerce.

Report prepared by:

Dated: 12.06.2023

Rapporteur Group, IQAC,

Lumding College

Signature

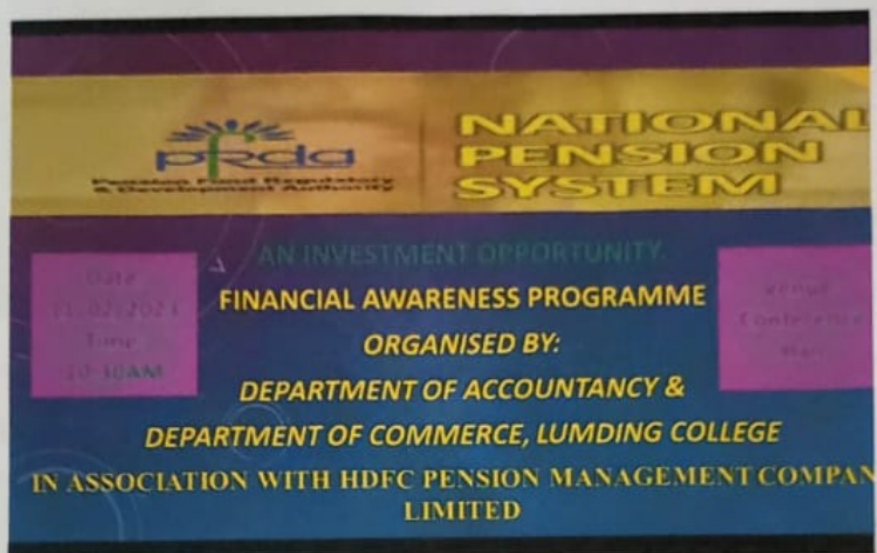
1. Mrs. Seema Nath (Convener)
2. Mrs. Antara Choudhury (Member)
3. Ms. Sudhangshu Priya Bharati (Member)
4. Ms. Sampurna Bora (Member)
5. Ms. Deborah Daolagupu (Member)
6. Dr. Jahnabi Das (Member)
7. Ms. Chandrawali Goswami (Member)

Financial awareness program on NPS

REPORT

On

FINANCIAL AWARENESS PROGRAMME ON NPS



On 11/02/2023, a financial awareness programme on the topic National Pension Scheme was organized by the Department of Accountancy and Department of Commerce, Lumding College, in association with HDFC Pension Management Company Limited which is a wholly-owned subsidiary of HDFC Life Insurance Company Limited. The resource persons being invited for the programme was Sri Pranjal Deka, Branch head, HDFC. Sri Sandeep Gupta, Marketing manager, HDFC, also accompanied him on the occasion.

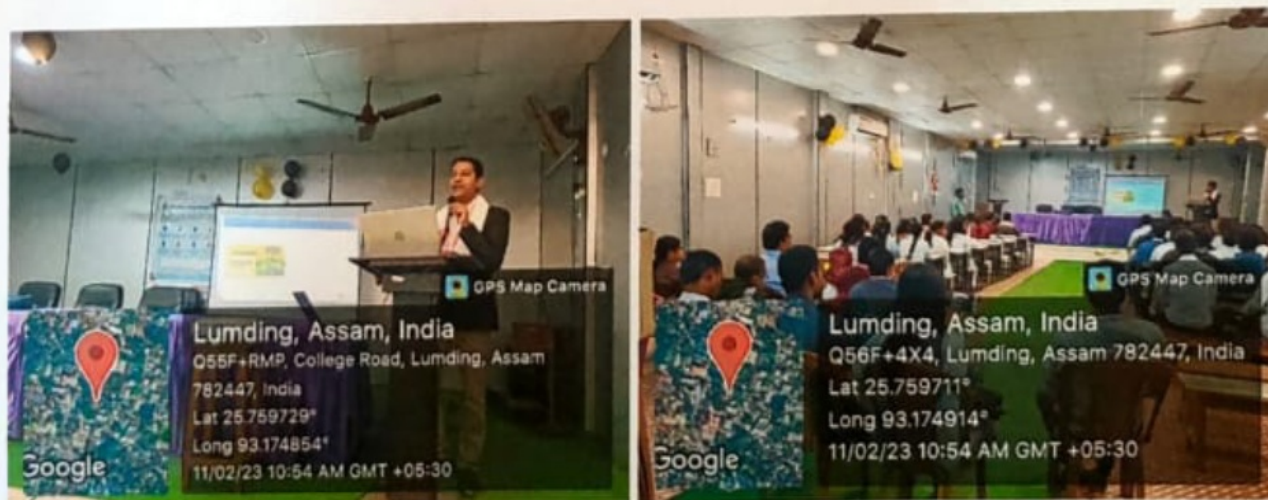
The programme started at 10:30 am in the conference hall of the college. At first, the resource person, the principal of the college, Dr. Mrinal Kanti Paul and IQAC coordinator, Dr. Sanjay Kanti Das were asked to take their respective seats on the stage after which they were duly felicitated. Dr. Mrinal Kanti Paul was then called forth to deliver a speech on the occasion. Dr. Paul appreciated the initiative taken up by the Department of Accountancy and Commerce for organizing an awareness programme on such an important issue and also went on to talk about the National Pension Scheme and its various features in short. Next, Dr. Sanjay Kanti Das was asked to speak a few words on the occasion. Dr. Das too highlighted the importance

of having a fair idea on NPS and its various aspects, especially by government service holders. Next, the mic was handed over to the Sri Pranjal Deka to enlighten the audience on the topic.



Left: Dr. Sanjay Kanti Das while delivering speech; Right: Dr. Mrinal Kanti Paul while delivering speech

He started off his lecture by first introducing the National Pension Scheme, its features and how it differs from the Old Pension Scheme. He said that The National Pension System (NPS) is a pension scheme sponsored by the government that was started in 2004 for all government employees. The scheme was made open to all citizens in 2009. It is a voluntary and long-term retirement scheme. It is regulated by the Pension Fund Regulatory and Development Authority (PFRDA) and Central Government. He then put forth the various benefits of the scheme like it offers returns higher than traditional instruments like the PPF (Public Provident Fund) and how it also offers many investment options to subscribers who also have a say in where their funds are invested. Moreover, NPS reduces the retirement liabilities of the government. Before concluding his lecture, he showed a comparison between the Old Pension Scheme and the New Pension Scheme, stating the pros and cons of both the schemes.



The programme ended at 12:00 pm, with a vote of thanks delivered by Mr. Biplab Das from the Department of Accountancy and Commerce.



Report Prepared by

Dated: 11.02.2023

Rapporteur Group, IQAC, Lunding College

Signature

- 1. Mrs. Seema Nath (Convenor)**
- 2. Dr. Jahnabi Das Bhattacharjee (Member)**
- 3. Mrs. Antara Choudhury (Member)**
- 4. Ms. Sudhangshu Priya Bharati (Member)**
- 5. Ms. Sampurna Bora (Member)**
- 6. Ms. Deborah Daolagupu (Member)**

certificate distribution ceremony for Add-on Course

REPORT ON

Certificate Distribution Ceremony for Add- on Courses

On 27th April, 2023, the Department of Commerce and Department of Computer Science, Lumding College, organized a certificate distribution ceremony for add on certificate courses.

The programme started at 10:30 am in the conference hall of the college and was attended by the Principal, Dr. Mrinal Kanti Paul and IQAC coordinator, Dr. Sanjay Kanti Das. Both of them delivered speeches on the importance of the programme at the very onset, after which the certificates were distributed amongst the successful candidates who enrolled in Fundamentals of Stock Market and Investment Management- the two days add on course launched earlier by the Department of Commerce, Lumding College. 56 students enrolled in Stock Market while 26 students enrolled in Investment Management. All the students successfully completed the course. Next, the Department of Computer Science had also launched an add on course on Information Technology in Business, wherein 16 students had enrolled and successfully completed the course. They were also provided certificates. All the students were further congratulated and motivated by the faculty members present in the programme, including the Principal and IQAC coordinator. The programme ended with a Vote of Thanks by Biplab Das, HoD, Accountancy and also the course coordinator of the add on courses.

Snap from the programme:







Report prepared by:

Dated: 27.04.2023

Rapporteur Group, IQAC,

Lumding College

Signature

1. Mrs. Seema Nath (Convener)
2. Mrs. Antara Choudhury (Member)
3. Ms. Sudhangshu Priya Bharati (Member)
4. Ms. Sampurna Bora (Member)
5. Ms. Deborah Daolagupu (Member)
6. Dr. Jahnabi Das (Member)
7. Ms. Chandrawali Goswami (Member)