



**PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**
Autonomous
Siddhartha Nagar, Vijayawada-520010
Re-accredited at 'A+' by the NAAC

Course Code				23COMAP232			
Title of the Course				Income Tax Practical			
Offered to: (Programme/s)				B.Com Hon. Computer Applications			
L	0	T	0	P	2	C	1
Year of Introduction:			2024-25		Semester:		3
Course Category:			Major		Course Relates to:		Local, Regional, National
Year of Revision:			2024-25		Percentage:		
Type of the Course:				Skill Development / Employability			
Crosscutting Issues of the Course : NA							
Pre-requisites, if any				23COMAL232			

Course Description:

The Income Tax Lab course is designed to provide practical, hands-on experience with the various aspects of income tax compliance and filing in India. This course covers the complete process of e-filing income tax returns, generating and understanding essential IT forms, and managing tax payments and credits. Students will gain familiarity with key online portals, digital tools, and procedures necessary for effective tax management.

Course Aims and Objectives:

S.N O	COURSE OBJECTIVES
1	Gain proficiency in using the Income Tax India E-Filing portal for various tax-related tasks, including filing returns and accessing tax information.
2	Learn how to generate, complete, and file different types of Income Tax Return (ITR) forms such as ITR 01 (SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05, and ITR 06.
3	Understand the processes for registering and managing essential tax identifiers like PAN, TAN, TIN, DIN, and GSTIN, both online and manually.
4	Learn how to view and utilize tax credit information through Form 26AS and understand the role of Form 16B in tax filing.
5	Get practical experience in filing TDS salary returns using Form 24Q and managing related challans.

Course Outcomes

At the end of the course, the student will be able to...

CO NO	COURSE OUTCOME	BTL	P O	PS O
CO1	Utilize the Income Tax India E-Filing portal effectively for various tax-related tasks.	K2	2	2
CO2	Understand the requirements and applicability of each ITR form to ensure accurate filing.	K3	2	2
CO3	Register and manage essential tax identifiers such as PAN, TAN, TIN, DIN, and GSTIN, both online and manually.	K3	2	2
CO4	Generate and validate tax challans online and manually, ensuring compliance with tax obligations.	K3	2	2
CO5	Understand the role of Form 16B in the tax filing process and how it integrates with Form 26AS.	K3	2	2

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO MATRIX

CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1		2							2
CO2		3							3
CO3		2							2
CO4		3							3
CO5		2							2

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

Lab Exercise:

- E-Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E-Filing TDS Salary Return form 24Q and Challan.

Question Paper Pattern for Core Lab Courses

(A) SEE (LAB) Model Question Paper

35Marks

23COMAP121: Financial Accounting Lab

Offered to: B.Com. Honours (CA)

Max.Marks: 35

Max.Time: 3Hours

Pass. Min: 14

I. Answer the following.

30Marks

Q1

Q2

Q3

Q4

Q5

II Viva

3 Marks

III Record

2 Marks

(B) CONTINUOUS ASSESMENT:

15 MARKS

15 marks for the continuous assessment (Day to day work in the laboratory shall be evaluated for 15 marks by the concerned laboratory teacher based on the regularity/ record/viva). Laboratory teachers are mandated to ensure that every student completes 80%-90% of the lab assessments.

TOTAL : (A)+(B) =

50MARKS