

Notice for submission of Project Report on Module II: e-Filing of Tax Return (Practical) of 4year/3year B. Com. Semester IV, (under CCF, 2022) Examination, 2025

Date: 06.09.2025

The students who are appearing for their 4year/3year B. Com. Semester IV, (under CCF, 2022) Examination, are hereby informed to make “**Module II: e-Filing of Tax Return (Practical)**” Project Report (hard copy, prepared by **hand written or computer typed**) in the prescribed format as per the guidelines of the University of Calcutta.

The students are hereby instructed to submit the whole project on **Module II: e-Filing of Tax Return (Practical)** in time frame of **12/09/2025 to 15/09/2025. The detailed schedule with CU Roll No. and exam date will be published in due time.**

Students must answer all the following questions in their Project Report.

Answer the following Questions

- i. Mr.ABC earned INR 1.75 lakh per month in the last FY: 2022-23. He had also earned interest from FD INR 35,530. He deposited 1 lakh, 1.25 lakhs and 50 thousands for GPF, PPF and LIC respectively in the FY 22-23. Besides this, he bought health insurances, for which he paid premiums of INR 28,550 and 30,500 for his family and parents (less than 60 years) respectively. Also, to save more taxes from his earnings, he made additional investments of INR 10,000 in NPS in each month. He also claimed a LTA amount of INR 25,000, which is tax exempted. He also donated INR 75,000 in last financial year to an NGO for having 50% tax deduction. Moreover, he is entitled to have HRA exemption is exact rent paid minus (-) 10% of the (basic) salary (assume 50% of the monthly salary is considered as basic).
Show the step-by-step e-filing statement of Mr. ABC in **old tax regime** and **new tax regime** for the AY: 2024-25(**probably using MS-Excel/MS-word**).

Note:

- a. Additional 4% of basic tax liabilities is levied as Educational Cess.
 - b. Use separate excel sheets for calculating tax in old and new regimes.
 - c. Tax slabs in **old and new regimes** follow the guidelines defined by income tax department, GOI.
- ii. Write short notes on:
- a. Advance tax
 - b. Form 10BA
 - c. Form 26AS
 - d. Form ITR-V
 - e. Form 16
 - f. Annual Information Statement (AIS)
 - g. Taxpayer Information Summary (TIS)
 - h. Rule 11B
- iii. Define the meaning of the following under sections of income tax act 1961:

U/S 80CCC, U/S 80CCD, U/S 80GGC, U/S 80RRB, U/S 80EEA, U/S 80DD,
U/S 10(13A), U/S 191, U/S 24 (a), U/S 87B

Important Information/Instructions:

- A. Students must write their **Name of the subject, Subject code, Year and Semester, Calcutta University Registration Number & Calcutta University Roll Number** on the *front page* of the Project Report.
- B. The *second page* named as **contents** page associated with question numbers and page number numbers should also be attached.
- C. Students must duly sign in Students' **Declaration page (as third page)** of their respective project report before submission.
- D. **Students are asked to check the college website from time to time for any further information.**
- E. **Students must carry the (hard copy of) Project Report (in a channel file), (hard copy of) Admit Card and Black Ball Pen while appearing in the practical examination.**
- F. **Without project report students will never be entertained in the CU-examination.**
- G. **Format of first three pages of your project report are attached below.**

Principal,
Prafulla Chandra College
23/49, Gariahat Road, Kolkata- 700029

Project Report on

Module II: e-Filing of Tax Return (Practical)

Subject Name :

Subject Code :

Year :

Semester :

Present Class :

CU registration number :

CU roll number :

Table of contents:

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(Signature of Internal Examiner)

(Signature of External Examiner)

Declaration page

I hereby declare that this project work on “**Module II: e-Filing of Tax Returns (Practical)**” of 4year/3Year B.Com Semester-IV (under CCF, 2022), contains my own efforts under the guidance of

I have answered all the questions given in the notice or discussed in the class room. All information in this document has been obtained and presented by me only.

Name :

CU reg. number :

CU roll number :

Signature :

Date :