

B.Com. FYUGP 3rd Semester Examination, 2025

Sub. : E-Filing of Returns (Commerce)

Paper : E-Filing of Returns

Paper Code : SEC0323903N

Total marks : 45

Time : 2 Hrs.

1. Answer the following question : 1x5=5
- a) GST is a _____ based tax. (Fill in the blanks)
 - b) Banks deduct TDs on interest at the rate of _____ % if PAN information of depositor is unavailable. (Fill in the blanks)
 - c) IGST is applicable on intra-State supply of goods and services. (State whether true or false)
 - d) Capital receipts are not regarded as income under income Tax Act. (State whether true or false)
 - e) There are seven types of ITR forms 1 to 7 for furnishing return of income by different categories of assessee. (State whether true or false)
2. Answer any five of the following questions. 2x5=10
- a) Determine the type of the following persons under the income Tax Act:
 - i) State Bank of India.
 - ii) Guwahati Municipality Corporation
 - b) What is the utility of PAN?
 - c) State any two pre-requisites for registration of individual taxpayer on e-filing website.
 - d) Why is it important to file ITR? Mention any two reasons.
 - e) Highlight any two disadvantages of manual filing of ITR.
 - f) Briefly mention the applicability of TDS on dividend on shares under Income Tax Act, 1961.
 - g) What is Form-16 ?
 - h) State any two features of GST.
 - i) State any two functions of GSTN.

j) Mention any two specific financial transactions where it is compulsory to quote PAN.

3. Answer any four of the following questions. 5x4=20

a) Mention any five situations when it is mandatory for a person to file an Income Tax Return in India.

b) Explain the structure of PAN.

c) Write a brief note on Taxpayer Information System (TIS).

d) State any five features of new Income Tax E-filing Portal.

e) Explain the benefits of TDS/TCS.

f) Write a note on TAN.

g) Write a note on GSTN.

h) Explain in brief the reverse charge mechanism in GST.

4. Answer any ~~five~~^{one} of the following questions. 1x10=10

a) Explain the concept of income in the context of the definition given in Income Tax Act, 1961.

b) Differentiate between e-filing and manual filing of returns.

c) Write a detailed note on duties and liabilities of a deductor relating to TDS.

d) Explain the working mechanism of the Dual GST system in India.