

e-Filing [20 Hours]

Objectives:

- 1. Understanding E-Filing Procedures:** Ensure students comprehend the step-by-step process of electronic filing, including document preparation, submission protocols, and follow-up procedures.
- 2. Mastery of E-Filing Platforms:** Familiarize students with various e-filing platforms commonly used in financial and accounting sectors, empowering them to navigate these systems efficiently.
- 3. Compliance and Regulatory Knowledge:** Educate students on the legal and regulatory frameworks governing e-filing, emphasizing compliance requirements, deadlines and penalties for non-compliance.
- 4. Practical Application Skills:** Provide hands-on experience in e-filing through interactive exercises, case studies, and simulations, allowing students to apply theoretical knowledge to real-world scenarios.
- 5. Troubleshooting and Error Resolution:** Equip students with the skills to identify and resolve common errors encountered during the e-filing process, promoting accuracy and efficiency in financial reporting and compliance activities.

These objectives aim to prepare ICMAI Intermediate students to confidently navigate e-filing processes, comply with regulations and leverage technology effectively in their professional endeavours.

Unit 1: PAN [30 mins]

- About e-PAN
- Importance of PAN
- Online PAN Application
- Downloading of PAN
- Changes/Corrections in PAN

Unit 2: Income Tax and e-Filing of ITR [10 hours]

- Provision relating to filing of return
- Due date of filing of income tax return
- Mode of filing Return
- Applicability of different Income Tax Return Forms
- Introduction to Income Tax Portal
- Registration of PAN in the Portal
- General functionalities available in the portal
- Viewing AIS and its importance
- Process of e-Payment
- Online Tax Calculators
- Filing of ITR 1 (online) in detail
- Verification of submitted ITR
- Overview of other ITR Forms applicable to an individual or HUF

Unit 3: TDS and e-Filing of TDS Returns [2 hours]

- Introduction to the concept of TDS
- Schedule for deposit of TDS
- Schedule for submission of TDS returns
- Prescribed forms for filing of TDS returns
- Process of submission of TDS Return
- Exemption from TDS – Form 13, 15G, 15H

Unit 4: GST [6 hours]

- Introduction to GSTIN
- Registration – Threshold Limit
- Registration Types – Regular, Composition and Casual
- Registration Process
- Core Amendments and non-Core Amendments
- Filing of GSTR 1 and GSTR 3B
- Overview of QRMP Scheme and filing of IFF
- Electronic Ledger and Register
- Payment of Tax Liability
- Overview of other GST Return
- Introduction to GSTR 9

Unit 5: Employees State Insurance Corporation [ESIC] [45 mins]

- About ESIC
- Registration
- Documents for ESIC Return

Unit 6: Provident Fund [PF] [45 mins]

- About Provident Fund
- Applicability / Non-Applicability of PF
- Online Application
- About LIN
- Registration of LIN
- Acknowledgment