

TITLE OF THE PROJECT

COMPUTARISED ACCOUNTING AND E-FILING OF TAX RETURNS

**SUBMITTED FOR THE DEGREE OF B.COM GENERAL IN ACCOUNTING
AND FINANCE UNDER UNIVERSITY OF CALCUTTA**



SUBMITTED BY

NAME OF THE CANDIDATE :- ANIKET RAJAK

SUBJECT :- CAS SECTION :- B.COM (GENERAL)

CU REGISTRATION NO. :- 144-1112-1353-20

CU ROLL NO. :- 201144-22-0253

COLLEGE ROLL NO. :- B0042

SUPERVISED BY

NAME OF THE SUPERVISOR :- DEBASIS BISWAS

NAME OF THE COLLEGE :- BANGABASI MORNING COLLEGE

MONTH & YEAR OF SUBMISSION

MAY, 2023

SUPERVISOR'S CERTIFICATE

This is to certify that MR. ANIKET RAJAK a student of B.Com General in Accounting & Finance of Bangabasi Morning College under University of Calcutta has worked under my supervision and guidance for the title E-FILING which he is submitting. Her Genuine and original work to the best of my knowledge.

Place : Kolkata

Signature: _____

Date:

Name: Debasis Biswas, Dipika Das

Name of College: Bangabasi Morning College

STUDENT DECLARATION

I hereby declare that this project E-FILING submitted by me for the partial fulfillment of the degree B.Com General in accounting and finance under University of Calcutta is my original work and has not been submitted earlier under any other University or institution for fulfillment the requirement of other course of study.

I also declared that no chapter of this manuscript or part has been incorporated in this report from any earlier work done by others or by me.

However, extracts of any literature which has been used for this report has been duly acknowledge providing details of search literature in this reference.

Place : Kolkata

Signature: _____

DATE :

NAME:- ANIKET RAJAK

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ADDRESS :- 25 A DIXON LANE KOLKATA-14

CU REISTRATION NO. :- 144-1112-1353-20

CU ROLL NO. :- 201144-22-0253

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INTRODUCTION

E-filing is the short form of electronic filing of income taxes. E-filing is when you electronically file your income tax returns online for a particular year. This means you no longer need to visit the nearest Income Tax Department's office to file your returns physically.



ADVANTAGES OF E-FILING

- ❖ **SAVING OF TIME**
- ❖ **NO DUPLICATION**
- ❖ **ERRORS AVOIDING**
- ❖ **GUARANTEED UPDATES**
- ❖ **PEACE OF MIND**



DISADVANTAGES OF E-FILING

- ❖ **You need to add statements or other attachments. (e.g., PDF attachments)**
- ❖ **You are filing decedent returns.**
- ❖ **The “additional information” section on your form does not contain enough space.**
- ❖ **You file before e-Filing begins (January 28) or after e-Filing ends (October 20).**

Salient features of Income Tax New e-filing Portal

- The new e-filing portal will issue detailed frequently asked questions (FAQ), chat box, video, live agent to help the taxpayers understand the features of the new portal.
- The portal also comes with a reminder about the necessary compliance which will prompt the taxpayers to complete all their pending filings.
- Taxpayers will now be able to pre-fill their salary income, interest, and dividends and all the capital gains will be reflected after TDS and SFT deductions.
- new mobile application will also be launched subsequently which will help the taxpayers to understand various features of the new portal.
- The new portal will also have a new online tax payment system with various options like net banking, credit card, UPI, NEFT, and RTGS for easy payment of taxes.

PROJECT WORK ON REGISTRATION MY PAN

Step – 1

➤ Click Link

<https://www.incometaxindiaefiling.gov.in/home>

➤ Click Register yourself

➤ Select User Type as Individual and Press Continue

➤ Fill the Registration form Individual – Enter Basic Details and Press Continue

The screenshot shows the e-Filing portal homepage. At the top right, the 'Register' button is highlighted with a black arrow. The page includes a navigation bar with options like 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. A 'Quick Links' sidebar on the left lists various services such as 'e-Verify Return', 'Link Aadhaar Status', and 'Income Tax Return (ITR) Status'. The main content area features a 'Guided tour of the portal' button, a 'Latest Updates' section with news items, and a 'View All' link.

The screenshot shows the registration form on the e-Filing portal. The 'Let's Get Started' section is visible, showing the 'Register as' dropdown set to 'Taxpayer', a PAN field containing 'LSEPP4578H', and a 'Validate' button. A progress bar at the top indicates the current step is '1 Get Started'. The form also includes a 'Continue >' button and a 'Cancel' button. A note at the bottom right states: 'Individuals / Hindu Undivided Family / Company / Trust / Local Authority / Artificial Juridical Person / Firm / Limited Liability Partnership/ Association Of Persons / Political Party/ Government / Body Of Individuals'.

Step - 2

- **Fill The Registration Form**

- ✓ **Enter Password Details**
- ✓ **Select Secret Question Form the Drop Down List**
- ✓ **Fill the Contact Details**
- ✓ **Fill the Address of Individual and Click Continue**

Password Details	
Password *	<input type="password"/> Very Strong
Confirm Password *	<input type="password"/> Confirmed
Select Secret questions from the drop-down. This can be used to reset your password. –	
Primary Secret Question *	What is your pet name? ▾
Primary Secret Answer *	<input type="text"/>
Secondary Secret Question *	What is your first schoo ▾
Secondary Secret Answer *	<input type="text"/>
<input type="checkbox"/> Show Secret Answer	
Contact Details	
Landline Number	91 <input type="text"/>
Fax Number	91 <input type="text"/>
Primary Mobile Number *	91 <input type="text"/>
Primary Mobile Number belongs to *	Select ▾
Secondary Mobile Number (India No.)	91 <input type="text"/>
Secondary Mobile Number belongs to	Select ▾
Primary E-mail ID *	<input type="text"/>
Primary E-mail ID belongs to *	Select ▾
Secondary E-mail ID	<input type="text"/>
Secondary E-mail ID belongs to	Select ▾
Address of Individual	
Country *	INDIA ▾
Flat/Door/Building *	<input type="text"/>
Road/Street/Block/Sector	<input type="text"/>
Pincode *	<input type="text"/>
Area/Locality *	Select ▾
Post Office *	Select ▾

Step - 3

▪ Registration Varification

✓ **Enter E-mail OTP**

✓ **Enter Mobile OTP**

NOTE – OTP Sent to Your E-mail and Mobile Number

The screenshot shows the e-Filing portal interface for the registration verification step. The page title is "Registration Form - Individual" and the current step is "Step 3: Registration Verification". A green message box states: "Your OTPs are resent successfully to your E-mail ID and Mobile number." Below this, there are input fields for "E-mail OTP" and "Mobile OTP", each with a "Resend OTP" button. A "Validate" button is also present. To the right, there are instructions: "Fields marked with asterisk(*) are mandatory", "Please enter the OTPs received in the Mobile Number and Email ID in the respective fields and click on validate button", "If you have not received the OTPs with your Mobile Number and Email ID, please click on Resend OTP button to receive OTPs again", and "Resend OTP button will be enabled only after 1 minute". A blue information box at the bottom says: "Please check for Email from Department for OTP in your Inbox as well as in the Spam or Junk folder (mail id -DONOTREPLY@incometaxindiaefiling.gov.in)".

Step – 4

• Registration Successful

✓ **Open My Transaction ID and User ID**

The screenshot shows the e-Filing portal interface for the registration successful step. The page title is "Registration Form - Successful" and the current step is "Step 4: Registration Successful". A message box contains the following text: "Thank you for registering in e-Filing. Your Transaction ID is 8499239703. Your User ID is EWYPD5296K. An confirmation E-mail is sent to dipikadas1503@gmail.com and an SMS to 8777288365. In case of any queries, please contact 1800 103 0025 Click here to Login".

PROJECT WORK ON 26AS FORM

Step – 1

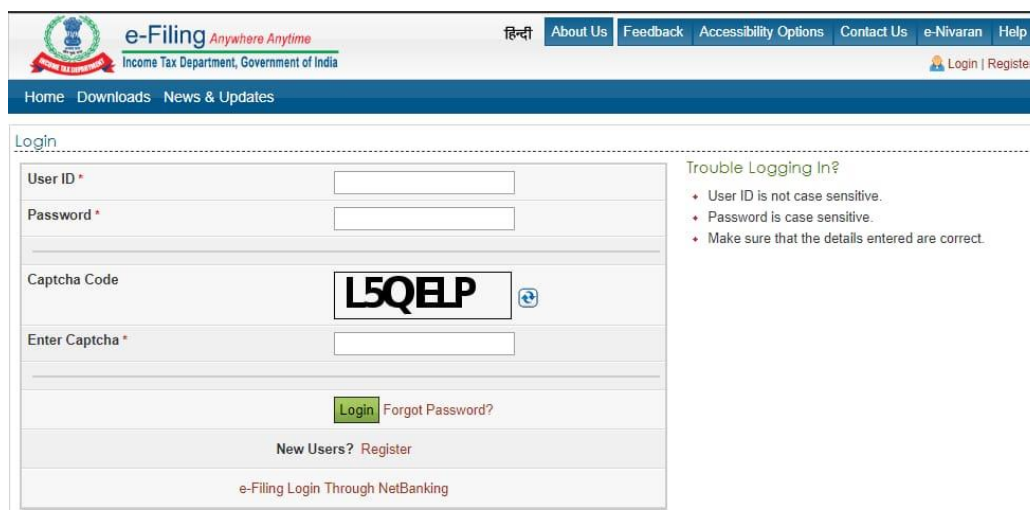
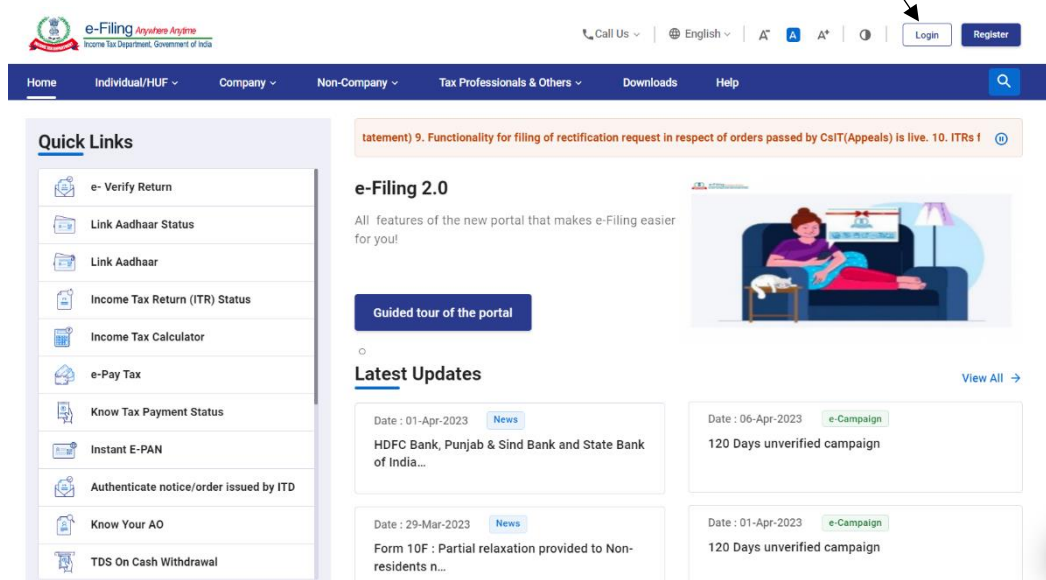
❖ Click Link

<https://www.incometaxindiaefiling.gov.in/home>

❖ Click on the Login Here

❖ Fill The Log In Details – [User ID Your PAN No.]


- Enter Your User Id
- Enter Password
- Enter Captcha Code And Click on Log In Tab



Login

User ID *

Password *

Captcha Code **L5QELP** 

Enter Captcha *

[Login](#) [Forgot Password?](#)

[New Users? Register](#)

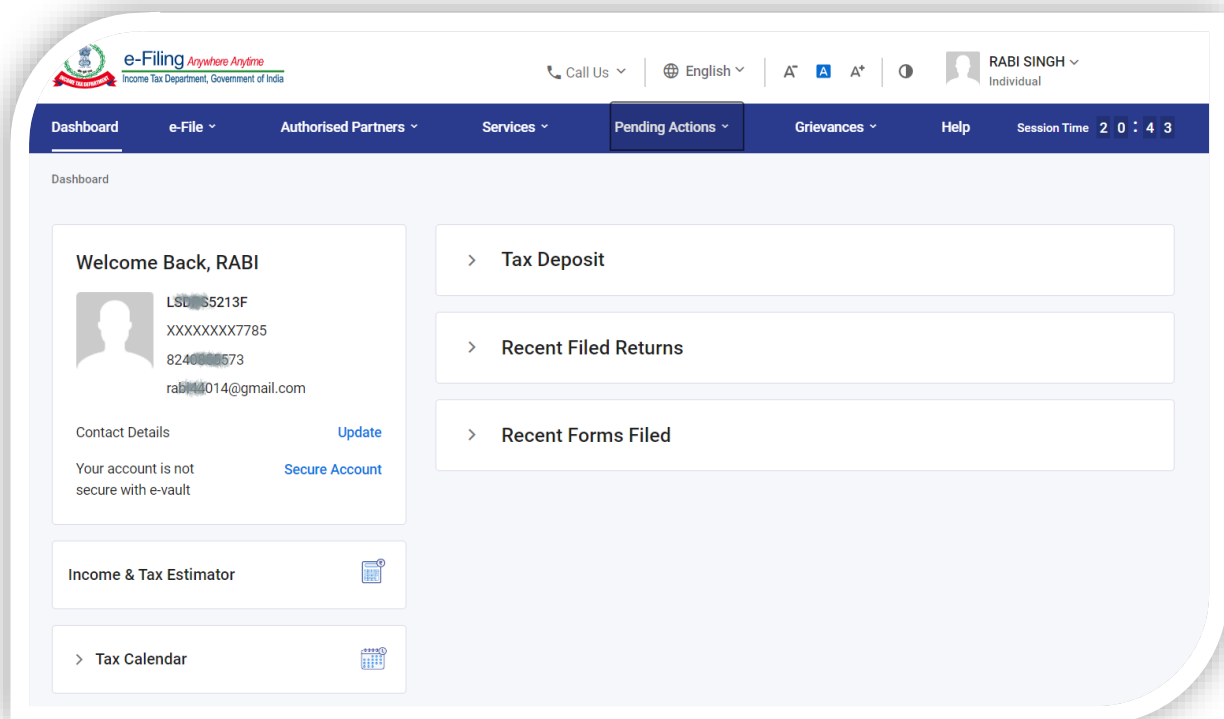
[e-Filing Login Through NetBanking](#)

Trouble Logging In?

- User ID is not case sensitive.
- Password is case sensitive.
- Make sure that the details entered are correct.

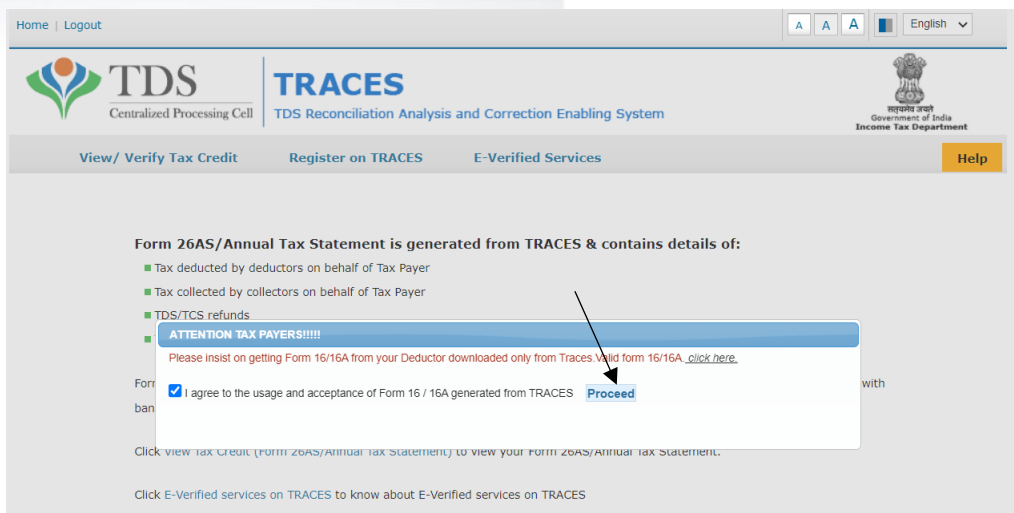
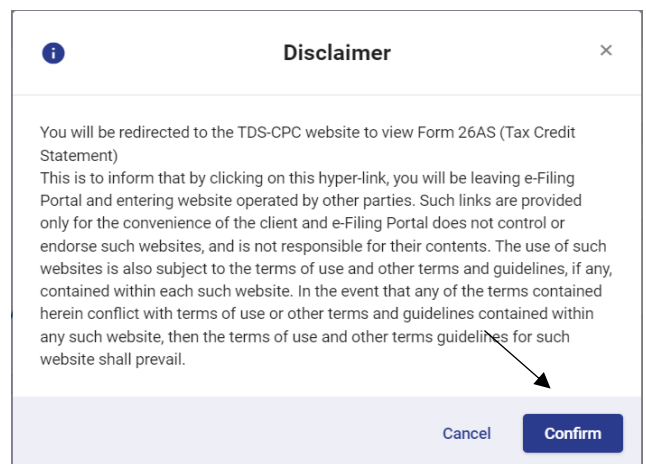
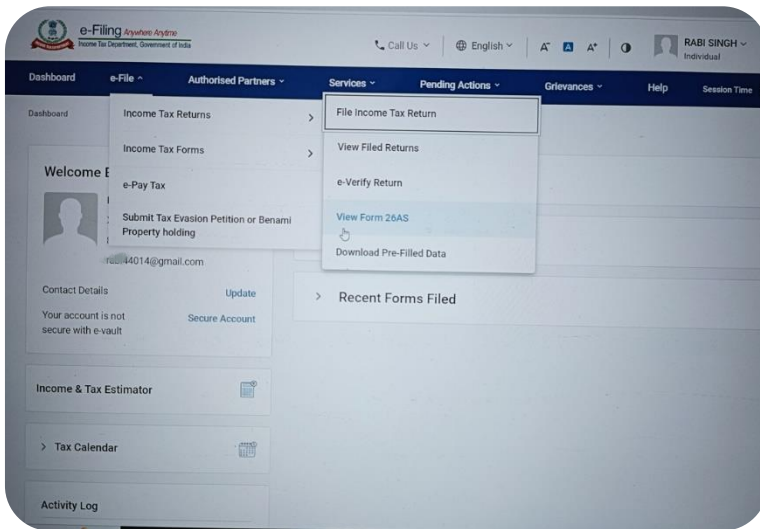
Step – 2

- **Click On Profile Setting**
- **Select My Profile**
- **Click On Contact Details**
- **Click On PAN Details**



Step – 3

- **Click On My Account**
- **Select View Form26AS (Tax Credit)**
- **Click Confirm**
- **Click Proceed**



Step – 4

- ✓ **Click View Tax Credit (Form 26AS) to view your Form 26AS.**
- ✓ **Put Assessment Year (Current Year) in the Box.**
- ✓ **Put HTML in the View as Box.**

Click View/Download { See The Next Page}

Home | Logout

TDS Centralized Processing Cell | TRACES TDS Reconciliation Analysis and Correction Enabling System

View/ Verify Tax Credit Register on TRACES E-Verified Services Help

Form 26AS/Annual Tax Statement is generated from TRACES & contains details of:

- Tax deducted by deductors on behalf of Tax Payer
- Tax collected by collectors on behalf of Tax Payer
- TDS/TCS refunds
- TDS/TCS defaults

Form 26AS/Annual Tax Statement can be viewed by registering with TRACES or through net banking account of tax payers held with banks that have registered with TRACES to provide this facility.

Click [View Tax Credit \(Form 26AS/Annual Tax Statement\)](#) to view your Form 26AS/Annual Tax Statement.

Click [E-Verified services on TRACES](#) to know about E-Verified services on TRACES

Home | Logout

TDS Centralized Processing Cell | TRACES TDS Reconciliation Analysis and Correction Enabling System

View/ Verify Tax Credit Register on TRACES E-Verified Services Help

Form 26AS/Annual Tax Statement

Assessment Year* 2022-23
View As HTML

[View / Download](#) [Export as PDF](#)

1 From AY 2023-24 onwards, Annual Tax Statement available on TRACES portal will display only TDS/TCS related data. Other details would be available in the AIS (Annual Information Statement) at e-filing portal (<https://www.incometax.gov.in/iec/foportal>). For data prior to AY 2023-24, there would be no change in display.

2 In order to Download PDF, please view HTML then click on **Export as PDF** button

3 Form 26AS/Annual Tax Statement in Excel Format is available through TRACES Account.

4 Password for Form 26AS/Annual Tax Statement Text file is Date of Birth / Date of Incorporation as printed on PAN card. Enter date in ddmmyyyy format to open file (e.g., for 10-Oct-2012, enter as 10102012)

Permanent Account Number (PAN)	LS00055213F	Current Status of PAN	Active	Financial Year	Assessment Year
Name of Assessee	RABI SINGH				
Address of Assessee	195, B B GANGULU STREET, BOWBAZAR, WEST BENGAL, 700012				



TRACES

TDS Reconciliation Analysis and Correction Enabling System



Annual Tax Statement

Permanent Account Number (PAN)	CE00000455G	Current Status of PAN	Active	Financial Year	2021-22	Assessment Year	2022-23
Name of Assessee	JWALA CHAURASIA						
Address of Assessee	SURYA SEN NAGAR NATUN PAL, DANKUNI, HOOGHLY, WEST BENGAL, 712311						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.in-nsdl.com / www.uitiisdl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
No Transactions Present								

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted *	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted **	TDS Deposited	
No Transactions Present								

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
Gross Total Across Deductor(s)						
No Transactions Present						

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected *	Total TCS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected **	TCS Deposited
No Transactions Present								

PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major ³ Head	Minor ² Head	Tax	Surcharge	Education Cess	Penalty	Interest	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**
No Transactions Present													

PART D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
No Transactions Present								

PART E - Details of SFT Transaction

Sr. No.	Type Of Transaction ⁴	Name of SFT Filer	Transaction Date	Amount (Rs.)	Remarks**
No Transactions Present					

Notes for SFT:-

1. Amount shown for SFT-005 and SFT-010 is as per below formula:-

Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

* Important : Please see notes overleaf before filling up the challan

Single Copy (to be sent to the ZAO)

CHALLAN NO./ ITNS 280	Tax Applicable (Tick One)* (0020) INCOME-TAX ON COMPANIES (CORPORATION TAX) <input type="checkbox"/> (0021) INCOME TAX (OTHER THAN COMPANIES) <input checked="" type="checkbox"/>	Assessment Year 2020 - 21
Permanent Account Number EWWCD4321K		
Full Name DIPIKA DAS AND CO		
Complete Address with City & State 26A HARAMOHAN GHOSH LANE KOLKATA-700085		
Tel. No.		Pin 700085
Type of Payment (Tick One)		
Advance Tax (100) <input type="checkbox"/>	Surtax (102) <input type="checkbox"/>	
Self Assessment Tax (300) <input checked="" type="checkbox"/>	Tax on Distributed Profits of Domestic Companies (106) <input type="checkbox"/>	
Tax on Regular Assessment (400) <input type="checkbox"/>	Tax on Distributed Income to Unit Holders (107) <input type="checkbox"/>	
DETAILS OF PAYMENTS		FOR USE IN RECEIVING BANK
Amount (in Rs. Only)		Debit to A/c / Cheque credited on
Income Tax	110000	[] - [] - [] D D M M Y Y SPACE FOR BANK SEAL
Surcharge		
Education Cess	4300	
Interest	10212	
Penalty		
Others		
Total	124512	
Total (in words)		
ONE LAKH TWENTY FOUR THOUSAND SIX HUNDRED TWELVE ONLY		
CRORES	LACS	THOUSANDS
	1	24
HUNDREDS	TENS	UNITS
	6	1
	2	
Paid in Cash/Debit to A/c /Cheque No.		Dated
Drawn on		
(Name of the Bank and Branch)		
Date:		Rs.
Signature of person making payment		
Taxpayers Counterfoil (To be filled up by tax payer)		
PAN	EWWCD4321K	
Received from	DIPIKA DAS AND CO	
	(Name)	
Cash/ Debit to A/c /Cheque No.	0	For Rs. 124512
Rs. (in words)	ONE LAKH TWENTY FOUR THOUSAND SIX HUNDRED TWELVE ONLY	
Drawn on	0	
	(Name of the Bank and Branch)	
on account of	OTHER THAN	Companies/Other than Companies/Tax
Income Tax on	COMPANIES TAX	(Strike out whichever is not applicable)
Type of Payment	SELF TAX	(To be filled up by person making the payment)
for the Assessment Year	2020 - 21	Rs.