## Guidelines for CBCS Revised Syllabus w.e.f. 2019-20

## For the Paper Titled

"Income Tax Law and Practice" (Only for practical part of 'E-Filing of Income Tax Returns')

of B.Com(Hons) Paper No. BCH 3.2 and B.Com Paper No. BC 3.2, Semester III

JOINTLY ORGANIZED

BY

Department of Commerce, Delhi School of Economics, University of Delhi

### And

# Jesus and Mary College, University of Delhi

Date: 22<sup>nd</sup> September, 2021

**Agenda:** To discuss the modalities of conducting the practical exams regarding E-Filing of Income Tax Returns and evaluation thereof, in view of Excel Utility prescribed in the curriculum no longer being valid and a new JSON Utility being introduced by the Income Tax Department.

#### **MINUTES**

An online meeting was held on Wednesday, 22<sup>nd</sup> September, 2021 at 3PM on Google Meet Platform (Meeting id: https://meet.google.com/bmd-zixw-pck) to prepare the guidelines for CBCS Revised Syllabus w.e.f. 2019-20 for the paper titled 'Income Tax Law and Practice' (Only for practical part of 'E-Filing of Income Tax Returns') of B.Com(Hons) Paper No. BCH 3.2, and B.com Paper No. BC 3.2 for Semester III, jointly organized by the Department of Commerce, Delhi School of Economics, University of Delhi in association with Jesus and Mary College, University of Delhi. Total 145 members registered in advance to attend the meeting and finally 100 faculty members attended the meeting on the scheduled day, date and time on the given link. Some members who could not join Google Meet, shared their concerns over email. The meeting was convened by Dr.Renu Gupta, Associate Professor, Jesus and Mary College and Represented by Prof. Shital Jhunjhunwala, Professor from the Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present:

S. No.	Full Name	Designation	Name of the College
1	Dr. Shital Jhunjhunwala	Professor	Department of Commerce, Delhi School of Economics, University of Delhi
2	Dr. Amit Singh	Associate Professor	Department of Commerce, Delhi School of Economics, University of Delhi
3	Dr. Renu Gupta	Associate Professor	Jesus and Mary College
4	Aashish Jain	Assistant Professor	Sri Venkateswara College
5	Alka Gupta		
6	Ambika Nayyar		Dyal Singh College
7	Amrita Kaur		Keshav Mahavidyalaya
8	Anjali Tuli	Assistant Professor	Hansraj College
9	Ankush Kumar Jindal	Assistant Professor	Maharaja Agrasen College
10	Annu Aggarwal	Assistant Professor	Hindu College
11	Anupreet Kaur Mokha	Assistant Professor	SGTB Khalsa College, University Of Delhi

Anuradha Tyagi	Assistant Professor	Dr. Bhimrao Ambedkar College
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		Bhagini Nivedita College
		Dyal Singh College
_		Sri Guru Nanak Dev Khalsa College
•		ARSD College
		Satyawati College
-		SGGSC
	Associate Professor	Vivekananda College
Chandrakant Kushwaha	Assistant Professor	PGDAV College (Even)
Charu Jain	Assistant Professor	Ramanujan College.
Deepika Verma	Assistant Professor	Sri Aurobindo College Evening
Deepshikha Yadav	Assistant Professor	Hansraj College
Dilip Kumar Gupta	Assistant Professor	Atma Ram Sanatan Dharma College, Du
Or. Shamsher Singh	Associate Professor	PGDAV College
G K Arora	Associate Professor	SGND Khalsa
Gurminder Kaur	Associate Professor	SGGSC
Hansika Khurana	Assistant Professor	Gargi College
Harmanpreet Kaur	Assistant Professor	Shivaji College
Hemant Yadav	Assistant Professor	Keshav Mahavidyalaya
Hersheen Kaur	Assistant Professor	Sri Guru Gobind Singh College Of Commerce
sha Chugh	Assistant Professor	Gargi College
ay Shankar Sharma	Assistant Professor	P G D A V College (Evening)
apanjyot Kaur Kalra	Assistant Professor	Sri Guru Gobind Singh College Of Commerce
Kamaldeep Kaur	Associate Professor	Shri Guru Teg Bahadur Khalsa College
Kamaldeep Bajaj		
Krishan Kant	Assistant Professor	Lakshmibai College
Kritika Khurana	Assistant Professor	Maitreyi College
Kundan Kumar	Assistant Professor	Rajdhani College
axman Ram Paliwal	Assistant Professor	Swani Shraddhanand College
Madhu Jain	Associate Professor	Maitreyi College
Madhu Khanna		
Mahima Yadav		
Mamta Bhushan	Associate Professor	Kamala Nehru College
Manpreet Kaur	Assistant Professor	Mata Sundri College for Women
Maya Rani	Assistant Professor	Motilal Nehru College (Eve.)
Meenakshi Thakur	Associate Professor	Sri Aurobindo College (Eve )
Meenakshi Goenka		
Minakshi Paliwal	Assistant Professor	Daulat Ram College
Namita Padhy	Assistant Professor	Keshav Mahavidyalaya
Naveen Mittal	Assistant Professor	Shri Ram College of Commerce
Naresh Gupta	Associate Professor	Ramjas College
	Deepika Verma Deepshikha Yadav Dilip Kumar Gupta Dr. Shamsher Singh G K Arora Gurminder Kaur Hansika Khurana Harmanpreet Kaur Hemant Yadav Hersheen Kaur Sha Chugh ay Shankar Sharma apanjyot Kaur Kalra Kamaldeep Bajaj Krishan Kant Kritika Khurana Kundan Kumar Laxman Ram Paliwal Madhu Jain Madhu Jain Madhu Khanna Mahima Yadav Mamta Bhushan Manpreet Kaur Maya Rani Meenakshi Thakur Meenakshi Goenka Minakshi Paliwal Naween Mittal	Arun Kumar Assistant Professor Baljeet Kaur Assistant Professor Bahupinder Kaur Associate Professor Chanderkanta Bansal Associate Professor Chandrakant Kushwaha Assistant Professor Charu Jain Assistant Professor Charun Jain Assistant Professor Charun Jain Assistant Professor Charun Ram Paliwal Assistant Professor Charun Rami Professor Char

53	Neelam Jhawar	Assistant Professor	IPCW
54	Neetu	Assistant Professor	Satyawati College Morning.
55	Neha Rohra	Assistant Professor	Indraprastha College For Women
56	Neha Bothra		Shyan Lal College
57	Nirmal Jain	Associate Professor	Maharaja Agrasen College
58	Nishant Sharma	Assistant Professor	Motilal Nehru College Evening
59	Nupur Tyagi	Assistant Professor	Gargi College
60	Pankaj Jain	Assistant Professor	Dyal Singh College
61	Parvinder Kaur	Associate Professor	Mata Sundri College for Women, University Of Delhi
62	Pinki	Assistant Professor	Ramjas College
63	Pooja Rani	Assistant Professor	Ramjas College University of Delhi
64	Preeti Singh	Assistant Professor	Daulat Ram College
65	Prem Lata	Assistant Professor	Lady Shri Ram College For Women
66	Priyanka	Assistant Professor	Sri Venkateswara College, Du
67	Promila Bhardwaj	Assistant Professor	Satyawati College Evening Delhi University
68	Punam Sachdeva	Associate Professor	Kalindi College
69	Radhika Srinivasan	Associate Professor	Vivekananda College
70	Raman Arora	Assistant Professor	Daulat Ram College, DU
71	Rasleen Kaur	Assistant Professor	Sri Guru Gobind Singh College of Commerce
72	Renu Aggarwal	Assistant Professor	Arsd College
73	Riyaz Ali	Assistant Professor	Swami Shraddhanand College
74	Saleem Chauhan	Assistant Professor	Hansraj College
75	Saloni Arora	Assistant Professor	Jesus And Mary College
76	Sangeeta Arora	Associate Professor	Hindu College
77	Sanjeev Kumar	Assistant Professor	Dr. Bhim Rao Ambedkar College, University of Delhi
78	Saurabh Kumar	Assistant Professor	P.G.D.A.V. College, University of Delhi
79	Shabana Wiquar	Associate Professor	Zakir Husain Delhi College (Evening)
80	Shafaq Zareen	Assistant Professor	Vivekananda College
81	Shashi Kumari	Assistant Professor	Aditi Mahavidyalaya
82	Shikha Gupta	Assistant Professor	Kamala Nehru College
83	Shikha Garg		
84	Shilpa Maggo	Assistant Professor	Janki Devi Memorial College
85	Shivali Veen	Assistant Professor	Shaheed Bhagat Singh Evening College
86	Shoeba	Assistant Professor	Zakir Husain Delhi College
87	Soma Garg	Associate Professor	Maharaja Agrasen College
88	Sonal Babbar	Associate Professor	Maitreyi College
89	Sonal Jain	Assistant Professor	Janki Devi Memorial College
90	Soumya Sharma	Assistant Professor	Daulat Ram College
91	Stanzin Tsewang	Assistant Professor	Janki Devi Memorial College
92	Suman Narang	Associate Professor	Kamala Nehru College
93	Sumant Meena	Assistant Professor	Gargi

94	Sunil Kumar	Assistant Professor	Deen Dayal Upadhyaya College
95	Supreet Kaur	Assistant Professor	Zakir Husain Delhi College Evening
96	Sushma Aggarwal	Associate Professor	Vivekananda College
97	Sushma Neena Kumar	Associate Professor	Indraprastha College For Women, University Of Delhi
98	Tek Chand	Assistant Professor	Shyam Lal College Evening
99	Tonika Rana	Assistant Professor	Daulat Ram College
100	Vaibhav Kardam	Assistant Professor	Dyal Singh Evening College
101	Vaishali Narolia	Assistant Professor	Satyawati College
102	Vanshika Jain	Assistant Professor	Lady Shri Ram College
103	Yask Sain	Assistant Professor	ANDC
104	Veer Khatri		
105	Vrinda Moda	Assistant Professor	Jesus and Mary College

The following guidelines regarding only the practical portion (E-Filing of Income Tax Returns) were set in the online meeting with the consent of all the Faculty Members present:

- 1. In view of the technical and legal issues relating to using Offline JSON Utility which connects on an online mode, it was decided that for this semester only (AY 2021-22), the physical ITR forms which are notified and available in the PDF format on the Income Tax Department Website shall be used for evaluation of the practical component of 20 Marks.
- 2. In order to acquaint students with the new JSON Utility, it can be taught to the students during the practical classes. However, for examination purposes only physical format of the ITR-2 shall be used.
- 3. Simple questions on capital gains are advised.

# This arrangement is only for Assessment Year 2021-22. It shall be reviewed again for future Assessment Years.

All the faculty members participated actively in the deliberation and appreciated the timely initiative of Prof. RK. Singh, HOD, Department of Commerce and expressed sincere thanks to Prof. Amit Singh, Coordinator of the Meeting, Department of Commerce for the interest shown by him for executing this meeting and special thanks to Prof. Shital Jhunjhunwala, Representative, Department of Commerce, University of Delhi for her presence and valuable inputs throughout the meeting.

The meeting ended with a vote of thanks to the Principal of the College, Dr. Sandra Joseph, Convenor of the meeting, Dr.Renu Gupta, Representative, Department of Commerce, Prof. Shital Jhunjhunwala and Coordinator of the Meeting, Department of Commerce, Prof. Amit Singh.

Dr. Renu Gupta

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Prof. Shital Jhunjhunwala

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**Associate Professor** 

Professor

Jesus and Mary College

Department of Commerce, Delhi School of Economics