

SUMMER INTERNSHIP REPORT

**“A Study of E-filing of Income Tax Return in India at
Vivek G.Baporikar (Advocate, Tax Practitioner)”**

Submitted to:
DSMR

**G.S College of Commerce & Economics, Nagpur.
(An Autonomous Institution)**

Affiliated To:
Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur

Submitted by:
Mr. Nilesh Pandurang Alone

Company Guide:
Mr. Vivek G. Baporikar

Faculty Guide:
Prof. Shubhangi Jepulkar

**Department of Management Sciences and Research,
G.S. College of Commerce & Economics, Nagpur
NAAC Accredited “A” Grade Institution**



Academic Year 2022-23



CERTIFICATE

This is to certify that the investigation described in this report titled “**A Study of E-filing of Income Tax Return in India at Vivek G. Baporikar (Advocate, Tax Practitioner)**” has been carried out by **Mr. Nilesh Pandurang Alone** during the summer internship project. The study was done in the organization, **Vivek G. Baporikar (Advocate, Tax Practitioner)**, in partial fulfillment of the requirement for the degree of Master of Business Administration of G.S. College of Commerce and Economics (An Autonomous Institute) affiliated to R. T. M. Nagpur University, Nagpur. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for this work are duly acknowledged.

Prof. Shubhangi Jepulkar

(Faculty Guide)

Dr. Sonali Gadekar

(MBA Co-Ordinator)

CERTIFICATE

VIVEK G. BAPORIKAR

B.Com., LL.B.

Advocate, Tax Practitioner

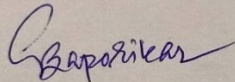
205, Madhu Madhav Tower, W.H.C. Road,
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TO WHOMSOEVER IT MAY CONCERN

This is to certify that **Mr. Nilesh Pandurang Alone**, Student of **Master Of Business Administration (MBA) of G.S.College of Commerce and Economics, Nagpur** has successfully completed a summer internship in the field of **Finance** from **15th September 2022 to 30th October 2022.**

During the period of his internship program with us he had been exposed to different processes of accounting & taxation and was found Punctual, Hard working and Inquisitive.

I wish him every success in his life and career.



(ADV. VIVEK G BAPORIKAR)

DATE- 30TH OCTOBER 2022

ACKNOWLEDGEMENT

It is a matter of pride and privilege for me to have done a summer internship project in “**Vivek G. Baporikar (Advocate, Tax Practitioner)**” and I am sincerely thankful to them for providing this opportunity to me.

I am thankful to “**Mr. Vivek G. Baporikar**” for guiding me through this project and continuously encouraging me. It would not have been possible to complete this project without his / her support.

I am also thankful to all the faculty members of Department of Management Sciences and Research, G S College of Commerce and Economics, Nagpur and particularly my mentor “**Prof. Shubhangi Jepulkar**” for helping me during the project.

I’m thankful to the principal of G.S. College of Commerce and Economics, Nagpur, **Dr. Swati Kathaley** and to the Dean of DSMR, **Mr. Anand Kale**.

Finally, I am grateful to my family and friends for their unending support.

Nilesh Pandurang Alone

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1. INTRODUCTION:

E-filing is a system for submitting tax documents to the income tax department through the internet or direct connection, usually without the need to submit any paper documents. Various tax return preparation soft wares with e-filing capabilities are available as standalone commercial use. E-file is the term for electronic filing, or sending your ITR from tax software via the Internet to the tax authority.

E-filing of Income tax return online refers to the process of filing Income Tax electronically. Now no longer have to stand in long queues and no waiting for deposits. Customized return forms have been devised by the Income Tax Authority which is available on the site of the department. These forms have been devised with such details that tax payers need not file any supporting document along with.

INCOME TAX:

In the modern times, income tax is an annual tax on income. The Indian Income Tax Act (Section 4) provides that in respect of the total income of the previous year of every person, income tax shall be charged for the corresponding assessment year at the rates laid down by the Finance Act for that assessment year.

Section 14 of the Income Tax Act further provides that for the purpose of charge of income tax and computation of total income all income shall be classified under the following heads of income: salaries, income from house property, profits and gains of business or profession, capital gains, income from other sources.

The total income from all the above heads of income is calculated in accordance with the provisions of the Act as they stand on the first day of April of any assessment year. The Income Tax Department is responsible for all activities related to the taxation process.

The Income Tax Department is governed by the Central Board for Direct Taxes (CBDT) and is part of the Department of Revenue under the Ministry of Finance, Government of India.

SALIENT FEATURES:

- I. Improved Accuracy.**
- II. Reduced Processing Costs and less document work.**
- III. Saves Time.**
- IV. Improved Customer Service or user friendly.**

STATEMENT OF PROBLEM:

Their Lack of experience and knowledge to e-file tax return. Network problems may occur during peak hours. It can be difficult to remember Registration number and password. Computer illiterates may find it hard to file income tax returns.

There can be confusions in online process for first time who does not have enough knowledge about it. Electronic filing can be exposed to risks like trogons', worms, virus attacks etc.

ASSUMPTIONS:

- I. E-Filing is adopted by every company and every company files income tax with internet filing.**
- II. The respondent selected by me is having well knowledge about their field of income tax filing of return.**
- III. The respondent will give correct answer of every question and query asked to them.**

WORKING DEFINITION:

TAX:

A compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions.

INCOME:

Income is the consumption and savings opportunity gained by an entity within a specified timeframe, which is generally expressed in monetary terms. However, for households and individuals, "income is the sum of all the wages, salaries, profits, interests' payments, rents, and other forms of earnings received... in a given period of time."

INCOME TAX:

Income tax is a tax payable, at enacted by the Union Budget (Finance Act) for every Assessment Year, on the Total Income earned in the Previous Year by every Person.

ASSESSEE:

The term "assesses" means a person by whom any tax or any other sum of money is payable under this Act, and includes-

- (a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his income or assessment of fringe benefits or of the income of any other person in respect of which he is assessable, or of the loss sustained by him or by such other person, or of the amount of refund due to him or to such other person;
- (b) Every person who is deemed to be an assesses under any provision of this Act;
- (c) Every person who is deemed to be an assesses in default under any provision of this Act.

PERSON:

As per Section 2(31) of Income Tax Act, 1961, the term "person" includes:

- (i) An individual,
- (ii) A Hindu undivided family,
- (iii) A company,

- (iv) A Firm,
- (v) An association of persons or a body of individuals, whether incorporated or not,
- (vi) A local authority, and
- (vii) Every artificial juridical person, not falling within any of the preceding sub-clauses.

PREVIOUS YEAR:

As per S.3 of Income Tax Act, 1961, for the purposes of this Act, the term “previous year” means the financial year immediately preceding the assessment year.

In the case of a business or profession newly set up, or a source of income newly coming into existence, in the said financial year, the previous year shall be the period beginning with the date of setting up of the business or profession or, as the case may be, the date on which the source of income newly comes into existence and ending with the said financial year. For eg. The business running now that is in the year 2021-22, has to pay the tax for the year 2020-21 which is the previous year of year 2021-22.

ASSESSMENT YEAR:

The term ‘Assessment Year’ basically is a period of 12 months after completion of the financial year/ previous year, wherein total taxes are to be paid and Income Tax Return is to be filed.

2. COMPANY PROFILE:

Vivek G. Baporikar Advocate, Tax Practitioner in Nagpur is one of the leading businesses in the CA. Also known for CA, GST Registration Consultants, Internal Auditors, Auditors, Company Incorporation Consultants, Financial Advisers and much more.

Location and Overview:

Established in the year 2004, Vivek G. Baporikar Advocate, Tax Practitioner Madhu Madhav Tower, Laxmi Bhavan sq. Dharampeth, Nagpur is a player in the category CA in the Nagpur. This well-known establishment acts as a one-stop destination servicing customers both local and from other parts of Nagpur. Over the course of its journey, this business has established a firm foothold in its industry. The belief that customer satisfaction is as important as their services, have helped this establishment garner a vast base of customers, which continues to grow by the day. This business employs individuals that are dedicated towards their respective roles and put in a lot of effort to achieve the common vision and larger goals of the company. In the near future, this Organization aims to expand its services to a larger client base. In Nagpur, this establishment occupies a prominent location in Dharampeth, Nagpur. It is known to provide top service in the following categories: CA, GST Registration Consultants, Internal Auditors, Auditors, Company Incorporation Consultants, Financial Advisers.

3. TERMINOLOGY:

1. **Gross Total Income** – The process of filing tax returns begins with the computation of your Gross Total Income (GTI). GTI includes salary income; income from house property; profit and gains of business & profession; capital gain and income from other sources. These are computed after adjusting for the relevant exemptions under each head, such as HRA, interest paid on home loan, eligible allowances, etc.
2. **Net taxable income** – This is the income chargeable to income tax and is computed after deductions that are allowed under Income Tax Act (i.e. various Section 80s). You pay tax on this amount.
3. **Assesses** – A ‘person’ who is liable to pay income-tax or any other sum of money under the Income Tax Act. This could be an Individual, Hindu Undivided Family (HUF), Association of Persons (AOP), Body of Individuals (BOI), Companies firms, Limited Liability Partnerships (LLPs), local authority, and any artificial juridical person (AJP) not covered under any of the above categories.
4. **Assessment** – The process of examining the returns filed by the assessee by the Income Tax Department.
5. **Assessment Year (AY)** – The period of twelve months commencing on the 1st day of April every year and ending on March 31 and succeeds the respective Financial Year. For example, for FY 2019-20 the AY is 2020-21. An assessee is required to file income tax returns for the respective AYs.
6. **Previous Year (PY)** – It refers to the financial year immediately preceding the Assessment Year. To put it simply, PY is the same as the Financial Year.
7. **Income Tax Return** – This is the form to report to the Income Tax Department the income earned (under various heads: salary, house property, business & profession, capital gain, and other sources) during the Previous Year or the applicable Assessment Year. To do so, there are various forms (viz. ITR 1, ITR 2, ITR 3, ITR 4, ITR 5, ITR 6 and ITR 7) depending on the sources of incomes earned, the amount of income earned and type of assessee (viz. Individual, Hindu Undivided Family, Firm, Company, etc.).

8. **Tax Deduction at Source (TDS)** – The tax that is deducted before the payment is made to the receiver (the deducted), is called Tax Deducted at Source or TDS. Salary, interest on bank deposits, commission, consultation fees, professional fees, rent payment, etc, are subject to TDS as per the provision of the Income Tax Act. This deduction is captured in the Form 26AS or TDS certificate issued by the deductor, or the one making the payment. The assessed can use this certificate while filing income tax to get claim credit for the tax paid.

9. **Form 26AS** – This is a tax credit statement. The tax deducted or collected by an entity is reflected in Form 26AS of the respective Permanent Account Number (PAN). Form 26AS is a statement that consolidates the tax deducted from all sources (in Part A, A1 and A2 of the Form), details of tax collected at source (in Part B of the Form), advance tax paid by the assessee, self-assessment tax paid, regular assessment tax (in Part C of the Form), details of refund (if any) in the financial year (in Part D of the Form), and details of certain high-value financial transactions (in Part E of the Form).

10. **Form 16** – This is a certificate issued by the employer and contains the information necessary to prepare and file your Income Tax Return. Part A of the form mentions the employer and employee's full address, their Permanent Account Number (PAN), the Tax deduction Account Number (TAN) of the employer, the amount of tax deducted and deposited by the deductor for relevant Assessment Year and challan numbers. Part B mentions details of salary paid, any other income, exemptions & deductions availed and tax deducted.

11. **Surcharge** – It is the additional tax payable over and above the applicable tax rate for assessee with a higher taxable income slab. It is, therefore, a tax on tax.

12. **Advance Tax** – The tax that needs to be paid in advance, in four instalments (on or before 15th June, 15th September, 15th December, and 15th March) instead of in lump sum at the end of the financial year. This applies to any person whose tax liability is Rs 10,000 or more in a financial year, those in business, and taxpayers who have opted for presumptive taxation scheme under Section 44AD or 44ADA, as the case may be.

13. **Self-Assessment Tax** – This is the income tax paid by the assessee after taking into account Advance Tax and Tax Deduction at Source. Self-Assessment Tax is to be paid in the assessment year before filing the Income Tax Returns.

4. OBJECTIVES OF STUDY:

- I. To suggest the user the process of e-filing of tax return of income tax.
- II. To get detailed knowledge about e-filing.
- III. To help others to understand and clear their issues relating to e-filing.

JUSTIFICATION OF OBJECTIVES:

- Due to e-filing return the respondent can easily file the income tax electronically.
- The respondent can get knowledge in detail about the process of e-filing and thus file income tax return efficiently.
- The respondent will get help and related solutions on the problems arising during e-filing of income tax returns.

5. SCOPE OF STUDY:

The scope of the study is limited up to the e-filing measures adopted by salaried income taxed assesses whether an individual or a company. The study also evaluates the extent of awareness of assesses process of e-filing.

- Understanding about the Taxation
- The study is entirely based on the E-filing of Income Tax Return
- The study also intends to use modern tools and techniques of analysis.
- Understanding the Operations of the Various Functional Areas

6. NEED OF STUDY:

There may be changes in the slab rate of tax returns every year or when there is change in government policies. The user should be known about the current rates and taxes. The tax payer should know the detail knowledge of filing income tax returns and also about the amendments made on the rules and slab rate of taxes. The tax payer should know how to file income tax return online through internet. The tax payer should know the documents required and the things required in filing income tax such as digital signatures by chartered accountant which is mandatory.

RELEVANCE AND IMPORTANCE OF STUDY:

Filing of return provides legality to what we are earning whether we are paying tax on it or not. Prompt payment of taxes and filing of returns is less likely to attract attention of the IT Department.

- a. A mandatory concept has been introduced for every person to file his return even if it is below the exemption limit, no matter what. Hence is important for every person to pay tax accordingly.
- b. Any transaction can be legally entered into because the government is having records of the income and it is collecting tax on it.
- c. Payment of taxes helps every citizen to participate in the contribution towards national income and consequently in the appraisal of the national economy. Hence it is a contribution towards our country by every person by paying tax.
- d. Willful evasion of tax or intentional avoidance would lead to prosecution by IT Department.
- e. If a person accrues losses in his business, he cannot carry it forward to set off against his income in the next year if he does not file his return for the relevant previous year.

7. CONTRIBUTION DURING SIP:

1st and 2nd week: -

- Studied about Tax
- Studied customers balance sheet
- Identified various document required for the E-filing Return
- Make spreadsheets, databases and other computer program.
- Manage specific data, reports and forms related to GST Returns, billing and Customers Balance Sheet.
- Work on Excel for calculation, Preparing Balance Sheet and some other work.
- Work on Tally and calculation of sales and purchase bills.

3rd- 4th week: -

GSTR-3B:

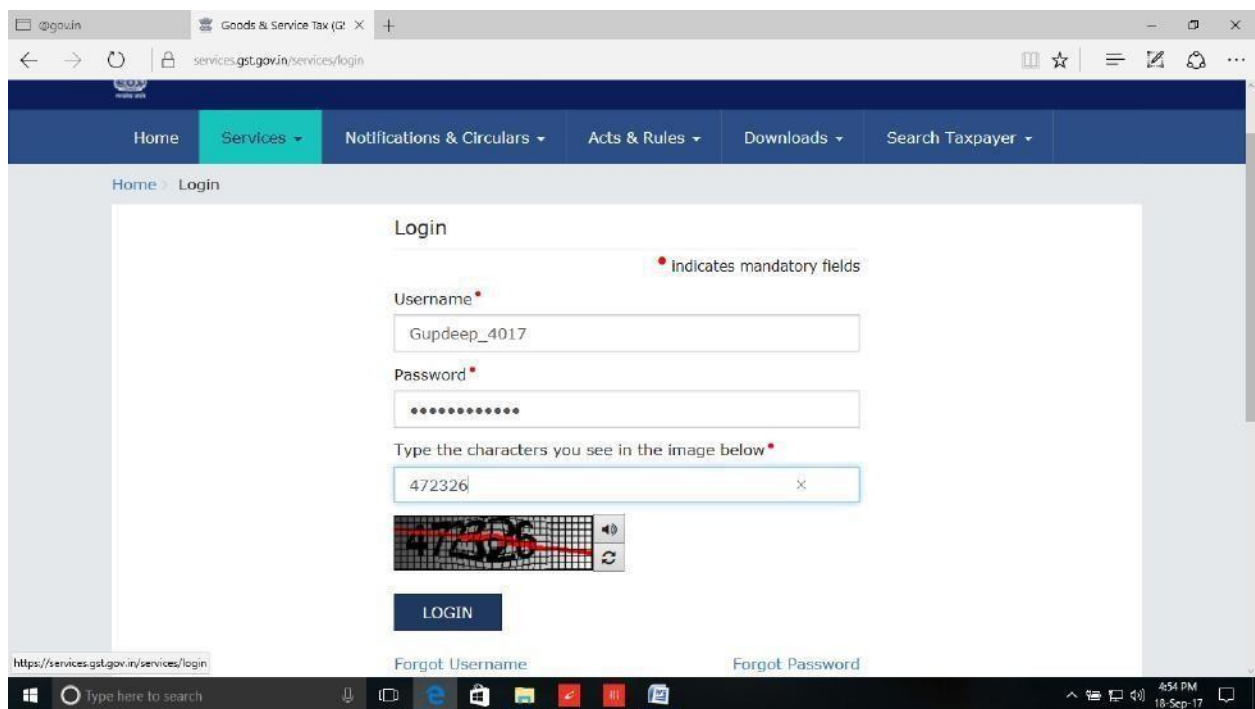
GSTR-3B is a simplified summery return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. A normal taxpayer is required to file form GSTR-3B returns for every tax period.

IMPORTANT:

- You have to file GSTR-3B even when there has been no business activity (nil return)
- You cannot revise/amend GSTR-3B
- You have to file a separate GSTR-3B for every GSTIN you have.

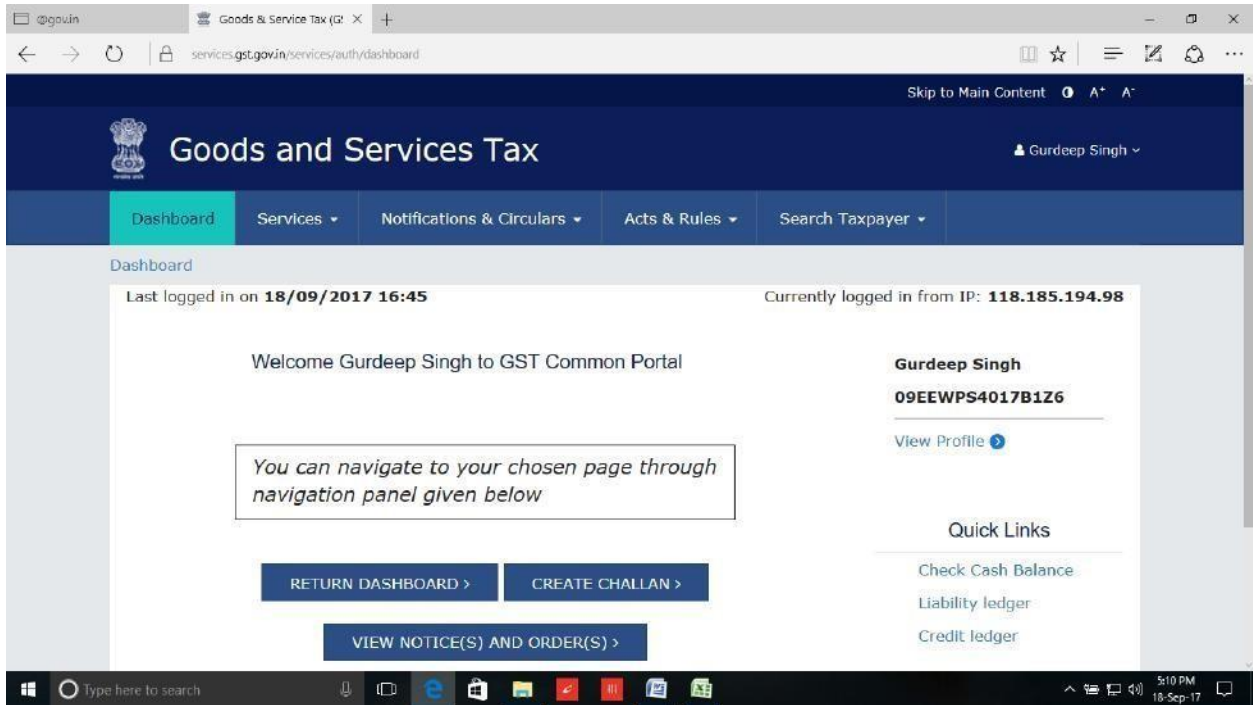
PROCESS FLOW FOR FILLING GSTR-3B:

(NIL
RETURN)

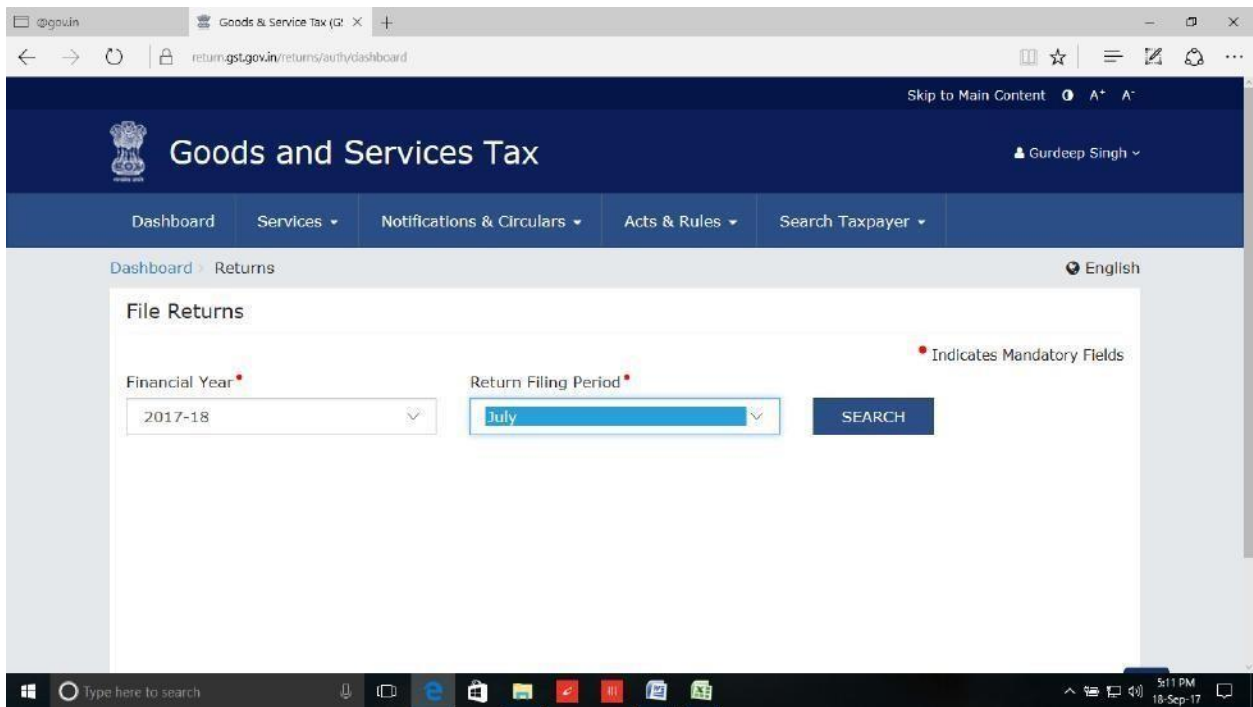


The screenshot shows the login page of the Goods and Service Tax (GST) portal. The browser address bar displays 'services.gst.gov.in/services/login'. The page features a navigation menu with 'Home', 'Services', 'Notifications & Circulars', 'Acts & Rules', 'Downloads', and 'Search Taxpayer'. The main content area is titled 'Login' and includes a red asterisk indicating mandatory fields. The 'Username' field contains 'Gupdeep_4017', the 'Password' field is masked with dots, and the CAPTCHA field contains '472326'. A 'LOGIN' button is positioned below the CAPTCHA. At the bottom of the login form, there are links for 'Forgot Username' and 'Forgot Password'. The Windows taskbar at the bottom shows the system time as 4:54 PM on 18-Sep-17.

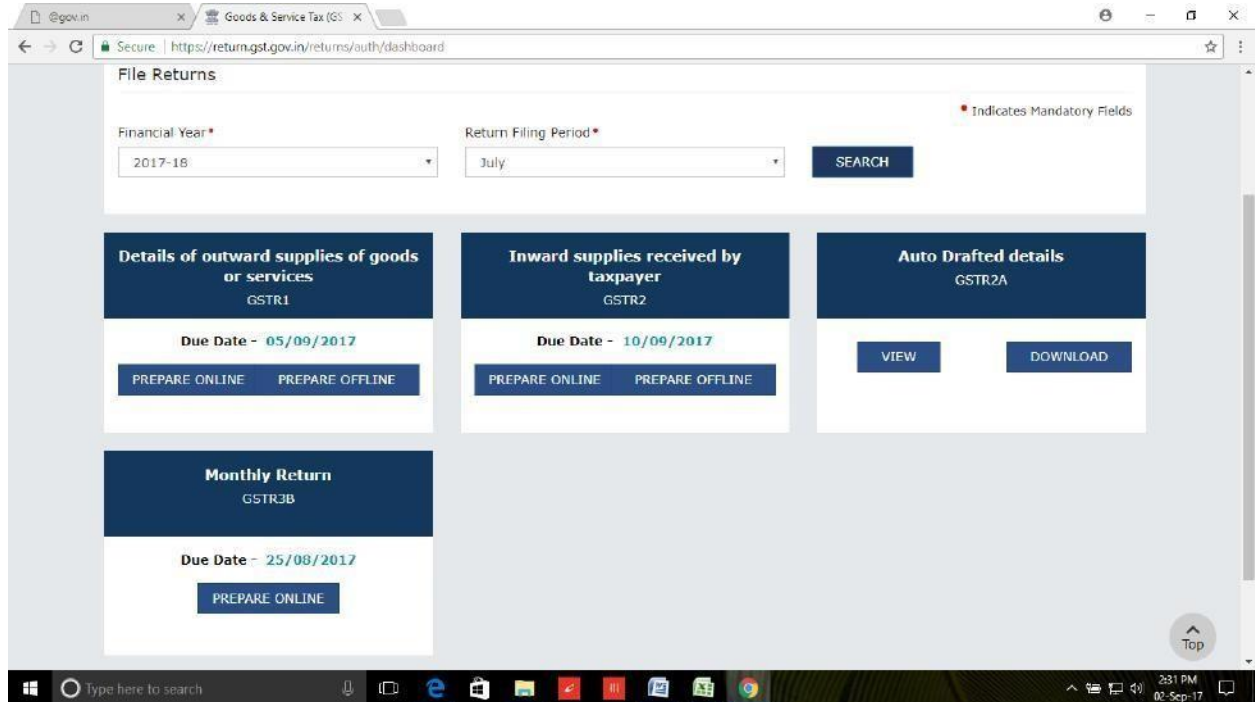
1- Login to your profile using your user id and password.



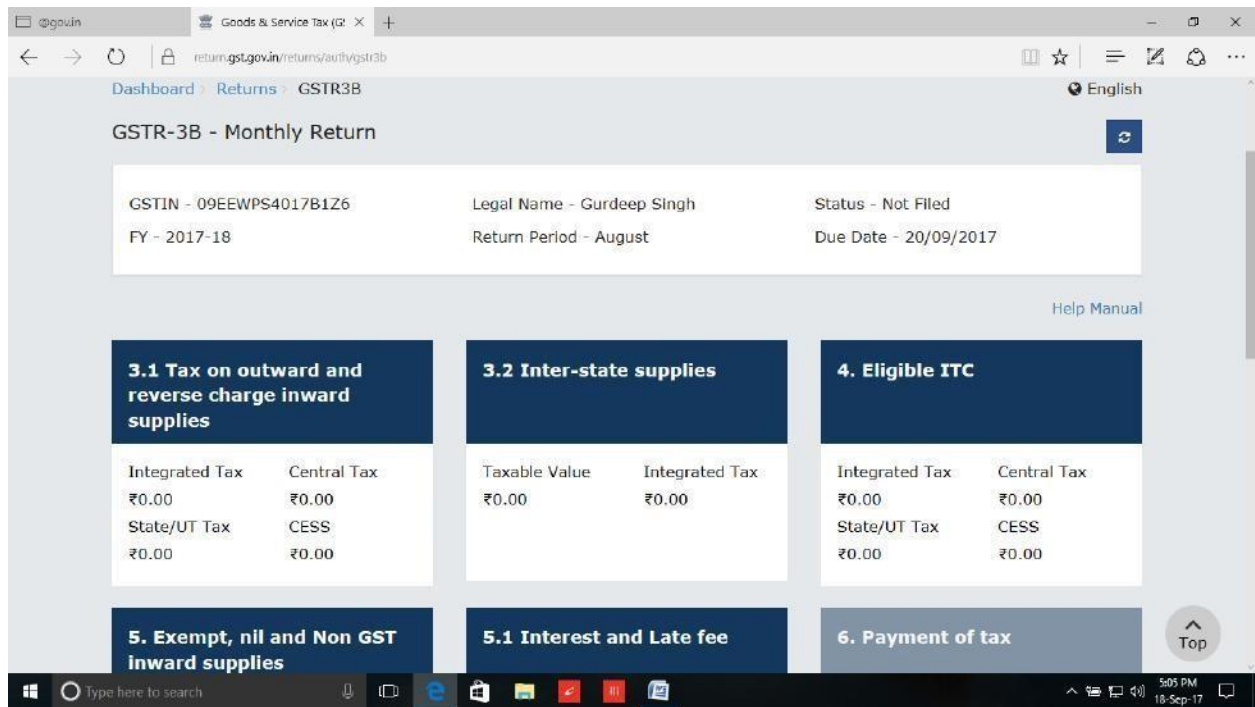
2-select Dashboard, and click on Return dashboard.



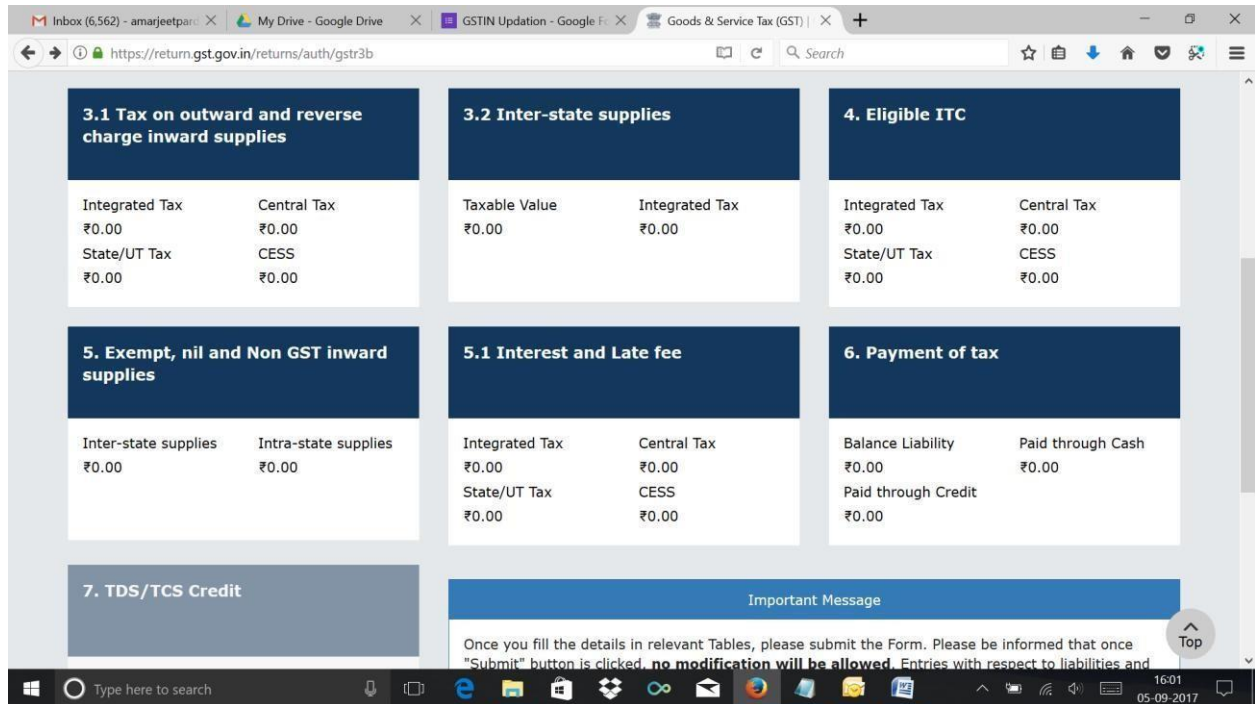
3- Select financial year as 2017-2018 and Return filling period as- July and/or August (as applicable), then click on search.



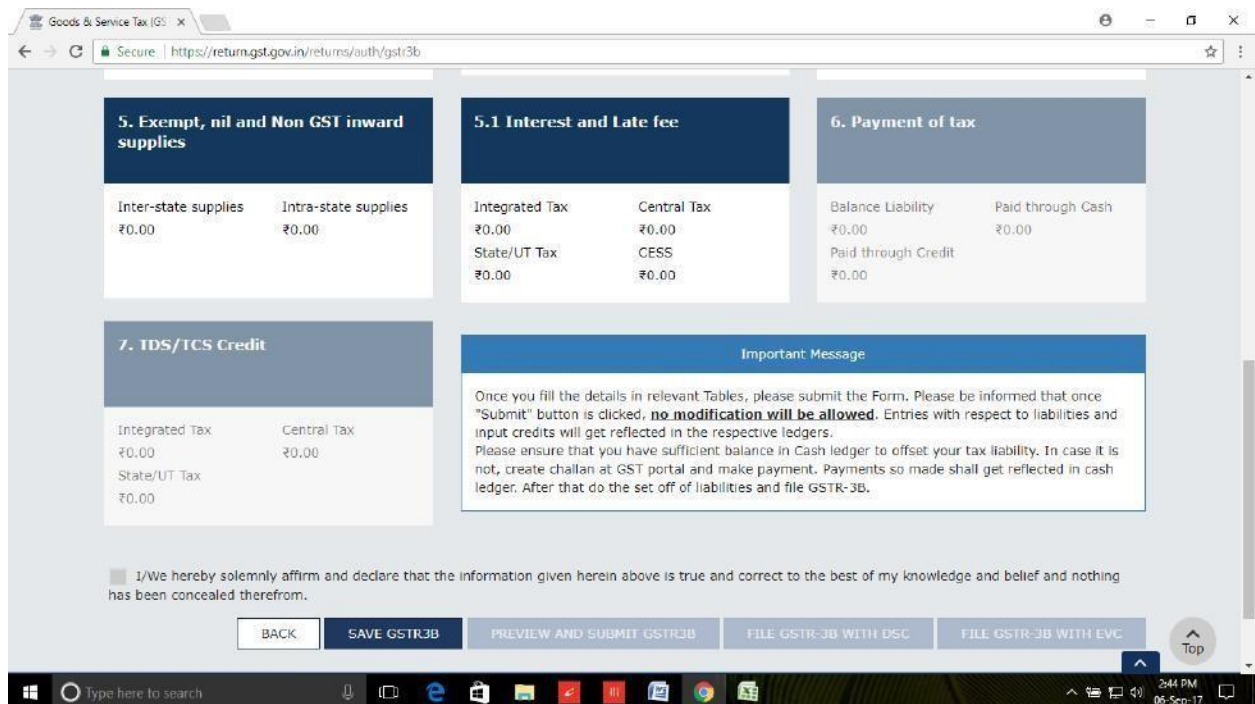
4- Select Monthly Return GSTR3B, click PREPARE ONLINE.



5-The basic details of your business will be shown on the top of the page, and status will be shown as **Not filed**.



6- Scroll down below and ensure that all the heads have Zero Values.



7- click on SAVE GSTR-3B.

GSTR-3B - Monthly Return

GSTIN - 18GDDPS5160P3ZP

Legal Name - GAMSENG N SANGMA

Status - Not Filed

FY - 2017-18

Return Period - July

Due Date - 20/08/2017

GSTR3B details saved successfully.

3.1 Tax on outward and reverse charge inward supplies

| | |
|----------------|-------------|
| Integrated Tax | Central Tax |
| ₹110.00 | ₹110.00 |
| State/UT Tax | CESS |
| ₹110.00 | ₹110.00 |

3.2 Inter-state supplies

| | |
|---------------|----------------|
| Taxable Value | Integrated Tax |
| ₹5,555.00 | ₹55.00 |

4. Eligible ITC

| | |
|----------------|-------------|
| Integrated Tax | Central Tax |
| ₹665.00 | ₹110.00 |
| State/UT Tax | CESS |
| ₹0.00 | ₹0.00 |

5. Exempt, nil and Non GST inward supplies

| | |
|----------------------|----------------------|
| Inter-state supplies | Intra-state supplies |
| ₹3,56,110.00 | ₹610.00 |

5.1 Interest and Late fee

| | |
|----------------|-------------|
| Integrated Tax | Central Tax |
| ₹0.00 | ₹555.00 |
| State/UT Tax | CESS |
| ₹5,555.00 | ₹55.00 |

6. Payment of tax

| | |
|-----------------------|-------------|
| Total Tax Liability - | Cash Paid - |
| ₹0.00 | ₹0.00 |
| ITC Paid - | |
| ₹0.00 | |

7. TDS/TCS Credit

| | |
|----------------|-------------|
| Integrated Tax | Central Tax |
| ₹0.00 | ₹0.00 |
| State/UT Tax | |
| ₹0.00 | |

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

SAVE GSTR3B

SUBMIT

FILE GSTR-3B WITH DSC

FILE GSTR-3B WITH EVC

8- GSTR-3B details saved successfully, will be shown on the top of the page, then click on PREVIEW AND SUBMIT GSTR-3B.

GSTR-3B - Monthly Return

GSTIN - 18GDDPSS5160P3ZP Legal Name - GAMSENG N SANGMA **Status - Submitted**
 FY - 2017-18 Return Period - July Due Date - 20/08/2017

✔ Submit request has been posted successfully. Values entered are rounded off to nearest whole number while posting to Ledgers.

| 3.1 Tax on outward and reverse charge inward supplies | | 3.2 Inter-state supplies | | 4. Eligible ITC | |
|---|-------------|--------------------------|----------------|-----------------|-------------|
| Integrated Tax | Central Tax | Taxable Value | Integrated Tax | Integrated Tax | Central Tax |
| ₹110.00 | ₹110.00 | ₹5,555.00 | ₹55.00 | ₹665.00 | ₹110.00 |
| State/UT Tax | CESS | | | State/UT Tax | CESS |
| ₹110.00 | ₹110.00 | | | ₹0.00 | ₹0.00 |

| 5. Exempt, nil and Non GST inward supplies | | 5.1 Interest and Late fee | | 6. Payment of tax | |
|--|----------------------|---------------------------|-------------|---------------------|-------------------|
| Inter-state supplies | Intra-state supplies | Integrated Tax | Central Tax | Balance Liability | Paid through Cash |
| ₹3,56,110.00 | ₹610.00 | ₹0.00 | ₹555.00 | ₹0.00 | ₹0.00 |
| | | State/UT Tax | CESS | Paid through Credit | |
| | | ₹5,555.00 | ₹55.00 | ₹0.00 | |

| 7. TDS/TCS Credit | |
|-------------------|-------------|
| Integrated Tax | Central Tax |
| ₹0.00 | ₹0.00 |
| State/UT Tax | |
| ₹0.00 | |

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

9-After submitting, **status** will be shown as – **submitted**, on the top of the page.

GSTR-3B - Monthly Return

GSTIN - 18GDDP55160P3ZP Legal Name - GAMSENG N SANGMA Status - Submitted
 FY - 2017-18 Return Period - July Due Date - 20/08/2017

| 3.1 Tax on outward and reverse charge inward supplies | | 3.2 Inter-state supplies | | 4. Eligible ITC | |
|---|-------------|--------------------------|----------------|-----------------|-------------|
| Integrated Tax | Central Tax | Taxable Value | Integrated Tax | Integrated Tax | Central Tax |
| ₹110.00 | ₹110.00 | ₹5,555.00 | ₹55.00 | ₹665.00 | ₹110.00 |
| State/UT Tax | CESS | | | State/UT Tax | CESS |
| ₹110.00 | ₹110.00 | | | ₹0.00 | ₹0.00 |

| 5. Exempt, nil and Non GST inward supplies | | 5.1 Interest and Late fee | | 6. Payment of tax | |
|--|----------------------|---------------------------|-------------|---------------------|-------------------|
| Inter-state supplies | Intra-state supplies | Integrated Tax | Central Tax | Balance Liability | Paid through Cash |
| ₹3,56,110.00 | ₹610.00 | ₹0.00 | ₹555.00 | ₹0.00 | ₹0.00 |
| | | State/UT Tax | CESS | Paid through Credit | |
| | | ₹5,555.00 | ₹55.00 | ₹0.00 | |

| 7. TDS/TCS Credit | |
|-------------------|-------------|
| Integrated Tax | Central Tax |
| ₹0.00 | ₹0.00 |
| State/UT Tax | |
| ₹0.00 | |

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

Angad Arora

8-Tick on the Declaration Statement “I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom”. (a green tick will be seen).

click on –**FILE GSTR -3B WITH EVC** (you will receive an OTP on your mobile no. used at the time of GST registration), or **FILE WITH DSC** (if you are using digitalsignature).



9-Click on **PROCEED** for final submission.



Filing Successful

GSTR-3B of GSTIN **18GDDPS5160P3ZP** for the month **July 2017** has been successfully filed.

The Acknowledgment Reference Number: is **AA180717000024M**.

The GSTR-3B can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed return.

This message is sent to your registered Email ID and Mobile Number.

OK

9-After successfully submitting the return, an acknowledgement number will be shown on the screen, note it down for further reference.

The return process is completed.

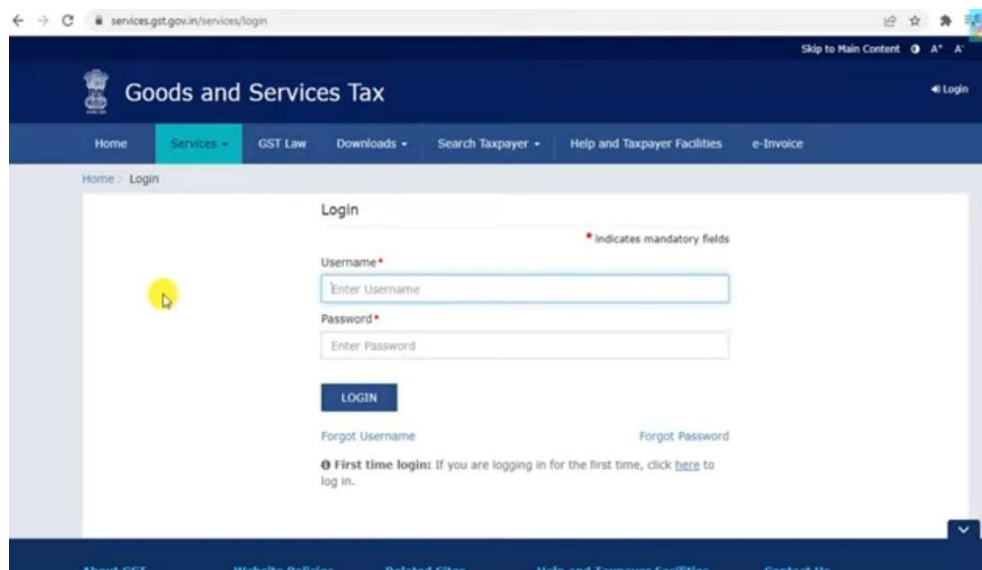
5th-6th week: -

GSTR-1:

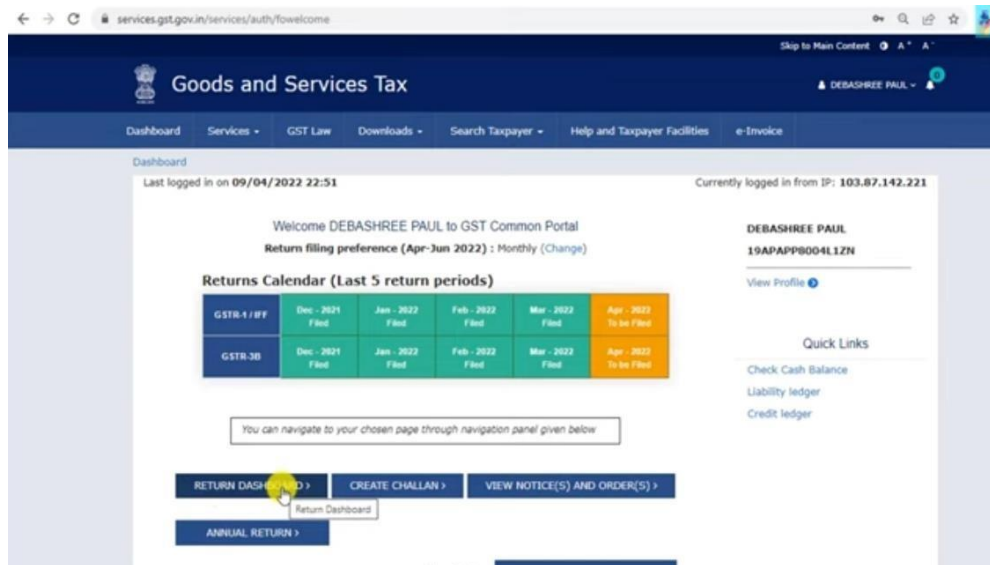
GSTR-1 is a form that accounts for the outward supply of goods. It is a monthly or sometimes quarterly return that you have to file to account for your business. It means any individual involved in the supply of goods needs to specify the supply and recipient details. By doing so, the returns for the inward supply will be auto-populated with the details filed in GSTR-1.

PROCESS FLOW FOR FILLING GSTR-1:

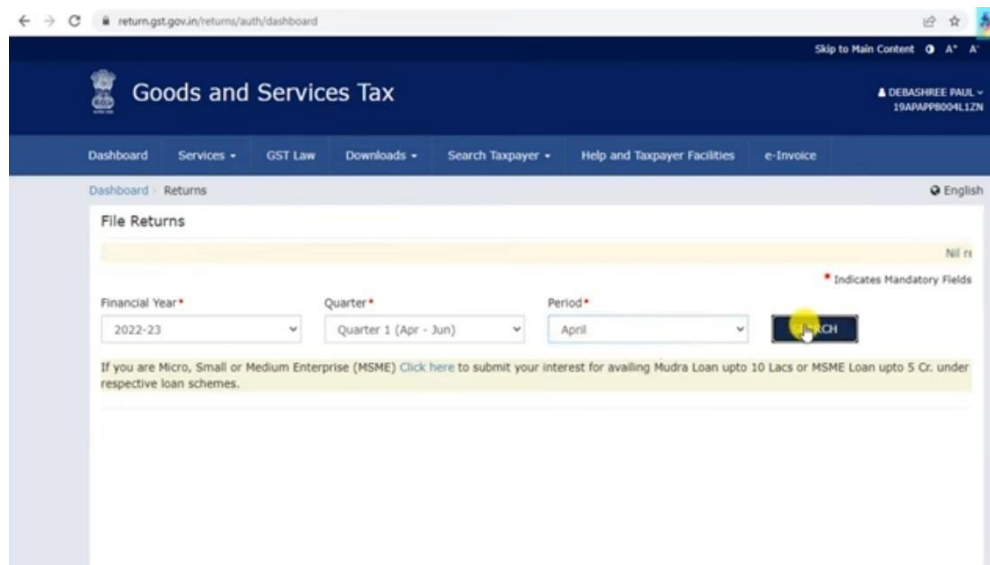
(NIL
RETURN)



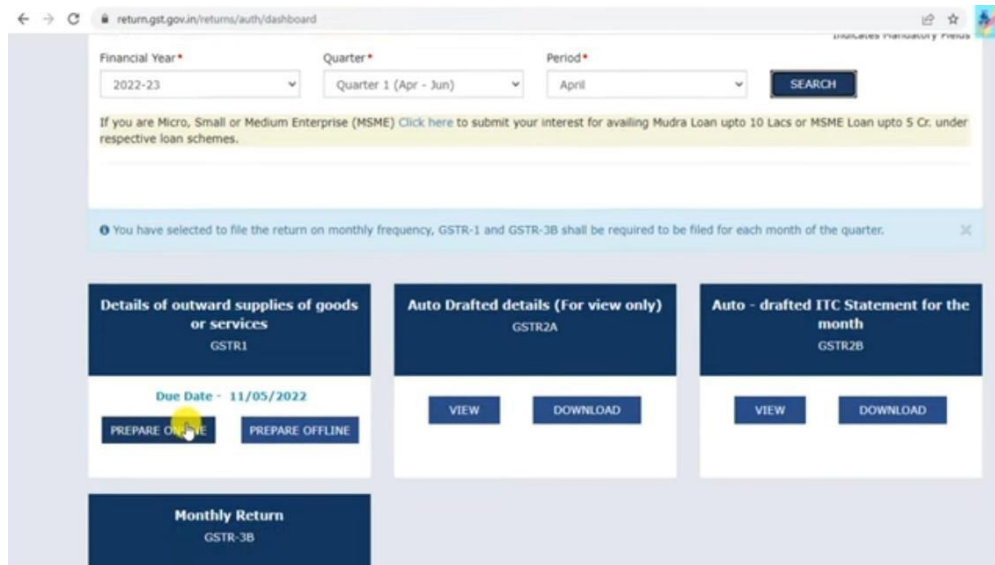
1- Login to your profile using your user id and password.



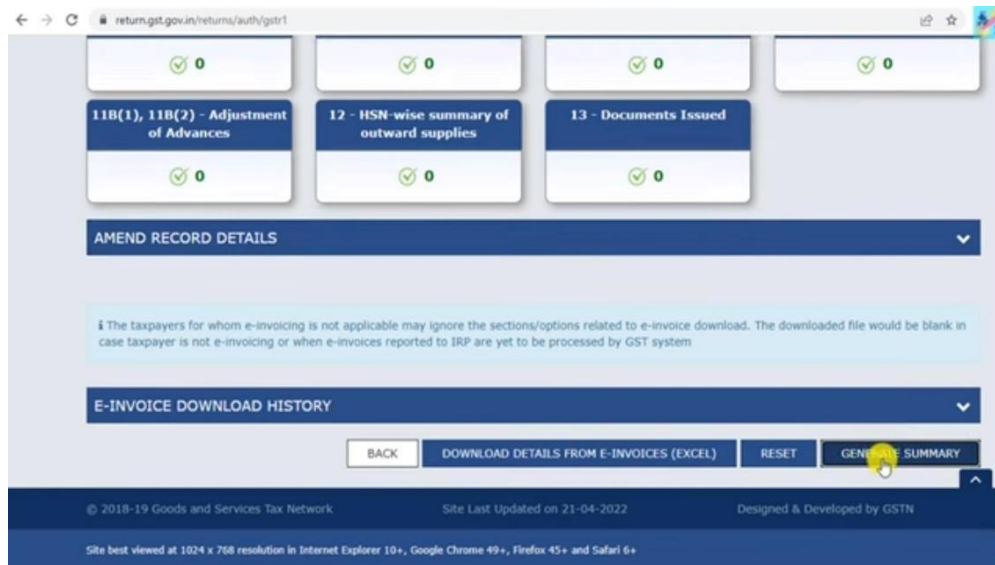
2-select Dashboard, and click on Return dashboard.



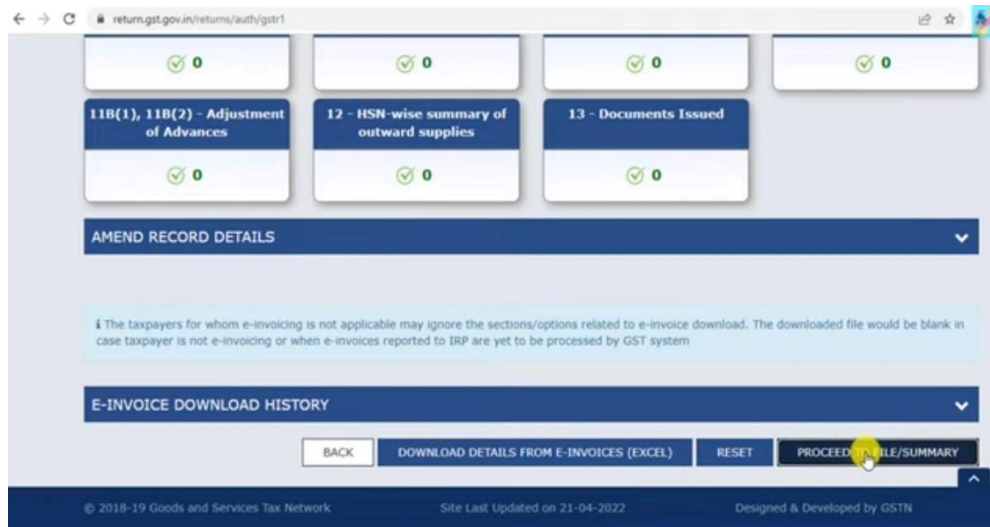
3- Select financial year as 2022-2023 and Return filling period as- April and/or June (as applicable), then click on search.



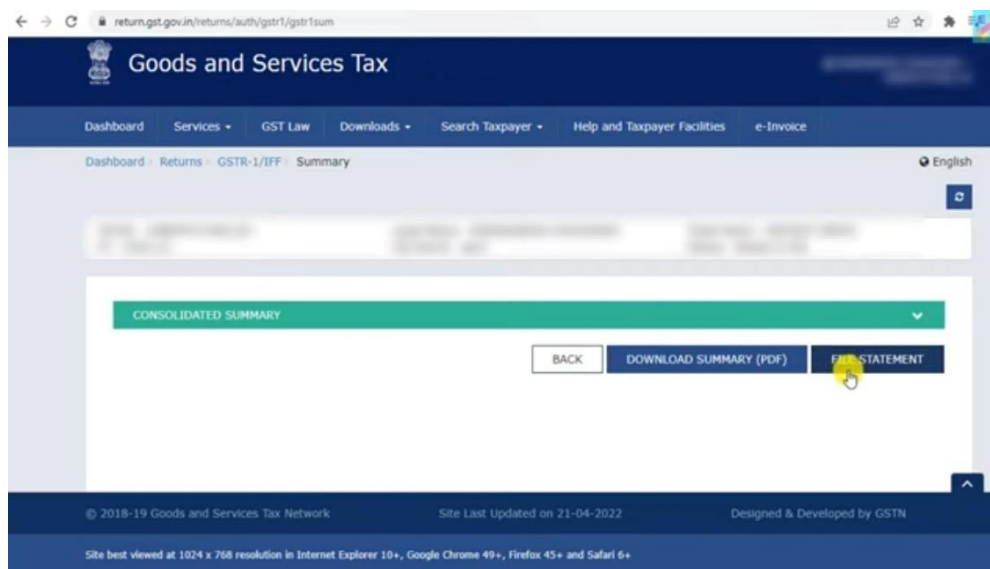
4- Select Monthly Return GSTR1, click PREPARE ONLINE.



5-The basic details of your business will be shown on the top of the page, and click on **Generate Summary**.



6- Click on **PROCEED TO FILE/SUMMARY**.



7- click on **FILE STATEMENT**.

return.gst.gov.in/returns/auth/file

Goods and Services Tax

DEBASHREE PAUL - 19APAPP8004L1ZN

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard Returns File English

GSTIN - 19APAPP8004L1ZN Legal Name - DEBASHREE PAUL Return Type - GSTR1
FY - 2022-23 Return Period - April Status - Ready to File

Returns Filing for GST GSTR1

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory*

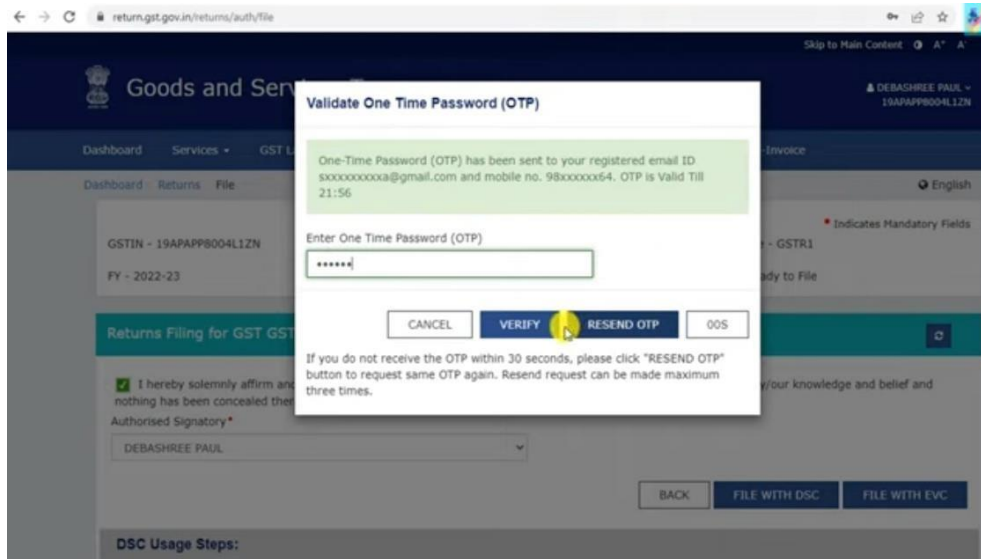
DEBASHREE PAUL

BACK FILE WITH DSC FILE WITH EVC

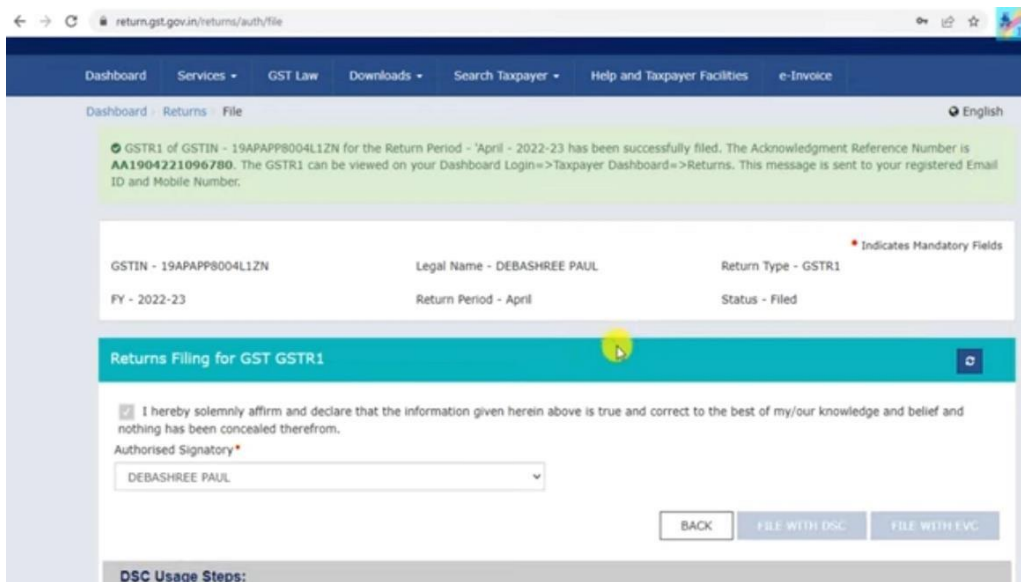
DSC Usage Steps:

8- Tick on the Declaration Statement “I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom”. (a green tick will be seen).

click on –**FILE GSTR -1 WITH EVC** (you will receive an OTP on your mobile no. used at the time of gst registration), or **FILE WITH DSC** (if you are using digital signature).



After Filing, enter **OTP** and click on **VERIFY** Button.



9-After successfully submitting the return, we shown as **Status – Filed** and acknowledgement number will beshown on the screen.

8. LIMITATIONS:

All respondents may not give correct answers; the answer may vary according to their mood and the technology given to them. The answer given by the respondent can also reflect by accommodations given to them, work load and other aspects. For example, if the respondent has been given good accommodations to use like latest computer with comfortable chair with latest gadget like computer and with 3g speed net in a comfortable environment, the respondent may feel easy to file income tax return thus respondent will give positive response and vice versa. The respondents may not give answer what is actually in their mind due to shy or any other feelings also the interviewee may not be interested in our questions or research. The respondent may not have detail knowledge about our topic which can affect our research.

Complicated Software: -

E-filing is an easy task for trained professionals or tax agents. However, the use of e-filing software is not taught everywhere and hence can be complicated to use tax-paying units that file their own taxes without using the services of a tax agent or a trained professional.

Additionally, since it is a relatively new process, the knowledge of e-filing is not widespread. Not many individual tax-paying units are aware of the knows and how of the e-filing process.

Security: -

E-filing involves a tax filer to put their faith in the security of their internet connection, the software, the hard disk with data, etc. Still, electronic systems are not short of security breaches.

The process involves the storage of highly sensitive financial data electronically. A hard disk crash could lose all data; an unethical hack could potentially make one incur massive losses, and so on. Security is one of the biggest concerns that come with e-filing.

Data loss issues

Technical limitations, etc.

9. RESEARCH AND METHODOLOGY:

Research methodology is mainly of two types: -

- Primary Data
- Secondary Data

During internship we have use Secondary data such as purchase and sale invoice with their Customers GSTIN, Balance Sheet to filing Income Tax Return.

RESEARCH DESIGN:

Exploratory research is conducted in order to find out causes reasons behind a specific marketing problem.

➤ Descriptive Research:

Descriptive research is undertaken when the researcher desires to know the characteristics of certain groups such as age, gender, occupation, income, or education.

➤ Casual research:

As the name indicates, casual design investigates the cause-and-effect relationship between two or more variables. It attempts to specify the nature of functional relationship between two or more variables.

SOURCES OF DATA:

The researcher has used some of primary data and secondary data from newspaper, websites, books, magazines have been used in this project.

METHODS OF DATA COLLECTION:

Data is collected by observation method, interview method, questionnaire method, schedule

method, case study method, survey method, panel method etc.

- **OBSERVATION METHOD:**

Observation method is a method under which data from the field is collected with the help of observation by the observer or by personally going to the field. In the words of P.V Young, "Observation may be defined as systematic viewing, coupled with consideration of seen phenomenon."

- **INTERVIEW METHOD:**

This method of collecting data involves presentation or oral-verbal stimuli and reply in terms of oral-verbal responses. There are different types of interviews as follows:

- A) Personal interviews
- B) Telephonic interviews
- C) Structured interviews
- D) Unstructured interviews
- E) Focused interviews
- F) Clinical interviews

- **QUESTIONNAIRE METHOD:**

This method of data collection is quite popular, particularly in case of big enquiries. The questionnaire is mailed to respondents who are expected to read and understand the questions and write down the reply in the space meant for the purpose in the questionnaire itself. The respondents have to answer the questions on their own.

- **CASE STUDY METHOD:**

It is essentially an intensive investigation of the particular unit under consideration. Its important characteristics are as follows: a) the researcher can take one single social unit or more of such units for his study purpose. b) the selected unit is studied intensively i.e.it is studied in minute details.

- **SURVEY METHOD:**

One of the common methods of diagnosing and solving of social problems is that of undertaking surveys.

- **PANEL METHOD:**

In this method, data is collected from the same sample respondents at some interval either by conversation or by personal interview.

TOOLS OF DATA ANALYSIS:

Mean: To find Mean add up the values in the data set and then divide by the number of values that you added.

Median: To find the median, list the values of the data set in numerical order and identify which value appears in the middle of the list.

Mode: To find the mode, identify which value in the data set occurs most often. Range, which is the difference between the largest and smallest value in the data set, describes how well the central tendency represents the data. If the range is large, the central tendency is not as representative of the data as it would be if the range was small.

Ms. Word, Ms. Excel etc.

TECHNIQUES OF DATA ANALYSIS:

This section describes the methodology which includes the collection of data, the construction of interview schedule, framing of questionnaire, framework of data analysis. The data will be analyzed through tabulation and other research methods.

10. FINDINGS:

- It will help to know how e-filing is done and how to make e-filing effectively in a correct way.
- It will show us the problems which can evolve in e-filing and what should be done then.
- It will help in knowing details of e-filing, its advantages and its limitations of it. It has shown proper introduction, definitions.
- It has also given us some salient features, need, assumptions, objectives of e-filing of income tax.
- It has also given scope, hypothesis and many important information regarding e-filing of income tax return.

11. CONCLUSION:

The overall findings will be presented based on the data facts collected and observations made, conclusions drawn and recommendations provided.

- It will create awareness about the E-filing of Tax Return.
- To understand Rules and Regulation of Income Tax Return.
- It will Help to find out the solution of filing of Income Tax Return.

12. SUGGESTION:

The firm is doing already well and the firm do not require any other suggestion.

13. BIBLIOGRAPHY:

<https://eportal.incometax.gov.in>

<https://www.incometax.gov.in>