

# TAX COMPLIANCE & E-FILING

## A PRACTICAL APPROCH

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# COURSE OVERVIEW

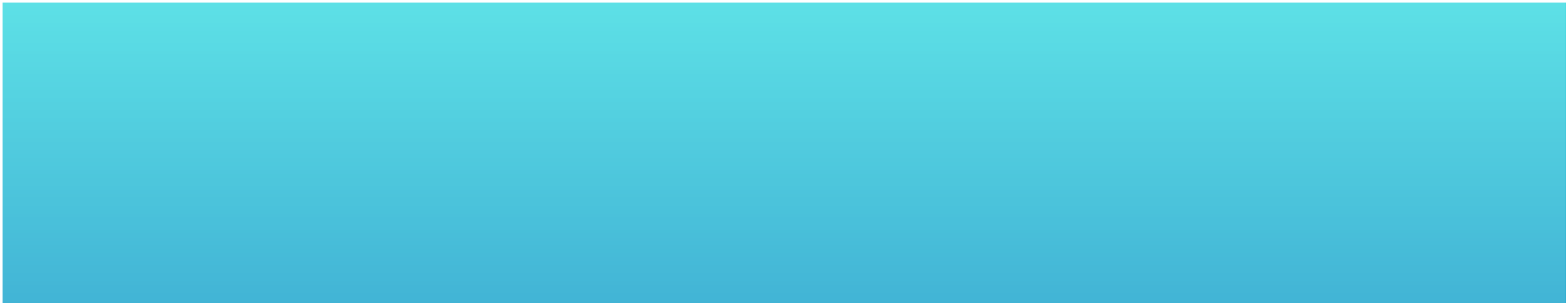
- PAN
- Income Tax
- TDS
- GST
- ESIC
- PF



# PAN CARD

**PROCESS OF PAN CARD**

**30 MINUTES**





## PAN CARD (PERMANENT ACCOUNT NUMBER) – OVERVIEW

A PAN card is a unique 10-digit alphanumeric code issued by the Income Tax Department of India to individuals, companies, and other entities. It is mandatory for financial transactions and is used as a universal identification key to track tax-related information.

### Compulsory PAN Holders

#### 1. Individuals (Residents & NRIs)

- If total income exceeds the basic exemption limit (₹2.5 lakh for individuals below 60 years).
- If engaged in business/profession with total turnover/gross receipts exceeding ₹5 lakh in a year.
- If you want to file income tax returns (ITR).
- For high-value transactions (see below).

#### 2. Companies / Firms / LLPs / Trusts / AOPs / BOIs

- Every entity liable to pay tax or filing returns.
- Every business entity with turnover exceeding ₹5 lakh.

Who is Required to Have a PAN Card?



## Compulsory PAN Holders

### 3. Foreign Nationals / Entities

- If earning income from India or investing in Indian entities.

### 4. Others who must obtain PAN:

- Opening a bank account
- Purchase/sale of property >₹10 lakh
- Cash deposit in a bank >₹50,000 at a time/> ₹2.5 lakh in total (during demonetization, etc.)
- Buying mutual funds, debentures, bonds > ₹50,000
- Purchase of foreign currency > ₹50,000
- Opening a Demat account

Who is Required to  
Have a PAN Card?



## A. Individual (Resident Indian)

- **Proof of Identity (POI):** Aadhaar Card, Voter ID, Driving License, Passport, etc.
- **Proof of Address (POA):** Aadhaar, Passport, Electricity Bill, Bank Statement
- **Proof of Date of Birth (DOB):** Birth Certificate, 10th certificate, Passport, Aadhaar

**If Aadhaar is available, it can serve as POI, POA, and DOB.**

## B. Hindu Undivided Family (HUF)

- **Proof of Identity & Address:** Karta's POI and POA (same as individual)
- **HUF Declaration:** Affidavit signed by Karta with name, father's name, & address of HUF members.



### **C. Company (Registered in India)**

- Certificate of Incorporation: Issued by ROC
- Company's Address Proof: Bank statement, utility bill, etc.

### **D. Partnership Firm / LLP**

- Partnership Deed / LLP Agreement: Mandatory
- Registration Certificate: Issued by Registrar of Firms/LLP
- Address Proof: Office address proof (utility bill, etc.)

### **E. Trusts**

- Trust Deed: Copy of Trust Deed
- Registration Certificate: If registered under relevant Acts
- Address Proof: As applicable

### **F. Foreign Citizens / Foreign Entities**

- Identity Proof: Passport, OCI/PIO card, national ID attested by Indian embassy
- Address Proof: Bank statement from country of residence or Indian bank



# Steps to apply PAN Card

## 1. NSDL PAN Link

<https://www.onlineservices.nsd.com/paa/m/endUserRegisterContact.html>

## 2. PAN Card Volunteer

## 3. Video for Reference:

<https://youtu.be/7iaxnRrON0Y?si=nPgrIFdhuNBJqaBu>

## Linking of Adhaar and PAN

<https://www.youtube.com/watch?v=KQQglJXCXck>

# Provision Relating to Filing of Return (u/s 139)

- Mandatory Filing [Sec 139(1)]:
- If total income (before deductions under Chapter VI-A) exceeds the basic exemption limit:
  - ₹2.5 lakh (Individuals below 60)
  - ₹3 lakh (Senior Citizens)
  - ₹5 lakh (Super Senior Citizens)
- Other Cases where Filing is Mandatory (even if income < basic exemption):
- Deposited more than ₹1 crore in one or more current accounts.
- Spent ₹2 lakh or more on foreign travel.
- Spent ₹1 lakh or more on electricity bills.
- TDS/TCS of ₹25,000 or more (₹50,000 for senior citizens).
- Owns foreign assets/income or holds signing authority in foreign accounts.
- Voluntary Filing: Recommended for maintaining financial record, loan/visa purposes, or to carry forward losses.

# Due Date of Filing Income Tax Return

CATEGORY	DUE DATE
INDIVIDUAL/HUF (NON-AUDIT CASE)	31ST JULY (AY)
INDIVIDUAL/HUF (AUDIT REQUIRED U/S 44AB)	31ST OCTOBER (AY)
REVISED RETURN (U/S 139(5)).	31ST DECEMBER (AY) OR BEFORE ASSESSMENT
BELATED RETURN (U/S 139(4))	31ST DECEMBER (AY)
UPDATED RETURN (U/S 139(8A)).	WITHIN 24 MONTHS FROM END OF RELEVANT AY

**NOTE: FILING AFTER DUE DATE ATTRACTS LATE FEE UNDER 234F: ₹1,000 (IF INCOME < ₹5L), ELSE ₹5,000.**



### **Online (most common):**

- Directly on e-filing portal (prefilled + guided process)
- JSON utility (downloadable, then upload)

### **Offline (rarely applicable):**

- Paper Return allowed for:
  - Individuals of age  $\geq 80$  years.
  - Income below ₹5 lakh and no refund.

### **Digital Signature (mandatory for certain cases):**

- Applicable if accounts are audited or if ITR filed by political parties, companies, etc.



# Mode of Filing Return

# Applicability of Different ITR Forms

ITR	Applicability	Key Points
ITR-1 Sahaj	Resident Individuals (Salary + 1 house + Other Sources, Total Income < ₹50L)	Not for directors, foreign assets, agricultural income > ₹5K
ITR-2	Individuals/HUFs not having business income	Suitable for capital gains, >1 house property, foreign income
ITR-3	Individuals/HUFs with business/profession income	Proprietors, freelancers, professionals
ITR-4 Sugam	Presumptive income (44AD, 44ADA, 44AE)	Total income ≤ ₹50L; Business/Profession income using presumptive scheme
ITR-5	Not applicable to Individuals/HUFs	Firms, LLPs, AOPs, BOIs, AJP, Estate of deceased, Estate of insolvent, Business trust and investment fund
ITR-6		Companies
ITR-7		Trust and Charitable Entity

## **INTRODUCTION TO INCOME TAX PORTAL**

- WEBSITE: [HTTPS://WWW.INCOMETAX.GOV.IN](https://www.incometax.gov.in)
- KEY MODULES:
- DASHBOARD: QUICK VIEW OF PENDING ACTIONS, FILED RETURNS, NOTICES.
- SERVICES: FILING, VERIFICATION, GRIEVANCE, LINKING PAN-AADHAAR, E-PROCEEDINGS.
- PROFILE: CONTACT, BANK ACCOUNT, AADHAAR, AND COMMUNICATION PREFERENCES.
- BENEFITS: FASTER PROCESSING, REDUCED DEPENDENCY ON INTERMEDIARIES, SECURE AND TRANSPARENT.

## **REGISTRATION OF PAN IN THE PORTAL**

- STEPS:
  - VISIT PORTAL → REGISTER.
  - ENTER PAN (WILL SERVE AS USER ID), DOB.
  - VALIDATE VIA MOBILE OTP/EMAIL.
  - SET PASSWORD AND COMPLETE PROFILE.
  - MANDATORY DETAILS:
    - PAN, NAME, DOB, RESIDENTIAL STATUS.
    - MOBILE NUMBER AND EMAIL (LINKED TO AADHAAR PREFERRED).
  - BENEFITS OF REGISTRATION:
    - ENABLES RETURN FILING, REFUND TRACKING, E-VERIFICATION, COMPLIANCE TRACKING.



## GENERAL FUNCTIONALITIES AVAILABLE IN THE PORTAL

- FILE RETURN (VIA PREFILLED DATA OR MANUAL ENTRY)
- CHECK REFUND STATUS
- DOWNLOAD FORM 26AS, AIS, TIS
- VIEW NOTICES/COMMUNICATIONS
- E-VERIFY RETURNS
- \*\*SUBMIT RESPONSES TO:
  - SCRUTINY NOTICES
  - RECTIFICATIONS
  - REASSESSMENTS\*\*
- LINK AADHAAR
- REGISTER GRIEVANCES AND TRACK THEIR STATUS

## VIEWING AIS (ANNUAL INFORMATION STATEMENT) AND ITS IMPORTANCE

- LOCATION: SERVICES → AIS
- INCLUDES:
  - TDS/TCS TRANSACTIONS (FORM 26AS SUBSET)
  - BANK INTEREST, DIVIDEND, SECURITIES TRANSACTIONS
  - MUTUAL FUND AND SHARE PURCHASES/SALES
  - RENT RECEIVED, FOREIGN REMITTANCES, ETC.
- IMPORTANCE:
  - PREVENTS MISMATCH BETWEEN ACTUAL AND REPORTED INCOME.
  - HELPS IN PRE-FILING OF ITR.
  - ENSURES TAX COMPLIANCE.



These videos are taken from the Income tax Portal



# ITR Filing

## ITR 1

[HTTPS://WWW.YOUTUBE.COM/WATCH  
?V=X\\_CNQELNALW](https://www.youtube.com/watch?v=X_CNQELNALW)

## ITR 2

[HTTPS://WWW.YOUTUBE.COM/WATCH  
?V=RINU4UR0EVG](https://www.youtube.com/watch?v=RINU4UR0EVG)

## ITR 4

[HTTPS://WWW.YOUTUBE.COM/WATCH  
?V=RINU4UR0EVG](https://www.youtube.com/watch?v=RINU4UR0EVG)

# ITR 1 Filing

ITR-1 (Sahaj) is a simple Income Tax Return form for individuals with income primarily from salary, one house property, and other sources (like interest). It's the most commonly filed ITR.

## Eligibility for Filing ITR-1,

### You can file ITR-1 if:

- You are a Resident Individual (Not HUF).
- Your total income is up to ₹50 lakh.
- Income sources:
  - Salary/pension
  - One house property
  - Other sources (interest, dividend, etc.)
  - Agricultural income up to ₹5,000



## **You cannot file ITR-1 if:**

- Your total income > ₹50 lakh
- You have:
  - Capital gains
  - Income from more than one house property
  - Business or professional income
  - Income from lottery or racehorses
- You are a Director in a company
- You hold unlisted equity shares
- You have assets or income outside India
- You are a Non-Resident (NRI) or RNOR



# Documents Required

- PAN and Aadhaar Card
- Form 16 from employer
- Salary slips (if needed)
- Form 26AS and AIS (Annual Information Statement)
- Bank account details (name, IFSC, a/c number)
- Interest certificates from bank/FD
- Rent receipts (if claiming HRA)
- Home loan interest certificate (if applicable)
- Investment proofs (for deductions like 80C, 80D, etc.)
- Aadhaar-linked mobile number (for OTP)



# How to File ITR-1 – Step-by-Step

- **Step 1: Log in to the e-Filing Portal**

- Visit: PAN and Aadhaar Card
- Form 16 from employer
- Salary slips (if needed).
- Form 26AS and AIS (Annual Information Statement).
- Bank account details (name, IFSC, a/c number).
- Interest certificates from bank/FD
- Rent receipts (if claiming HRA).
- Home loan interest certificate (if applicable).
- Investment proofs (for deductions like 80C, 80D, etc.).
- Aadhaar-linked mobile number (for OTP).
- Use your PAN, password, and captcha

- **Step 2: Choose “File Income Tax Return”**

- Assessment Year: 2024–25
- Mode: Online
- ITR Form: ITR-1



- **Step 3: Fill Pre-Filled Data**

- Auto-filled from Form 16, 26AS, and AIS
- Verify:
- Personal info
- Salary income
- TDS
- Bank details

- **Step 4: Add Deductions (if any)**

- Section 80C: LIC, PPF, ELSS, etc.
- 80D: Medical insurance
- 80TTA: Savings interest up to ₹10,000
- Others: 80E, 80G, etc.

- **Step 5: Validate and Calculate Tax**

- Check tax liability or refund
- Modify/declare any additional income (like FD interest)



- **Step 6: Submit and Verify**

- Choose Verification Mode:
  - E-verify (preferred)
  - Aadhaar OTP
  - Net banking
  - EVC from bank account/Demat
  - Or download ITR-V and send signed copy to CPC, Bangalore

- **Due Date for AY 2024–25**

- 31st July 2024 (unless extended)



# ITR 2 Filing

ITR-2 is an Income Tax Return form for individuals and Hindu Undivided Families (HUFs) who are not eligible to file ITR-1 and do not have income from business or profession.

## Eligibility for Filing ITR-2,

### You can file ITR-2 if:

- An Individual or HUF (not a Company/Firm)
- Earning income from:
  - Salary / Pension
  - More than one house property
  - Capital Gains (short-term or long-term)
  - Other sources (interest, dividends, etc.)
  - Foreign income or foreign assets
- A Resident, RNOR, or Non-Resident

### You cannot file ITR-2 if:

- You have income from business or profession (use ITR-3 instead)



# Documents Required

- PAN and Aadhaar Card
- Form 16 (if salaried)
- Form 26AS and AIS/TIS
- Capital Gains Statement (from mutual funds, shares, or sale of property)
- Purchase & Sale deeds (property)
- Interest and Dividend Certificates
- Foreign asset/income details (if applicable)
- Bank account details (IFSC, account number)
- Investment proofs (for deductions under Chapter VI-A)
- Rent receipts, HRA/Loan certificates (if applicable)



# How to File ITR-2 – Step-by-Step

## Step 1: Log in to the Income Tax Portal

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

## Step 2: Select “File Income Tax Return”

- Assessment Year: 2024–25
- Mode: Online / Offline JSON Upload
- Select ITR Form: ITR-2

## Step 3: Fill the Required Sections

- Personal & Filing info (resident status, etc.)
- Salary income (from Form 16)
- House property income
- Capital gains (short-term/long-term with breakup)
- Dividend / Interest income
- Exempt income
- Foreign income / assets (if any)
- Deductions under Chapter VI-A (80C, 80D, etc.)



## **Step 4: Validate, Review, and Preview**

- Check totals and tax liability/refund
- Ensure all schedules are complete

## **Step 5: Submit and Verify Return**

- E-Verify using:
- Aadhaar OTP
- Net banking
- EVC via bank/Demat

OR download & send signed ITR-V to CPC Bangalore

## **Due Date for AY 2024–25**

- 31st July 2024 – for individuals not under audit
- 31st October 2024 – if audit is applicable (rare for ITR-2)



# ITR 3 Filing

ITR-3 is for Individuals & HUF who have income from business or profession under:

- Proprietorship (e.g., shop, freelancing, consultancy)
- Professional services (e.g., doctors, CAs, lawyers)
- Presumptive income NOT opted under section 44AD/44ADA/44AE
- Also includes income from salary, house property, capital gains, and other sources

## Eligibility for Filing ITR-3

- Are an Individual or HUF
- Have income from business or profession
- Also have:
  - Salary/pension
  - House property income
  - Capital gains
  - Income from other sources (interest, dividend, etc.)
  - Foreign assets/income (if applicable)
  - Agricultural income > ₹5,000
- Are a partner in a firm (your share of profit is exempt, but interest/salary is taxable)



# Documents Required

- PAN and Aadhaar Card
- Form 26AS, AIS, and TIS
- Books of Accounts:
  - Balance Sheet
  - P&L Account
  - Fixed assets and liabilities details
  - Receipts and payments (for cash-based businesses)
  - Bank statements
  - Sales and purchase invoices
  - TDS certificates (if applicable)
  - Interest/dividend certificates
  - Loan & investment details
  - Audit Report (if applicable)
  - Details of capital gains, if any
- Partner details (if you're a partner in a firm)



# How to File ITR-3 – Step-by-Step

## Step 1: Log In to the e-Filing Portal

- Go to: <https://www.incometax.gov.in>

## Step 2: Select “File Income Tax Return”

- AY: 2024–25
- Filing Type: Original / Revised
- ITR Form: ITR-3

## Step 3: Fill in the Required Sections

- Part A – General Information
- Part B – Gross total income, deductions, tax computation
- Schedule BP – Details of business or profession
- Schedule P&L and Balance Sheet
- TDS/TCS details
- Advance Tax/Self Assessment Tax Paid
- Audit information (if applicable)
- Schedules for capital gains, other sources, etc.



## **Step 4: Validate & Submit**

- Double-check entries
- Ensure no mismatch with 26AS/AIS
- Submit

## **Step 5: Verify Return**

- E-Verify using Aadhaar OTP, Net Banking, or Bank EVC
- OR send signed ITR-V to CPC Bangalore



# ITR 4 Filing

ITR-4 (Sugam) is an Income Tax Return form for Individuals, HUFs, and Firms (other than LLPs) who opt for the presumptive income scheme under:

- Section 44AD – Small businesses
- Section 44ADA – Professionals
- Section 44AE – Transporters

It is simplified return for those with small businesses/professional income opting for presumptive taxation.

## Who Can File ITR-4?

You can file ITR-4 if you:

- Are an Individual, HUF, or a Firm (not LLP)
- Are a resident in India
- Have income up to ₹50 lakh
- Have income from:
  - Business under Section 44AD
  - Profession under Section 44ADA
  - Transport business under Section 44AE
- Have other incomes like:
  - Salary/pension
  - One house property
  - Interest income



# Documents Required

- PAN and Aadhaar Card
- Form 26AS, AIS, and TIS
- Bank details
- Gross receipts from business/profession
- Vehicle details (for transporters)
- Investment proofs (80C, 80D, etc.)
- Rent receipts (for HRA, if applicable)
- Form 16 (if also salaried)

Note: Books of accounts, Balance Sheet, and P&L are not required under presumptive scheme.



# How to File ITR-4 – Step-by-Step

## Step 1: Log In

- Visit: <https://www.incometax.gov.in>
- Login using PAN and password

## Step 2: Select “File Income Tax Return”

- AY: 2024–25
- Choose ITR Form: ITR-4 (Sugam)
- Filing type: Original/Revised

## Step 3: Fill Pre-Filled Data

- Verify pre-filled PAN, name, contact details
- Add:
  - Business code and gross receipts
  - Presumptive income (based on % or fixed income)
  - Income from salary, house property, other sources
  - Deductions under Chapter VI-A



## **Step 4: Validate and Review**

- Cross-check with Form 26AS/AIS
- Check computation of tax/refund

## **Step 5: Submit and E-Verify**

- E-Verify using:
  - Aadhaar OTP
  - Net Banking
  - Bank EVC
- Or send signed ITR-V to CPC, Bangalore

## **Due Date for AY 2024–25**

- 31st July 2024 (unless extended)



# ITR 5 Filing

ITR-5 is Income Tax Return form meant for entities other than individual, HUF, and companies. It's mainly used by:

- Partnership firms
- LLPs
- Association of Persons (AOPs)
- Body of Individuals (BOIs)
- Artificial Juridical Person (AJP)
- Estate of deceased / insolvent
- Business trusts and investment funds

## Who Should File ITR-5?

Eligible to File ITR-5:

- Partnership Firms
- LLPs
- AOPs / BOIs
- Estate of deceased or insolvent
- Cooperative societies
- Local authorities
- Trusts (not claiming exemption under sections 11 & 12)
- Business trusts
- Investment funds under section 115UB



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# Documents Required

- PAN and Aadhaar of partners/designated persons
- Partnership deed or LLP agreement
- Form 26AS, AIS, TIS
- Financial statements:
  - Balance Sheet
  - Profit & Loss Account
  - Tax Audit Report (if applicable)
- Bank statements
- Details of loans and advances
- Details of fixed assets
- Depreciation schedule
- Details of capital gains
- TDS certificates
- Partner remuneration & interest details
- Investment and deduction proofs



# How to File ITR-5 – Step-by-Step

## Step 1: Log In

- Go to: <https://www.incometax.gov.in>

## Step 2: Select “File Income Tax Return”

- Assessment Year: 2024–25
- Filing Type: Original / Revised
- ITR Form: ITR-5

## Step 3: Fill Details

- General Information
- Partner/Member details (with PANs and shares)
- Business/profession income
- P&L and Balance Sheet
- Depreciation schedule
- TDS/TCS/Advance Tax details
- Audit information (if applicable)
- Capital gains and other sources
- Deductions under Chapter VI-A



## **Step 4: Validate & Preview**

- Check for mismatch with Form 26AS/AIS
- Verify partner details, income, and tax computation

## **Step 5: Submit & Verify**

- Submit using:
  - Digital Signature Certificate (DSC) – mandatory in audit cases
  - EVC (for non-audit cases only)

## **Due Dates for AY 2024–25**

- 31st July 2024 – For entities not requiring audit
- 31st October 2024 – For audited firms and LLPs



# ITR 6 Filing

ITR-6 is the Income Tax Return form for Companies other than those claiming exemption under section 11 (i.e., companies not registered as charitable or religious trusts).

## Who Should File ITR-6?

Eligible:

- All companies registered under the Companies Act (Indian or foreign)
- Except those whose income is claimed to be exempt under Section 11 (charitable/religious trusts)

Includes:

- Private limited companies
- Public limited companies
- One Person Companies (OPC)
- Section 8 companies (only if not claiming exemption under Sec 11)

## Not Eligible:

- Companies claiming exemption u/s 11 (file ITR-7)
- Individuals, HUFs, Firms, LLPs, Trusts, AOPs, BOIs, etc.



# Documents Required

- Company PAN and Incorporation details
- Digital Signature Certificate (DSC)
- Form 26AS, AIS, TIS
- Audited Financial Statements:
  - Profit and Loss Account
  - Balance Sheet
  - Cash Flow Statement (if applicable)
- Tax Audit Report (Form 3CA/3CD), if applicable
- Details of shareholders
- Breakup of revenue from operations
- TDS certificates, advance tax payments
- Depreciation schedule as per IT Act
- Schedule for MAT (Minimum Alternate Tax)
- Schedule DDT (Dividend Distribution Tax), if applicable
- Investment and deduction details



# How to File ITR-6 – Step-by-Step

## Step 1: Log in

- Go to: <https://www.incometax.gov.in>
- Log in using the company's PAN & password

## Step 2: Download and Open ITR Utility

- Use the Java/Excel utility or online filing (recommended for ITR-6)

## Step 3: Fill Details

- Part A – General information about the company
- Part A-BS – Balance Sheet
- Part A-P&L – Profit and Loss Account
- Schedules:
  - Depreciation
  - TDS/TCS
  - MAT Credit
  - Dividend, etc.
- Audit details – 3CA/3CD
- Part B – Computation of total income and tax liability



## **Step 4: Validate & Generate JSON**

- Use the utility to validate all schedules
- Generate JSON file for upload

## **Step 5: Upload & Verify**

- Upload on portal with DSC (mandatory for all companies)
- On successful upload, acknowledgment (ITR-V) is generated

## **Due Dates for AY 2024–25**

- 31st October 2024 – For companies required to get audit
- 30th November 2024 – If company is required to submit transfer pricing report (Form 3CEB)



# ITR 7 Filing

ITR-7 is an Income Tax Return form meant for persons including companies who are required to furnish returns under special sections:

- Section 139(4A) – Income derived from property held under trust for charitable or religious purposes
- Section 139(4B) – Political parties
- Section 139(4C) – Certain institutions like research associations, news agencies, etc.
- Section 139(4D) – Educational Institutions, Universities
- Section 139(4E) – Business trusts
- Section 139(4F) – Investment funds

## **Not for:**

- Individual taxpayers
- HUFs
- Companies (not claiming exemption)
- LLPs, Firms, AOPs/BOIs



# Documents Required

- PAN of the organization
- Trust Deed / Incorporation Certificate
- Registration under 12A / 12AB / 10(23C), 80G
- Form 26AS, AIS, and TIS
- Audited Financial Statements (if applicable)
- Balance Sheet
- Income & Expenditure Account
- Audit Report in Form 10B / 10BB (as required)
- Donations received (with 80G/35 approval)
- Details of voluntary contributions
- Utilization/accumulation of income
- TDS certificates, Advance Tax details
- Details of specific exemptions claimed



# How to File ITR-7 – Step-by-Step

## Step 1: Login

- Visit: <https://www.incometax.gov.in>
- Login with organization's PAN and password

## Step 2: Select Filing

- Select "File Income Tax Return"
- Assessment Year: 2024–25
- ITR Form: ITR-7

## Step 3: Fill Details

- Part A – General information
- Part A-BS – Balance Sheet
- Part A-IE – Income & Expenditure
- Schedule LA, VC, AI, ER, etc. depending on entity type
- Income computation in Part B
- Details of donations, exemptions, and application of income



## **Step 4: Validate & Review**

- Match income with Form 26AS / AIS
- Confirm exemption eligibility

## **Step 5: Submit & Verify**

- Submit via:
  - Digital Signature Certificate (DSC)
  - EVC (for non-audit cases or applicable institutions)
- Acknowledgment (ITR-V) is generated

## **Due Dates – AY 2024–25**

Without Audit.	31st July 2024
With Audit (Form 10B/10BB)	31st October 2024





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# Thank You



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[www.teamrmmc.in](http://www.teamrmmc.in)

