

- Dr. Hansraj Thorat: ICT and E resources usage

1. Open Office,

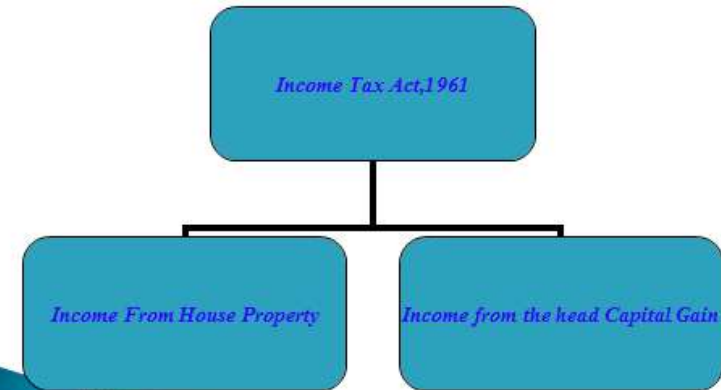
2. Website,

3. Videos

MS Office: Sample PPT of 305 FIN – Direct Taxation

INCOME FROM HOUSE PROPERTY

Dr.Hansraj Thorat



Deemed Owner

Transfer to spouse or to a minor child who is not a married daughter



Holder of impartible estate

Member of co-operative society



Computation of Taxable Income from House Property

Gross Annual Value	XXXXX
<u>Less</u> Municipal Tax	<u>XXXXX</u>
Net Annual Value	XXXXX
<u>Less</u> Deduction u/s 24	
(i) S.D. of 30% of Annual Value	XXXXX
(ii) Interest on Loan	<u>XXXXX</u>
Taxable Income from H.P.	<u>XXXXX</u>

Example: Websites referred

- <https://www.incometaxindiaefiling.gov.in/>
- <https://www.slideshare.net>

Example: Videos referred

The screenshot displays the e-Filing website interface. At the top, the browser address bar shows the URL <https://income-taxindiaefiling.gov.in>. The page header includes the e-Filing logo with the tagline "Anywhere Anytime" and the text "Income Tax Department, Government of India". Navigation links for "About Us", "Feedback", "Accessibility Options", "Contact Us", "e-Nivaran", and "Help" are present. A search bar is located on the right side of the header.

The main content area is divided into several sections:

- I Am ...**: A vertical menu with options: Tax Payer, Professionals For Tax Audit, e-Return Intermediary, Bulk PAN Verification User, and Tax Deductor and Collector.
- Services**: A list of services including Quick Filing of Returns, Submit Returns / Forms, e-Verify Return, View Form 26AS (Tax Credit), Outstanding Tax Demand, ITR-V Receipt Status, Know Your PAN | TAN | A.O., Tax Calculator, E-Pay Tax, and Tax Calendar.
- News & Updates**: A central section with a banner for "OPERATION CLEAN MONEY" and "SIMPLE QUESTIONS... SIMPLE ANSWERS...". Below the banner, there are three news items:
 - 07/04/2017**: ITR 5 for AY 2017-18 is also available for e-Filing. Other ITRs will be available shortly.
 - 06/04/2017**: Quoting of Aadhaar / Enrolment ID of Aadhaar application form is made mandatory for filing of return of income and for making an application for allotment of Permanent Account Number with effect from 1st July, 2017. For details: Refer Press Release (7KB).
 - 05/04/2017**: The net direct tax collections up to March, 2017 are at Rs. 8.47 lakh crore which is 14.2% higher than the net collections for the corresponding period last year. For details: Refer Press Release (1103KB).
- Downloads**: A list of downloadable forms and utilities including ITR Forms - AY 2017-18, Previous Year ITRs, Forms (Other than ITR), Form BB (Return of Net Wealth), Schema, DSC Management Utility, Challans, and PMGKY | IDS - 2016.
- Statistics**: A section showing e-Filing Statistics with data for e-Verified ITRs (FY 17-18) at 74926 and Aadhaar-PAN linked at 10805503.

At the bottom of the page, there is a footer with links for "Website Policies", "RTI", "Grievance", "Accessibility Statement", "Useful Links", "Terms of Use", "Site Map", and "Disclaimer". The copyright notice reads: "Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved | Site Last Updated on 07/04/2017".

The video player at the bottom of the screenshot shows a video titled "HOW TO FILE INCOME TAX RETURN A.Y 2017- 18 - इनकम टैक्स रिटर्न कैसे फाइल करे ?" with a progress bar at 0:18 / 18:22. The video player interface includes standard controls like play, pause, and volume.