

Saraswati Mahila Mahavidyalaya, Palwal

Lesson Plan :

Name of the Assistant/Associate Professor: Savita Mauchanda

Class and Section: B.com. III^{yr.} →

Name of subject: Income Tax law and Accounts

Subject Lesson Plan : 18 weeks (from January 2018 to April 2018)

(Note: Prepared as per list of holidays declared by Haryana govt.)

WEEK 1
ASSIGNMENT:
WEEK 1, DAY 1, DATE :01/01/2018(MONDAY)
Revision of five Heads leading to Concept of Gross Total Income, Books recommendation and library references sharing.
WEEK 1, DAY 2, DATE :02/01/2018(TUESDAY)
Introduction of Assessment of Individuals. Chap. 1 concepts and major topics of five heads to be explained.
WEEK 1, DAY 3, DATE :03/01/2018(WEDNESDAY)
Procedure to calculate Total Income. (G.T.I - Deductions u/section 80C to 80U) (Income tax Rates and Education Cess)
WEEK 1, DAY 4, DATE :04/01/2018(THURSDAY)
Final Computation of taxable income of an Individual, Examples/numericals to explain.---
WEEK 1, DAY 5, DATE :05/01/2018(FRIDAY)
Holiday on account of Guru Govind Singh's Birthday
WEEK 1, DAY 6, DATE :06/01/2018(SATURDAY)

numericals to continue for practice

WEEK 2

ASSIGNMENT:

WEEK 2, DAY 1, DATE : 08/01/2018 (MONDAY)

Chapter: 2
formal computation of tax with the help
of numericals of chapter: 2.

WEEK 2, DAY 2, DATE : 09/01/2018 (TUESDAY)

Computation of income tax when total
income includes Capital Gain.

WEEK 2, DAY 3, DATE : 10/01/2018 (WEDNESDAY)

Computation of income tax when total
income includes income from lotteries,
races etc.

WEEK 2, DAY 4, DATE : 11/01/2018 (THURSDAY)

Income tax Relief - How to Calculate

WEEK 2, DAY 5, DATE : 12/01/2018 (FRIDAY)

Exercise questions - to take doubts.

WEEK 2, DAY 6, DATE : 13/01/2018 (SATURDAY)

Assignments of Chapter 1 and 2.

WEEK 3
ASSIGNMENT:
WEEK 3, DAY 1, DATE :15/01/2018(MONDAY)
chapter : 3 Deduction or Collection of tax at source. → Sec. 192 (from salary)
WEEK 3, DAY 2, DATE :16/01/2018(TUESDAY)
→ section 193 (Int on Securities) → Section 194 (Dividend) → Section 194(A) (Int other than securities)
WEEK 3, DAY 3, DATE :17/01/2018(WEDNESDAY)
→ section 194(B) (Lottery) → section 194BB (Horse Sale) → section 194C (Contractor)
WEEK 3, DAY 4, DATE :18/01/2018(THURSDAY)
→ from section 194(D) to Section 194(LD)
WEEK 3, DAY 5, DATE :19/01/2018(FRIDAY)
+ from section 195 to 197. → Rates of TDS in India.
WEEK 3, DAY 6, DATE :20/01/2018(SATURDAY)
Revision of all above topics and Assignments
WEEK 4
ASSIGNMENT:
WEEK 4, DAY 1, DATE :22/01/2018(MONDAY)
Holiday on account of Basant Panchmi.

WEEK 4, DAY 2, DATE :23/01/2018(TUESDAY)

Chapter: 4 Income tax Authorities:
Rights and Duties.

WEEK 4, DAY 3, DATE :24/01/2018(WEDNESDAY)

Holiday on account of Sir Chotu Ram Jayanti.

WEEK 4, DAY 4, DATE :25/01/2018(THURSDAY)

Income tax Authorities:
Rights and Duties Continue.

WEEK 4, DAY 5, DATE :26/01/2018(FRIDAY)

Holiday on account of Republic Day.

WEEK 4, DAY 6, DATE :27/01/2018(SATURDAY)

Class-room Quiz on
Tax Rates, TDS Rates, education
rates etc.

WEEK 5

ASSIGNMENT:

WEEK 5, DAY 1, DATE :29/01/2018(MONDAY)

Chapter: 5 Procedure of Assessment.
→ (Return of Income)
→ (All rules & regulations related to ROI)

WEEK 5, DAY 2, DATE :30/01/2018(TUESDAY)

Permanent Account Number (PAN)
Section 139 - - - - - [139(A)] etc.

WEEK 5, DAY 3, DATE :31/01/2018(WEDNESDAY)

Holiday on account of Guru Ravi Dass Jayanti

WEEK 5, DAY 4, DATE :01/02/2018(THURSDAY)

Types of Assessment.

Self Assessment, Regular Assessment,
Best judgement Assessment, Re-Assessment

WEEK 5, DAY 5, DATE :02/02/2018(FRIDAY)

Re-Assessment

WEEK 5, DAY 6, DATE :03/02/2018(SATURDAY)

class Test of chapter 5.

WEEK 6

ASSIGNMENT:

WEEK 6, DAY 1, DATE :05/02/2018(MONDAY)

Chapter no: 6
Penalties, offences and
Prosecutions.

WEEK 6, DAY 2, DATE :06/02/2018(TUESDAY)

Penalties, offences and prosecutions
continue - - -

WEEK 6, DAY 3, DATE :07/02/2018(WEDNESDAY)

Assignment of chapter 5

WEEK 6, DAY 4, DATE :08/02/2018(THURSDAY)

Presentation in class by students.

WEEK 6, DAY 5, DATE :09/02/2018(FRIDAY)

Presentation in class by students.

WEEK 6, DAY 6, DATE :10/02/2018(SATURDAY)

Holiday on account of Maharshi Dayanand Saraswati Jayanti.

WEEK 7

ASSIGNMENT:

WEEK 7, DAY 1, DATE :12/02/2018(MONDAY)

Chapter: 7
Rebate and Relief in tax
(Section 89)

WEEK 7, DAY 2, DATE :13/02/2018(TUESDAY)

Holiday on account of Maha Shivaratri.

WEEK 7, DAY 3, DATE :14/02/2018(WEDNESDAY)

Rebate and Relief in tax
(Section 89)

WEEK 7, DAY 4, DATE :15/02/2018(THURSDAY)

Chapter: 8 Appeals and Revision.

↓
Appeal to High Court

↓
Appeal to Supreme Court

WEEK 7, DAY 5, DATE :16/02/2018(FRIDAY)

Appeals and Revision
- - - Continue - - -

WEEK 7, DAY 6, DATE :17/02/2018(SATURDAY)

Assignment and Revision
(Appeal and Revision of tax)

WEEK 8

ASSIGNMENT:

WEEK 8, DAY 1, DATE : 19/02/2018 (MONDAY)

Chapter: 9
Advance payment of tax

WEEK 8, DAY 2, DATE : 20/02/2018 (TUESDAY)

illustrations and Exercises of
Advance payment of tax.

WEEK 8, DAY 3, DATE : 21/02/2018 (WEDNESDAY)

Chapter: 10
Tax planning for Individuals.

WEEK 8, DAY 4, DATE : 22/02/2018 (THURSDAY)

e) Tax planning for Individuals.
--- continue ---

WEEK 8, DAY 5, DATE : 23/02/2018 (FRIDAY)

Chapter 11 Tax planning for New Business

WEEK 8, DAY 6, DATE : 24/02/2018 (SATURDAY)

numericals of Tax planning.

WEEK 9

ASSIGNMENT:

WEEK 9, DAY 1, DATE :26/02/2018(MONDAY)

Assignment of Chapter 9, 10, 11

WEEK 9, DAY 2, DATE :27/02/2018(TUESDAY)

class test of chapter 9, 10, 11

WEEK 9, DAY 3, DATE :28/02/2018(WEDNESDAY)

VACATION -II

WEEK 9, DAY 4, DATE :01/03/2018(THURSDAY)

VACATION -II

WEEK 9, DAY 5, DATE :02/03/2018(FRIDAY)

VACATION -II

WEEK 9, DAY 6, DATE :03/03/2018(SATURDAY)

VACATION -II

WEEK 10

ASSIGNMENT:

WEEK 10, DAY 1, DATE :05/03/2018(MONDAY)

Revision of chapter 1 to 11.
and
Refreshing the concepts.

WEEK 10, DAY 2, DATE :06/03/2018(TUESDAY)

class room quiz of chapter 1 to 11.

WEEK 10, DAY 3, DATE :07/03/2018(WEDNESDAY)

class-room quiz of chapter 1 to 11.

WEEK 10, DAY 4, DATE :08/03/2018(THURSDAY)

Chapter: 12
Assessment of Hindu Undivided family.
Introduction and provisions.

WEEK 10, DAY 5, DATE :09/03/2018(FRIDAY)

computation of taxable income of
Hindu Undivided family.

WEEK 10, DAY 6, DATE :10/03/2018(SATURDAY)

Examples and numericals.

WEEK 11

ASSIGNMENT:

WEEK 11, DAY 1, DATE :12/03/2018(MONDAY)

Exercises and numericals of HUF.
and solving doubts of students.

WEEK 11, DAY 2, DATE :13/03/2018(TUESDAY)

Class test of HUF.
(Theory)

WEEK 11, DAY 3, DATE : 14/03/2018 (WEDNESDAY)

Class test of HUF (numericals)

WEEK 11, DAY 4, DATE : 15/03/2018 (THURSDAY)

Distribution of class tests and
discussion of important topics.

WEEK 11, DAY 5, DATE : 16/03/2018 (FRIDAY)

Chapter no: 13
Assessment of firm - Introduction.

WEEK 11, DAY 6, DATE : 17/03/2018 (SATURDAY)

Types of firms

WEEK 12

ASSIGNMENT:

WEEK 12, DAY 1, DATE : 19/03/2018 (MONDAY)

Total Income of firm - Computation
and performance.

WEEK 12, DAY 2, DATE : 20/03/2018 (TUESDAY)

Illustrations on the topic.

WEEK 12, DAY 3, DATE : 21/03/2018 (WEDNESDAY)

Illustrations on computation of
total income of firm.

WEEK 12, DAY 4, DATE : 22/03/2018 (THURSDAY)

Exercises of Total Income of firm

WEEK 12, DAY 5, DATE : 23/03/2018 (FRIDAY)

Holiday on account of Shahidi diwas.

WEEK 12, DAY 6, DATE : 24/03/2018 (SATURDAY)

Exercises of Total Income of firm

WEEK 13

ASSIGNMENT:

WEEK 13, DAY 1, DATE : 26/03/2018 (MONDAY)

Revision and doubts of Total
Income of firm.

WEEK 13, DAY 2, DATE : 27/03/2018 (TUESDAY)

Revision and doubts of Total Income
of firm.

WEEK 13, DAY 3, DATE : 28/03/2018 (WEDNESDAY)

Revision of H.O.F (Exercises)

WEEK 13, DAY 4, DATE : 29/03/2018 (THURSDAY)

Holiday on account of Mahavir jayanti.

WEEK 13, DAY 5, DATE : 30/03/2018 (FRIDAY)

"class test of H.O.F & firm."

WEEK 13, DAY 6, DATE : 31/03/2018 (SATURDAY)

"Discussion of class test"

WEEK 14

ASSIGNMENT:

WEEK 14, DAY 1, DATE : 02/04/2018 (MONDAY)

Revision & Assignment chapter 1
(Computation of total income)

WEEK 14, DAY 2, DATE : 03/04/2018 (TUESDAY)

Revision & Assignment chapter 2
(Computation of Tax of individuals)

WEEK 14, DAY 3, DATE : 04/04/2018 (WEDNESDAY)

Revision of Chapter 3
(Deduction and collection of tax at source.)

WEEK 14, DAY 4, DATE :05/04/2018 (THURSDAY)

Revision of Chapter 4
(Income tax Authorities)

WEEK 14, DAY 5, DATE :06/04/2018 (FRIDAY)

Revision of Chapter 5
(Procedure of Assessment)

WEEK 14, DAY 6, DATE :07/04/2018 (SATURDAY)

Revision of Chapter 6
Penalties, Offence and Prosecutions

WEEK 15

ASSIGNMENT:

WEEK 15, DAY 1, DATE :09/04/2018 (MONDAY)

Revision of Chapter 7.
Rebate and Relief in Tax

WEEK 15, DAY 2, DATE :10/04/2018 (TUESDAY)

Revision of Chapter 8
Appeals and Revision

WEEK 15, DAY 3, DATE :11/04/2018(WEDNESDAY)

Revision of chapter 9
Advance payment of tax

WEEK 15, DAY 4, DATE :12/04/2018(THURSDAY)

Revision of chapter 10
Tax planning for individuals

WEEK 15, DAY 5, DATE :13/04/2018(FRIDAY)

Revision of chapter 11
Tax planning for New Business

WEEK 15, DAY 6, DATE :14/04/2018(SATURDAY)

Holiday on account of Vaisakhi & Dr B.R. Ambedkar's Jayanti.

WEEK 16

ASSIGNMENT:

WEEK 16, DAY 1, DATE :16/04/2018(MONDAY)

Revision of chapter 12
(Assessment of Hindu Undivided family)

WEEK 16, DAY 2, DATE :17/04/2018(TUESDAY)

Revision of chapter 13
(Assessment of firm)

WEEK 16, DAY 3, DATE :18/04/2018(WEDNESDAY)

Holiday on account of Maharshi Pasuram Jayanti

WEEK 16, DAY 4, DATE :19/04/2018(THURSDAY)

Examination Preparatory
Starts

WEEK 16, DAY 5, DATE :20/04/2018(FRIDAY)

do —

WEEK 16, DAY 6, DATE :21/04/2018(SATURDAY)

do —

WEEK 17

ASSIGNMENT:

WEEK 17, DAY 1, DATE :23/04/2018(MONDAY)

do —

WEEK 17, DAY 2, DATE :24/04/2018(TUESDAY)

do —

WEEK 17, DAY 3, DATE :25/04/2018(WEDNESDAY)

do —

WEEK 17, DAY 4, DATE :26/04/2018(THURSDAY)

WEEK 17, DAY 5, DATE :27/04/2018(FRIDAY)

WEEK 17, DAY 6, DATE :28/04/2018(SATURDAY)

WEEK 18

ASSIGNMENT:

WEEK 18, DAY 1, DATE :30/04/2018(MONDAY)

Examination (Expected) Start