

## LESSON PLAN

Class : M.Com (Final)

Semester : 3<sup>rd</sup> Sem

Paper : Corporate Tax

Session : 2020-21

Lectures	Topic
Lect. 1	Introduction, Meaning of company, Types of Co.
Lect. 2.	Residence of Company
" 3	Scope of Total Income on basis of Residence
" 4	Numericals of Residential Status
" 5	Theory of Income of H.P.
" 6	" " " " " "
" 7.	Numericals of Income from H.P.
" 8.	" " " " " "
" 9.	Deductions allowed for Income from Business
" 10.	" " " " " "
" 11.	" " " " " "
" 12.	" " " " " "
" 13.	Expenses expressly disallowed " "
" 14.	Profits chargeable to Tax
" 15	Rules for charging Depreciation
" 16	" " Investment Allowance
" 17.	" " " "
" 18.	Numericals of Income from Business
" 19	" " " " " "

Lectures	Topic
test 20	Numericals of Income from Business
" 21	" " " " "
" 22	" " " " "
" 23	Meaning & Types of Capital Gains
" 24	Transfers not regarded as transfers
" 25	" " " " "
" 26	Computation of Capital Gains
" 27	" " " " "
" 28	Numericals of Computation of Capital Gain
" 29	Cost of Acquisition
" 30	Cost of Improvement
" 31	Capital gain in different situations.
" 32	Capital Gains exempt from Tax
" 33	Numericals of Capital Gain
" 34	" " " " "
" 35	" " " " "
" 36	" " " " "
" 37	Incomes under the head 'Income from O-S'
" 38	Computation of Dividend on Shares
" 39	" " Interest on Debentures
" 40	" " " " "
" 41	Deductions under Head other Sources.
" 42	Numericals " " " "
" 43	" " " " "

Lectures	Topic
L-44	Set off of losses.
L-45	Numericals " " .
L-46	Deductions from G.T.T.
L-47	" regarding Donation (80-G)
L-48	Numerical of " "
L-49	Deductions in cases of Incomes (80IA)
L-50	" " " " " (80IAB, 80IAC)
L-51	" " " " " (80IB, 80IBA, 80IC)
L-52	" " " (80ID, 80IE, 80JIA)
L-53	" " " (80JIAA, 80LA)
L-54	Computation of Total Income of Company
L-55	Numericals " " " " " "
L-56	" " " " " "
L-57	" " " " " "
L-58	Computation of Tax on Companies
L-59	" " " " " "
L-60	" " " " " "
L-61	Minimum Alternative Tax (MAT)
L-62	Tax on Distributed income for Buy Back of Shares
L-63	Special provision for shipping comp.
L-64	" " " Tonnage "
L-65	Assessment of Insurance Companies
L-66	" of charitable institutions.
L-67	" " Non-Residents.

## Lectures

## Topic

L-69	Assessment of Non-Residents.
L-70	Advance Ruling
L-71	Assessment of Co-operative Society
L-72	" " " "
L-73	Assessment of Discontinued Business
L-74	Double taxation Relief
L-75	" " "
L-76	Numericals " "

The end