

# SARASWATI MAHILA MAHAVIDYALAYA, PALWAL

## LESSON PLAN

Class : B.Com. III

Semester : Vth

Paper : Income tax laws.

Session : 2020-21

| Lectures   | Topic  |
|------------|--|
|            | Unit I   |
| L1 to L10  | Income tax - Introduction, Important terms, Agricultural Income, Residence status and Incidence to tax liability, Exempted incomes                               |
|            | Unit II  |
| L11 to L40 | Income from salaries, Income from House property.  |
|            | Unit III   |
| L41 to L60 | Profits and Gains from Business & Profession; Depreciation, Capital Gains.   |
|            | Unit IV  |
| L61 to L75 | Income from other sources, clubbing of incomes and aggregation of incomes. Set off and carry forward of losses. Deductions to be made in computing total income. |
| L76 to L90 | Revision: Unit I, + Unit II, + Unit III + Unit IV.   |