

SARASWATI MAHILA MAHAVIDHYALAYA, PALWAL

LESSON-PLAN

Class: BBA 3rd YEAR
Subject: INCOME TAX

Semester: 6th
Session: 2021-22

Lecture Number	Topic
1-20	UNIT 1
	Basic concepts of income tax
	Residential status
	Tax incidence
	Income exempted from tax
1-15	UNIT 2
	Income from salaries
	Income from house property
	Income from profits and gains of business and profession.
1-20	UNIT 3
	Income from capital gains
	Income from other sources
	Set off and carry forward of losses
	Clubbing of income
	Deduction of tax at source
1-15	UNIT 4
	Deductions from gross total income
	Assessment of individuals

Signature: Priyanka Jain