

SARASWATI MAHILA MAHAVIDYALAYA, PALWAL.

LESSON PLAN

Class: B.Com III

Semester: V

Paper: Income Tax Laws.

Session 2021-2022.

Lectures	Topic
	Unit I
L1 to L10	Income tax - Introduction, Transfer out-taxes, 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