

# SARASWATI MAHILA MAHAVIDYALAYA, PALWAL

## LESSON PLAN

Class: B.Com. III - CA

Semester: Vth.

Paper: Income Tax laws.

Session 2021-2022

Lectures	Topic
	Unit I
L1 to L10	Income tax - Introduction, proper-out Juris 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 Gain.
	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