**Name of the Faculty : Ms. GARIMA SURI**

**Discipline :** MANAGEMENT

**Semester :** 6stsem

**Subject :** INCOME TAX

**Lesson Plan Duration :** 15 Weeks (From January 2020 to April 30)

**Work load (Lectures/Practical)**

**Per week (in hours) :** Lectures-03 Practicals-00

|  |  |  |  |  |
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| **WEEK** | **THEORY** | | **PRACTICAL** | |
| **LECTURE DAY** | **TOPIC (including assignment /test)** | **PRACTICAL DAY** | **TOPIC** |
| **1ST**  **2ND** | **1st** | Basic concepts of income tax, | **NO**  **PRACTICALS** | |
| **2nd** |
| **3rd** | residential status |
| **1st** | tax incidence,  income exempted from tax. |
| **2nd** |
| **3rd** |
| **3rd** | **1st** | Income from salaries and profession. |
| **2nd** |
| **3rd** | Income from salaries and profession. |
| **4th** | **1st** | income from house property |
| **2nd** | income from house property |
| **3rd** |
| **5th** | **1st** | , income from profits and gains of business |
| **2nd** |
| **3rd** | Income from capital gains, |
| **6th** | **1st** |
| **2nd** |
| **3rd** | income from other sources, |
| **7th** | **1st** | set off and carry forward of losses, |
| **2nd** |
| **3rd** | set off and carry forward of losses, |
| **8th**  **9th** | **1st** | clubbing of income, |
| **2nd** |
| **3rd** | clubbing of income  deduction of tax at source. |
| **1st** |
| **2nd** | deduction of tax at source. |
| **3rd** |
| **10th** | **1st** | Deductions from gross total income, |
| **2nd** |
| **3rd** | Deductions from gross total income,  Deductions from gross total income, |
| **11th**  **12th** | **1st** |
| **2nd** | assessment of individuals. |
| **3rd** |
| **1st** | assessment of individuals. |
| **2nd** |
| **3rd** |
| **13th** | **1st** | REVISION |
| **2nd** |
| **3rd** | REVISION |
| **14th** | **1st** | REVISION |
| **2nd** |
| **3rd** | REVISION |
| **15th** | **1st** | **PRE-UNIVERSITY**  **EXAMINATIONS** |
| **2nd** |
| **3rd** |