

## Lesson Plan for B.Com VI Semester

**Name of the Assistant Professor: DR. USHA CHAHAL**

**Class: B.Com VI. Semester section C**

**Subject: Income Tax                      Even semester (January to April 2020)**

1	01jan-04 jan	w e e k 1	Ch. Preparationandfilingofreturnofincome:retumbyindividual,HUF,company,firm,charitabletrust,politicalparty,otherpersons.loss.compulsoryreturn,e-filingofreturnon-linefilingofTDSreturn,PAN
2	06 jan-11jan	W e e k 2	Ch. AssessmentProcedure:typesofreturns,quotingofaadhaarnumber,selfassessment,summmaryassessment,regularassessment,bestjudgmentassessment, reassessment,rectificationofmistakes
3	13jan-18jan	W e e k 3	Ch. Deductionandcollectionoftaxatsource:meaning,payments,rulesregardingsalaries,recognisedprovidentfund,interestonsecurities,dividends,taxcollectionatsource.
4	20jan-25jan	W e e k 4	Ch. Incometaxauthorities:appointmentandcontrol,powersofCBDT,powersofDirector-Generaletc.,powersofjointcommissioneretc.
5	27jan-1feb	W e e k 5	Ch. Deductions:uls80c,80ccc,80ccd,80cce,80D,80DD,DDB,E,EE,G,GG,GGA,GGB,GGC,80IA,80IB,80IC,JJA,JJAA,80P,80QQB,RRB,80U
6	03 feb-8feb	W e e k 6	Ch. Computationoftotalincomeofindividual,computationiftaxliabilityofindividual.....theorynpracticalproblems.Solutionofstudentsdoubts
7	10 feb-15feb	w e e k 7	Ch.Computationoftotalincomeofindividual,computationiftaxliabilityofindividual.....theorynpracticalproblems.Solutionofstudentsdoubts....incontinuation
8	17 feb-22feb	w e e k 8	Ch. AssessmentofHinduUndividedFamily:practicalandtheory
9	24feb-29feb	w e e k 9	CH.Advancepaymentoftax:computation,instalments,interest,
1 0	02march-07 march	W e e k 1 0	CH.Advancepaymentoftax:computation,instalments,interest,
1 1	08march-15march	W e e k 1 1	H O L I D A Y S
1 2	16march-21march	W e e k 1 2	CH.Appealsandrevision:appealtocommissioner,appealtoappellatetribunal,appealtohighcourt,tosupremecourt,revisionofappeals.