**Name of Assistant Professor: Jyoti**

**Class and Section:B.com final year...….VIth** Semester and Section-A

**Subject: Income Tax**

**Lesson Plan**: 18Weeks (from January 2018 to April 2018)

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| Week 1, **January 1 to January 7**  Chapter: Deductions to be made in computing Total Income |
| Assignments |
| Week 1, Day 1, January 1  Introduction |
| Week 1, Day 2, January 2  Deductions in respect of sections 80C to 80D |
| Week 1, Day 3, January 3  Deductions under section 80DD to 80GG |
| Week 1, Day 4, January 4  Deductions under section 80GGA to 80IE |
| Week 1, Day 5, January 5 **Holiday** |
| Week 1, Day 6, January 6  Deductions under section 80JJA to 80U |
| Week 2, **January 8 to January14**  Chapter : Computation of total income of indiviuals |
| Assignments |
| Week 2, Day 1, January 8  Test of deductions to be made in computing total income |
| Week 2, Day 2, January 9  Introduction of computation of total income of individuals |
| Week 2, Day 3, January 10  Chart showing computation of total income of an individual |
| Week 2, Day 4, January 11  Illustration 1to 7 |
| Week 2, Day 5, January 12  Illustration 8 to 14 |
| Week 2, Day 6, January 13  Illustration 15 to 26 and revision of numerical questions |
| Week 3, **January 15 to January 21**  Chapter Computation of Tax liability of individuals |
| Assignments |
| Week 3, Day 1, January 15  Introduction and Chart showing computation of Tax of individuals |
| Week 3, Day 2, January 16  Illustration 1to 10 |
| Week 3, Day 3, January 17  Illustration 11to 20 |
| Week 3, Day 4, January 18  Illustration 21 to 32 |
| Week 3, Day 5, January 19  Revision of Numerical question |
| Week 3, Day 6, January 20  Test of computation of tax liability of Individuals |
| Week 4, **January 22 to January 28**  Chapter : Rebate and Relief of tax ,Assessment of HUF |
| Assignments |
| Week 4, Day 1, January 22 **Holiday** |
| Week 4, Day 2, January 23  Rebate of Tax and relief of tax |
| Week 4, Day 3, January 24  Illustration and numerical questions |
| Week 4, Day 4, January 25  Introduction of Assessment of HUF |
| Week 4, Day 5, January 26 **Holiday** |
| Week 4, Day 6, January 27  Procedure of Assessment after partition of a HUF |
| Week 5, **January 29 to February4**  Chapter Assessment of HUF and Assessment of Firms |
| Assignments |
| Week 5, Day 1, January 29  Illustration 1to 13 |
| Week 5, Day2, January 30  Numerical questions |
| Week 5, Day 3, January 31 **Holiday** |
| Week 5, Day 4, February 1  Introduction of assessment of firms and Adjustment of profit and loss Account |
| Week 5, Day 5, February 2  Computation of income of a partner from the firm; Illustration 1 to 10 |
| Week 5, Day 6, February 3  Illustration 11 to 20 |
| **Week 6, February 5to February 11**  Chapter : Assessment of Firms AND Assessment of Association of Persons OR body of individuals |
| Assignments   * Deductions to be made in computing total income * Computing of total income of individuals |
| Week 6, Day 1, February 5  Illustration 21 to 27 and numerical questions |
| Week 6, Day 2, February 6  Assessment of AOP or BOI |
| Week 6, Day 3, February 7  Illustration and numerical questions |
| Week 6, Day 4, February 8  Revision of assessment of firms AND assessment of AOP or BOI |
| Week 6, Day 5, February 9  Test of Assessment of Firms AND assessment of AOP or BOI |
| Week 6, Day 6, February 10 **Holiday** |
| Week 7, **February 12 to February 18**  Chapter Income tax authorities , Preparation and filing of return of income |
| Assignments |
| Week 7, Day 1, February 12  Appointment and control, power of CBDT, power of director – general, chief commissioner and commissioner |
| Week 7, Day 2, February 13 **Holiday** |
| Week 7, Day 3, February 14  Power of Joint commissioner, Assistant director or DY. Director |
| Week 7, Day 4, February 15  Introduction of preparation and filing of return of income |
| Week 7, Day 5, February 16  Manners of furnishing the return of income , steps for E-filing of income tax return |
| Week 7, Day 6, February 17  Online filling of return of TDS And test |
| Week 8 **February 19 to February25**  Chapter: Assessment procedure , Deduction and Collection of Tax at source |
| Assignments |
| Week 8, Day 1, February 19  Filing of return, PAN , Interest for default in furnishing the Return |
| Week 8, Day 2, February 20   * Types of assessment |
| Week 8, Day 3, February 21   * Meaning of tax deduction at source |
| Week 8, Day 4, February 22   * Payment subject to deduction of tax at source |
| Week 8, Day 5, February 23   * Illustration 1 to 9 |
| Week 8, Day 6, February 24   * Tax collection at source |
| Week 9, **February26 to March4**  Chapter :Deduction and collection of tax at source |
| Assignments |
| Week 9, Day 1, February 26   * Numerical questions |
| Week 9, Day 2, February 27   * Revision of deduction and collection of tax at source |
| Week 9, Day 3, February 28 **Holiday** |
| Week 9, Day 4, March 1 **Holiday** |
| Week 9, Day 5, March 2 **Holiday** |
| Week 9, Day 6, March 3 **Holiday** |
| * Week 10, **March 5 to March11**   Chapter :Advance payment of tax |
| Assignments   * Assessment of AOP or BOI * Deduction and collection of tax at source |
| Week 10, Day 1, March 5   * Introduction: Advance payment of tax |
| Week 10, Day 2, March 6   * Computation of advance tax |
| Week 10, Day 3, March 7   * Illustration 1 to 4 |
| Week 10, Day 4, March 8   * Illustration 5 to 7 |
| Week 10, Day 5, March 9   * Numerical questions |
| Week 10, Day 6, March 10   * Revision of advance payment of tax |
| Week 11, **March 12 to March 18**  Chapter : Recovery and Refund of tax |
| Assignments |
| Week 11, Day 1, March 12   * Introduction |
| Week 11, Day 2, March 13   * Modes of recovery |
| Week 11, Day 3, March 14   * Refund of tax |
| Week 11, Day 4, March 15   * Illustrations |
| Week 11, Day 5, March 16   * Numerical questions |
| Week 11, Day 6, March 17   * Revision of recovery and refund of tax |
| Week 12, **March 19 to March25**  Chapter :Appeals and revision |
| Assignments |
| Week 12, Day 1, March 19   * Appeals to the commissioner |
| Week 12, Day 2, March 20   * Appeal to appellate tribunal |
| Week 12, Day 3, March 21   * Appeal to High court |
| Week 12, Day 4, March 22   * Revision by the principal commissioner or commissioner |
| Week 12, Day 5, March 23   * Revision of Appeals and revision |
| Week 12, Day 6, March 24   * Test of Appeals and revision |
| Week 13, **March26to April 1**  Chapter : Penalties |
| Assignments |
| Week 13, Day 1, March 26   * General principles of imposing penalty |
| Week 13, Day 2, March 27   * Items of penalties |
| Week 13, Day 3, March 28   * illustrations |
| Week 13, Day 4, March 29 **Holiday** |
| Week 13, Day 5, March 30   * Powers of principal commissioner or commissioner to waive penalty, etc. |
| Week 13, Day 6, March 31   * Penalty not to be imposed in certain cases |
| Week 14, **April 2 to April 8**  Chapter : Offences and prosecutions, Assessment of Companies |
| Assignments |
| Week 14, Day 1, April 2   * Section 275A to 280(1) |
| Week 14, Day 2, April 3   * Revision of offences and prosecution |
| Week 14, Day 3, April 4   * Test of offences and prosecution |
| Week 14, Day 4, April 5   * Introduction of Assessment of Companies |
| Week 14, Day 5, April 6   * Important points regarding assessment of compnies |
| Week 14, Day 6, April 7   * Computation of tax on companies |
| Week 15, **April 9 to April15**  Chapter : Assessment of companies |
| Assignments |
| Week15 , Day 1, April 9   * Special provisions for payment of tax by certain companies or minimum alternate tax |
| Week 15, Day 2, April 10   * Illustration 1 to 4 |
| Week 15, Day 3, April 11   * Illustration 5 to 8 |
| Week 15, Day 4, April 12   * Tax on distributed profits of domestic companies |
| Week 15, Day 5, April 13   * Illustration 9 to 12 |
| Week 15, Day 6, April 14 **Holiday** |
| Week 16, **April 16 to April22**  Chapter : Assessment of companies |
| Assignments |
| Week 16, Day 1, April 16   * Illustration 13 to 18 |
| Week 16, Day 2, April 17   * Numerical questions |
| Week 16, Day 3, April 18 **Holiday** |
| Week 16, Day 4, April 19   * Revision of illustrations |
| Week 16, Day 5, April 20   * Revision of numerical questions |
| Week 16, Day 6, April 21   * Test of assessment of companies |
| Week17 **April 23 to April29**  Chapter : Revision of syllabus |
| Assignments |
| Week17 , Day 1, April 23   * Revision of deduction to be made in computing total income |
| Week 17, Day 2, April 24   * Revision of assessment of HUF, assessment of firms, AOP or BOI |
| Week 17, Day 3, April 25   * Revision of assessment of companies |
| Week 17, Day 4, April 26   * Revision of Advance payment of tax |
| Week 17, Day 5, April 27   * Revision of penalties |
| Week 17, Day 6, April 28   * Revision |
| Week 18 **April 30 to May 6**  Chapter |
| Assignments |
| Week18 , Day 1, April 30 **Holiday** |