Government College for Women , Pali , Rewari Haryana123102

 Dr. Ritu Rani

Department Of Commerce

Class and Semester : B.com 3year (5semester)

Session : 2022-23

Subject : Income Tax Lesson Plan : 17 Weeks (August 22- December 14 , 2022)

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| Week 1 (22 Aug. To Aug.27)Income tax : Introduction and Important Defination |
| Week 2 (29 Aug. To Sept.30)Agriculture Income |
| Week 3 (05 Sept. To Sept. 10 )Residence and Tax Liability (Basis of Charge)Exemptions from Tax (Non-Taxable Income) |
| Week 4 (29 Sept.. To Sept.17)Income from Salaries |
| Week 5 (19 Sept. To Sept.24)Income from Salaries (Retirement) |
| Week 6 (26.Sept. To Oct.01)Income from House Property |
| Week 7 (03 Oct. To Oct.08)Profits and Gains of Business or Profession |
| Week 8 (10 Oct. To Oct.15)Determination of Income of Certain Business or Profession on a Presumptive Basis |

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| Week 9 (17 Oct. To Oct. 21)Depreciation and Investment Allowance |
| Week 10 (27 Oct. To Oct.29)Capital Gain |
| Week 11 (31 Oct.. To Nov. 05)Capital Gain |
| Week 12 (07 Nov.. To Nov.12)Income from Other Sources |
| Week 13 (14 Nov. To Nov.19)Income from other sources |
| Week 14 (21 Nov. To Nov.26)Clubbing of Incomes and Deemed Incomes (Aggregation of Incomes) |
| Week 15 (28 Nov. To Dec. 03 )Sett-OFF and Carry Forward of Losses |
| Week 16 (05 Dec. To Dec.10)Deductions to be made from Gross Total Income While Computing Total Income |
| Week 17 (12 Dec. To Dec.14)Revision |