



**Bharati College**  
**(University of Delhi)**  
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[www.bharaticollege.du.ac.in](http://www.bharaticollege.du.ac.in)

### Lesson Plan (CORE, Semester III, July to November 2022)

<b>Name of Teacher</b>	Dr. Monica Shokeen	<b>Department</b>	_Commerce_ _____
<b>Course</b>	B.com (Hons)	<b>Semester</b>	III
<b>Paper</b>	Income Tax Laws	<b>Academic Year</b>	2023-24

#### Learning Objectives

To provide basic knowledge and equip students with applications of principles and provisions in Income-tax Act, 1961

#### Learning Outcomes

On successful completion of this course, the student will be able to:

1. Understand Basic concepts of Income and Residential Status
2. Learn computation of Income under different heads
3. Learn to compute total income and calculate tax
4. Learn to compute Income of Individual and firms
5. Learn e-filing of Income Tax Returns using Excel.

#### Lesson Plan

Week No.	Theme/Curriculum	Any Additional Information
Week 1-2	Unit I: <ul style="list-style-type: none"><li>• Basic concepts: Income, assessee, assessment year, previous year, gross total income, marginal rate of tax</li></ul>	

	<ul style="list-style-type: none"> <li>Residential status, exempted income u/s 10</li> <li>Agricultural Income</li> </ul>	
Week 3-5  Week 6	Unit 2 <ul style="list-style-type: none"> <li>Computation of income under the head salary</li> <li>Computation if income under the head house property</li> <li>E-filing of Income Tax Returns</li> </ul>	Test Scheduled ( syllabus salary)
Week 7-9  Week 10  Week 11	Unit 3 <ul style="list-style-type: none"> <li>Computation of income under the head Capital Gain</li> <li>Computation if income under the head Other Sources</li> <li>Computation of income under the head PGBP</li> <li>E-filing of Income Tax Returns</li> </ul>	Test Scheduled ( syllabus capital gain)
Week 12-14	Unit 4 <ul style="list-style-type: none"> <li>Income of other persons included in assessee's total income</li> <li>Set-off and carry forward of lossess</li> <li>Deduction, Rebates and Reliefs</li> <li>E-filing of Income Tax Returns</li> </ul>	Assignment (E-filing of Return)
Week 14-15	Unit 5 <ul style="list-style-type: none"> <li>Computation of Total Income and Tax Liability</li> <li>E-filing of Income Tax Returns</li> </ul>	
<b>References</b> <ol style="list-style-type: none"> <li><b>Simplified Approach to Income Tax; Girish Ahuja and Ravi Gupta</b></li> <li><b>Students' Guide to Income Tax; Vinod K. Singhanian and Monica Singhanian</b></li> </ol>		
<b>AdditionalResources</b> <ol style="list-style-type: none"> <li></li> </ol>		
<b>OnlineResources (IfAny)</b>		
<b>Assignmentand Class TestSchedule forSemester</b>	Link the assignment and Test (optional)	

