

Vision College of Management Kanpur

Lecture Plan (ODD Sem 2022)

Name of Faculty: **KEERTI TIWARI**

Course/Year/Sem: **BBA/3rd Year/5th Sem**

Subject: **INCOME TAX (BBA N 503)**

Lecture No.	Unit No.	Topics	Date	Remark	Sign
1	UNIT-I	Introduction to Income tax law and its components			
2		Casual Income , Assessment year and previous year including illustrations			
3		Agricultural Income-Introduction and its examples			
4		Agricultural income in detail with practical questions.			
5		Definition of person, assessee ,etc and meaning of Gross total income & Total income			
6		Tax Evasion, Tax Avoidance, Tax Planning and Tax Management			
7	UNIT-II	Basis of Charge: Scope of total income as per Residential status and (Doubt session of Unit-I)			
8		Tax Liability for a Resident (basic and additional conditions)			
9		Tax Liability for a Non-Resident and also for a firm, HUF & Company , Class Oral Quiz			
10		Income Receipts, Deemed receipts, Accrual income, Deemed Accrual			
11		Exempted Income for All Assesseees			
12		Exempted Income for selected persons and special provisions			
13		Income exempt u/s 13			
14		Quick revision of Unit-I & II			
15		Heads of Income: Income from Salaries (Overview)			

16	UNIT – III	Pension taxability Computation			
17		Gratuity taxability Computation			
18		Allowances: General & Specific			
19		Perquisites: Fully & Partial taxable			
20		Employer's fund tax exemptions			
21		Practical ques of Salary head			
22		House Property :Introduction			
23		Computation of AV & GAV			
24		Computation of Intt.on loan under HP Head			
25		Miscellaneous practical ques of HP Head			
26	UNIT – IV	Profit and Gains from Business/Profession : Introduction			
27		Exclusion of Income under PGBP			
28		Deductions expressly allowed under PGBP			
29		Deductions expressly disallowed under PGBP			
30		Actual payment provision & Provisions relating to specified business			
31		Practical problems of PGBP			
32		Practical problems of PGBP			
33		Revision of Salary & House property			
34		Capital Gains: Introduction & Meaning of Capital Asset			
35		Short term Capital Gains			
36		Long term Capital Gains(Indexation)			
37		Deductions u/s 54 CGDS			
38		Practical ques of Capital gains			
39	Income from other sources				
40	UNIT – V	Aggregation of Income			
41		Set off and Carry forward of losses			
42		Deduction from gross total income			
43		Deduction u/s 80C in detail			
44		Clubbing of Income			
45		Miscellaneous Practical ques			
		COMPLETE REVISION			

