

Lesson Plan (jan 2018 to april 2018)

Name of the Assistant/ Associate Professor: Ms Kusum Lata

Class and Section: [B.Com](#) 6th semester

Subject: Income Tax-2

Paper code:BC-603

Week	Date	Topics
1	1-Jan-18	Deductions: related to payment 80C(LIC,contribution in PF)
	2-Jan-18	80CCC,80CCD,80CCE,80D
	3-Jan-18	80D(related to disabled person),80DDB,80E
	4-Jan-18	80G,80GG,80GGA,80GGB,80GGC
	5-Jan-18	Deductions related to income: 80IA
	6-Jan-18	80IAB,80IB
	7-Jan-18	Sunday
2	8-Jan-18	80IC,80ID
	9-Jan-18	80IE,80JJA,80JJAA,80LA,80P
	10-Jan-18	80QQB,80RRB,80U
	11-Jan-18	Revision
	12-Jan-18	Computation of total income and tax liability of individuals: meaning of individual,method of calculation of total income
	13-Jan-18	Calculation of income of an individual by membership of HUF,AOP Firm or Company,and calculation of tax liability
	14-Jan-18	Sunday
3	15-Jan-18	Computation of total income and tax liability questions of an individual
	16-Jan-18	Computation of total income and tax liability questions of an individual
	17-Jan-18	Computation of total income and tax liability questions of an individual
	18-Jan-18	Computation of total income and tax liability questions of an individual
	19-Jan-18	Computation of total income and tax liability questions of an individual
	20-Jan-18	Computation of total income and tax liability questions of an individual
	21-Jan-18	Sunday
	22-Jan-18	Vasant Panchami
4	23-Jan-18	Computation of total income and tax liability questions of an individual
	24-Jan-18	Sir Chhotu Ram Jayanti
	25-Jan-18	Computation of total income and tax liability of HUF: meaning,residence status of

		HUF,minimum taxable limit
	26-Jan-18	Republic Day
	27-Jan-18	Computation of total income and tax liability of HUF practical questions
	28-Jan-18	Sunday
5	29-Jan-18	Computation of total income and tax liability of HUF practical questions
	30-Jan-18	Computation of total income and tax liability of HUF practical questions
	31-Jan-18	Computation of total income and tax liability of HUF practical questions

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1	1-Feb-18	Computation of total income and tax liability of HUF practical questions
	2-Feb-18	Computation of total income and tax liability of HUF practical questions
	3-Feb-18	Revision
	4-Feb-18	Sunday
2	5-Feb-18	Computation of total income and tax liability of a firm and company:meaning of partner,partnership,firm and company
	6-Feb-18	Computation of total income of firm, appropriation of profit and loss account,
	7-Feb-18	Computation of Book profit,format of book profit
	8-Feb-18	Computation of total income and tax liability of firm and company practical ques.
	9-Feb-18	Computation of total income and tax liability of firm and company practical ques.
	10-Feb-18	Maharshi Dayanand Saraswati Jayanti
	11-Feb-18	Sunday
3	12-Feb-18	Computation of total income and tax liability of firm and company practical ques.
	13-Feb-18	Maha Shivratri
	14-Feb-18	Computation of total income and tax liability of firm and company practical ques.
	15-Feb-18	Test
	16-Feb-18	Income tax Authorities And Their Powers: meaning,powers of central board of

		direct taxes
	17-Feb-18	Meaning of Director General, Chief Commissioner, Commissioner
	18-Feb-18	Sunday
4	19-Feb-18	Joint commissioner, Deputy Commissioner, Assessing Officer
	20-Feb-18	Procedure of Assessment: return of income
	21-Feb-18	Scheme for filling of returns by employees and tax return preparers
	22-Feb-18	Types of assessment: self assessment, regular assessment
	23-Feb-18	Best judgment assessment, Re-assessment
	24-Feb-18	Rectification of mistakes
	25-Feb-18	Sunday
5	26-Feb-18	Deduction of tax at source: meaning, payment subject to deduction of tax at source
	27-Feb-18	Computation of Estimated salary through Salary Head
	28-Feb-18	Provision for winning from lottery, interest on securities, payment of tax regarding deduction of tax at source

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Week	Date	Topics
1	1-Mar-18	Guru Ravidas Birthday
	2-Mar-18	Holi
	3-Mar-18	Deduction of tax at source practical questions
	4-Mar-18	Sunday
2	5-Mar-18	Deduction of tax at source practical questions
	6-Mar-18	Deduction of tax at source practical questions
	7-Mar-18	Advance payment of tax: computation of advance tax
	8-Mar-18	Provisions related to advance payment of tax
	9-Mar-18	Liability to pay advance tax arise
	10-Mar-18	Practical questions
	11-Mar-18	Sunday
3	12-Mar-18	Recovery and refund of tax: meaning of recovery of tax, time period of tax recovery
	13-Mar-18	Modes of recovery
	14-Mar-18	Meaning of Refund of tax, procedure for claiming a refund, interest on refund, interest on excess refund
	15-Mar-18	Test
	16-Mar-18	Appeals and revision: meaning of appeals, appeal to commissioner appeals

	17-Mar-18	Procedure of appeals
	18-Mar-18	Sunday
4	19-Mar-18	Appealable orders
	20-Mar-18	Appeal to national tax tribunal
	21-Mar-18	Appeal to NTT, powers of NTT
	22-Mar-18	Revision by the commissioner
	23-Mar-18	Shaheedi Diwas of Bhagat Singh, Rajguru & Sukhdev
	24-Mar-18	Test
	25-Mar-18	Sunday/ Ram Navami
5	26-Mar-18	Penalties, offences and prosecutions: discretionary power to impose penalty
	27-Mar-18	Items of penalties
	28-Mar-18	Items of penalties
	29-Mar-18	Mahavir Jayanti
	30-Mar-18	Time limit for imposing penalties
	31-Mar-18	Prosecutions

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Week	Date	Topics
1	1-Apr-18	Sunday
	2-Apr-18	Prosecutions
	3-Apr-18	Prosecutions
	4-Apr-18	Prosecutions
	5-Apr-18	Summary of penalty and prosecutions
	6-Apr-18	Revision of deductions
	7-Apr-18	Revision of total income and taxliability of an individual
	8-Apr-18	Sunday
2	9-Apr-18	Revision of total income and taxliability of an individual
	10-Apr-18	Revision of total income and taxliability of an individual
	11-Apr-18	Revision of total income and taxliability of HUF
	12-Apr-18	Revision of total income and taxliability of HUF
	13-Apr-18	Revision of total income and taxliability of HUF

	14-Apr-18	Dr Ambedkar Jayanti / Vaisakhi
	15-Apr-18	Sunday
3	16-Apr-18	Revision of total income and taxliability of firms and company
	17-Apr-18	Revision of total income and taxliability of firms and company
	18-Apr-18	Parashurama Jayanti
	19-Apr-18	Revision of total income and taxliability of firms and company
	20-Apr-18	Assignment
	21-Apr-18	Revision of deduction of tax at source
	22-Apr-18	Sunday
4	23-Apr-18	Revision of deduction of tax at source
	24-Apr-18	Revision of recovery and refund of tax
	25-Apr-18	Revision of recovery and refund of tax
	26-Apr-18	Revisionof penalties and prosecutions
	27-Apr-18	Revisionof penalties and prosecutions
	28-Apr-18	Revisionof penalties and prosecutions