



Indraprastha College for Women

University of Delhi

Course Name:	B.Com(H)
Paper Title:	Income Tax Laws & Practice(LAB)
Unique Paper Code:	
Semester:	V
Faculty(s):	MS.SABA ABID
Year:	2024

Work Plan			
Period	Unit No.	Learning Objective	Topics to be Covered
1 st Aug -3 rd Aug	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To discuss selected provisions of the Income-tax Act, 1961 from the official website of Government of India;
5 th Aug-10 th Aug	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To discuss selected provisions of the Income-tax Act, 1961 from the official website of Government of India;
12 th Aug-17 th Aug	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To discuss selected provisions of the Income-tax Act, 1961 from the official website of Government of India;
19 th Aug-24 th Aug	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To learn about the amendments done in various provisions of the Income-tax Act, 1961;
26 th Aug-31 st Aug	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To learn about the amendments done in various provisions of the Income-tax Act, 1961;
2 nd Sep-7 th Sep	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To learn about the amendments done in various provisions of the Income-tax Act, 1961;

9 th Sep-14 th Sep	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To learn about various tax services available on the official website of Government of India.
16 th Sep-21 st Sep	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To learn about various tax services available on the official website of Government of India.
23 rd Sep-28 th Sep	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To learn about various tax services available on the official website of Government of India.
30 th Sep-5 th Oct	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
7 th Oct-12 th Oct	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
14 th Oct-19 th Oct	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
21 st Oct-26 th Oct	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
28 th Oct-2 nd Nov			MID SEMESTER BREAK
4 th Nov-9 th Nov	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
11 th Nov-16 th Nov	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
18 th Nov-23 rd Nov	1	The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.
25 th Nov-27 th Nov		The course aims to impart knowledge of law pertaining to levy of income tax in India.	To explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

28 th Nov	DISBERSAL OF CLASSES		

Unit	TOPICS
I	Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya's Taxation Policy.
II	Income from Salaries; Income from House Property.
III	Profits and gains of business or profession; Capital gains.
IV	Income from other sources; Income of other persons included in assessee's total Income; Aggregation of income and set-off and carry forward of losses.
V	Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).
S. No.	Name of Authors/Books/Publishers
1.	Ahuja, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
2.	Bandopadhyaya (2019). Taxation I,II. Oxford University Press.

3.	Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
4.	Singhania, Vinod K. and Singhania, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.