

Odd Semester Lesson Plan

Teacher name: **Dr. VK Jain**

Subject: BC-504 INCOME TAX-I

October 2020

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year,

November 2020

Financial year, assessment year, gross total income, total income;

December 2020

Tax management: tax evasion, avoidance, and tax planning. Basis of charges:

January 2021

Scope of total income, residence and tax liability, income which does not form part of total income.
Heads of income: income from salary, house property

February 2021

Profit and gains from business and profession, capital gains and other sources. Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.