

Name: **Dr. Rajinder Singh Vohra**
 Class and Section: **B.com VI-Sem (section A & B)**
 Subject: **Income Tax**

Week	Date	Topic
1	1-Jan-19	Deduction u/s 80C to 80U-An introduction and rationale
	2-Jan-19	Deduction u/s 80 C to 80CCG
	3-Jan-19	Deduction u/s 80D to 80EE.
	4-Jan-19	Deduction u/s 80 G.
	5-Jan-19	Discussion u/s 80GG to 80IA
	6-Jan-19	Sunday
	2	7-Jan-19
8-Jan-19		Deduction u/s80IC to 80IE,
9-Jan-19		Deduction u/s 80JJA to 80U.
10-Jan-19		Revision of deductions u/s 80 C to 80U
11-Jan-19		Brief discussion about Heads of Income
12-Jan-19		Brief discussion about Heads of Income (Cont.)
13-Jan-19		Sunday
3	14-Jan-19	Assessment of Individual
	15-Jan-19	Rate of Tax for various categories of Individuals, Tax on Special Incomes, Inclusion of Agriculture Income for rate purposes.
	16-Jan-19	Determination of GTI and Tax computation of Individual
	17-Jan-19	Determination of GTI and Tax computation of Individual
	18-Jan-19	Determination of GTI and Tax computation of Individual
	19-Jan-19	Determination of GTI and Tax computation of Individual
	20-Jan-19	Sunday
4	21-Jan-19	Assessment of Individual with agriculture income
	22-Jan-19	Assessment of Individual with agriculture income (Cont)
	23-Jan-19	Assessment of Hindu Undivided Family (HUF)
	24-Jan-19	Rules of determining Income of HUF and Individual Members
	25-Jan-19	Sir Chhotu Ram Jayanti
	26-Jan-19	Republic Day
	27-Jan-19	Sunday
5	28-Jan-19	Determination of Income of HUF
	29-Jan-19	Determination of Income of HUF
	30-Jan-19	Determination of Income of HUF
	31-Jan-19	Determination of Income of HUF

Week	Date	Topic
1	1-Feb-19	Assessment of Firm, AOP/BOI.
	2-Feb-19	Detailed rules governing calculation of Income of Firm and its partners
	3-Feb-19	Sunday
2	4-Feb-19	Detailed rules governing calculation of Income of Firm and its partners (Cont.)
	5-Feb-19	Rates of Tax for Assessment of Firm's Income
	6-Feb-19	Computation of income and Tax of Firm
	7-Feb-19	Computation of income and Tax of Firm
	8-Feb-19	Computation of income and Tax of Firm
	9-Feb-19	Computation of income and Tax of Firm
	10-Feb-19	Vasant Panchami / Sunday
	3	11-Feb-19
12-Feb-19		Rules for computation of income of AOP/BOI
13-Feb-19		Computation of Income and tax of AOP/BOI
14-Feb-19		Computation of Income and tax of AOP/BOI
15-Feb-19		Assessment of Companies
16-Feb-19		Rates of Tax for Companies, Dividend Distribution Tax, etc.
17-Feb-19		Sunday
4	18-Feb-19	Computation of Companies Income under provisions of MAT u/s 115JB
	19-Feb-19	Guru Ravi Dass Birthday
	20-Feb-19	Computation of Companies Income under provisions of MAT u/s 115JB (Cont)
	21-Feb-19	Computation of company's GTI
	22-Feb-19	Class Test
	23-Feb-19	Computation of company's GTI
	24-Feb-19	Sunday
5	25-Feb-19	Computation of company's GTI
	26-Feb-19	Computation of company's GTI
	27-Feb-19	Various Authorities Envisage Under Income Tax Act
	28-Feb-19	Powers and functions of Central Board of Direct Taxes

Week	Date	Topic
1	1-Mar-19	Maha Shivratri
	2-Mar-19	Powers of Chief Commissioner Income Tax and Director General of Income Tax, powers of commissioner and director of Income Tax.
	3-Mar-19	Sunday
2	4-Mar-19	Powers and Functions of Assessing Officer, Powers of Commissioner Appeal
	5-Mar-19	Powers and Functions of Income Tax Authorities
	6-Mar-19	Assignment II Procedure of Assessment- An Introduction Detail Discussion about PAN and TAN
	7-Mar-19	Types of Return Procedure of Furnishing the Return
	8-Mar-19	Types of Assessment: Self Assessment u/s 140(A), Assessment on the basis of return u/s 143(1), Assessment on the basis of evidence u/s 143(3)
	9-Mar-19	Best Judgment Assessment u/s 144, Income Escaping Assessment u/s 147
	10-Mar-19	Sunday
	3	11-Mar-19
12-Mar-19		Deduction of Tax at Source (TDS) -A general Introduction , Incomes liable to TDS
13-Mar-19		Rules of TDS from Salary Income u/s 192
14-Mar-19		Deduction of Tax u/s 192A to 194E
15-Mar-19		Deduction of Tax u/s 194EE to 194J
16-Mar-19		Deduction of Tax u/s 194LA onwards
17-Mar-19		Sunday
4	18-Mar-19	University Holidays
	19-Mar-19	University Holidays
	20-Mar-19	University Holidays
	21-Mar-19	University Holidays
	22-Mar-19	University Holidays
	23-Mar-19	University Holidays
	24-Mar-19	Sunday
5	25-Mar-19	Misc Provisions regarding TDS; Such as cases where No TDS is done, Duties of person deducting TDS, Procedure of Processing TDS, etc.
	26-Mar-19	Class Test
	27-Mar-19	Defining Tax Collected at Source and its rules, Items liable to TCS
	28-Mar-19	Advance Payment of Tax: An Introduction, Conditions for advance payment of Tax, Computation of Advance tax by Assessee and by Assessing officer.
	29-Mar-19	Computation of Advance tax (Cont)
	30-Mar-19	Interest on Advance Payment of Tax
	31-Mar-19	Sunday

Week	Date	Topic
1	1-Apr-19	Calculation Advance payment of Tax and interest thereon by taking various examples
	2-Apr-19	Defining Recovery of Tax and various modes of recovery
	3-Apr-19	Defining Refund of tax, Conditions to be satisfied regarding refund claim,
	4-Apr-19	Interest on Refund.
	5-Apr-19	Introduction of Appeals and Revision
	6-Apr-19	Appeal to Commissioner Appeal
	7-Apr-19	Sunday
2	8-Apr-19	Appeal to Income Tax Appellate Tribunal
	9-Apr-19	Appeal to Income Tax Appellate Tribunal
	10-Apr-19	Appeal to High Court: Provisions and procedure
	11-Apr-19	Appeal to Supreme Court: Provisions and procedure Provisions of Revision u/s 263 and 264
	12-Apr-19	Defining Penalties and principles for imposing penalties
	13-Apr-19	Detailed discussion about Items of Penalties and quantum of punishment
	14-Apr-19	Vaisakhi / Ambedkar Jyanti / Sunday
3	15-Apr-19	Detailed discussion about Items of Penalties and quantum of punishment
	16-Apr-19	Detailed discussion about Items of Penalties and quantum of punishment
	17-Apr-19	Mahavir Jayanti
	18-Apr-19	Powers of commissioner appeal to waive penalty, Misc Provisions regarding Penalties.
	19-Apr-19	Defining Offences under Income Tax act
	20-Apr-19	Types of offences and quantum of punishment and imprisonment
	21-Apr-19	Sunday
4	22-Apr-19	Types of offences and quantum of punishment and imprisonment
	23-Apr-19	Types of offences and quantum of punishment and imprisonment
	24-Apr-19	Revision and Queries of Students
	25-Apr-19	Revision and Queries of Students
	26-Apr-19	Revision and Queries of Students
	27-Apr-19	Revision and Queries of Students
	28-Apr-19	Sunday
5	29-Apr-19	Revision and Queries of Students
	30-Apr-19	Revision and Queries of Students