

COURSE: B.Com (prog) CBCS, Semester III (sec B)

Paper BC 3.2: INCOME TAX LAW & PRACTICE

Lab : 2 lab Lectures

SUBJECT OBJECTIVES: compute tax liability of individuals and firms and understand the provisions of filing return of income.

LESSON PLAN (for the year OCTOBER 2021-NOVEMBER 2021)

(Unit-wise)

UNIT/ SESSION/ HOURS (TIME REQUIRED)	TOPICS FOR STUDENT PREPARATION (INPUT)	PROCEDURE (Tools)	LEARNING OUTCOME (OUTPUT)	ASSESSMENT
Unit V: Computation of total individuals and firms	Tax liability of individual and firm; Preparation of return of income; filing of returns: manually, online filing of returns of income & TDS; provision and procedures of compulsory on-line filing of returns for specified assesses.	*online Lecture with the help of google meet. *used animated videos and presentation for theoretical part *used e-filing of ITR software for practical part.	*Developing skill of using e filing of ITR -JSON UTILITY (Tax liability of individual and firm; Preparation of return of income; filing of returns: manually, online filing of returns of income & TDS; provision and procedures of compulsory on-line filing of returns for specified assesses). *	Evaluation through test