Government College for Women , Pali , Rewari Haryana123102

Dr. Ritu Rani

Department Of Commerce

Class and Semester : B.com 3year (5semester)

Session : 2025-26

Subject : Income Tax Lesson Plan : 18 Weeks (July 21 - December 01 , 2025)

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| Week 1 (21 July To July.26)  Income tax : Introduction and Important Defination |
| Week 2 (28 July. To Aug.02)  Agriculture Income |
| Week 3 (04 Aug.. To Aug. 09 )  Residence and Tax Liability (Basis of Charge)  Exemptions from Tax (Non-Taxable Income) |
| Week 4 (11 Aug.To Aug.16)  Income from Salaries |
| Week 5 (18 Aug. To Aug.23)  Income from Salaries (Retirement) |
| Week 6 (25 Aug. To Aug.30)  Income from House Property |
| Week 7 (01 Sept. To Sept. 06)  Profits and Gains of Business or Profession |
| Week 8 (08 Sept. To Sept. 13)  Determination of Income of Certain Business or Profession on a Presumptive Basis |

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| Week 9 (15Sept.. To Sept.. 20)  Depreciation and Investment Allowance |
| Week 10 (22 Sept.. To Sept..27)  Capital Gain |
| Week 11 (Sept.29. To Oct.. 04)  Capital Gain |
| Week 12 (06 Oct.. To Oct..11)  Income from Other Sources |
| Week 13 (13 Oct. To Oct18)  Income from other sources |
| Week 14 (27 Oct.. To Nov. 01)  Clubbing of Incomes and Deemed Incomes (Aggregation of Incomes) |
| Week 15 (03 Nov.. To Nov.. 08 )  Sett-OFF and Carry Forward of Losses |
| Week 16 (10 Nov. To Nov.15)  Deductions to be made from Gross Total Income While Computing Total Income |
| Week 17 (17 Nov. To Nov..22)  Revision |
| Week 18 (Nov.24 To Dec. 01)  Revision |