

Lesson Plan
Session: 2025-26

Faculty Name: Dr. Anshu
Subject:- Income Tax Law II
Class: B.Com 4th Semester

Week 1 1 st Jan- 3 rd Jan, 2026	Deductions from GTI while calculating Total Income
Week 2 5 th Jan- 10 th Jan, 2026	Deductions from GTI while calculating Total Income
Week 3 12 th Jan – 17 th Jan, 2026	Rebate and Relief of Tax
Week 4 19 th Jan- 24 th Jan, 2026	Computation of Total Income and Tax Liability of Individuals
Week 5 26 th Jan- 31 st Jan, 2026	Computation of Total Income and Tax Liability of HUF
Week 6 2 nd Feb- 7 th Feb, 2026	Computation of Total Income and Tax Liability of firms
Week 7 9 th Feb- 14 th Feb, 2026	Authorities in Income Tax Administration
Week 8 16 th Feb – 21 st Feb, 2026	Filing of Returns
Week 9 23 rd Feb- 28 th Feb, 2026	Online Filing of Return
1 st Mar- 8 th Mar, 2026	Holi Break
Week 10 9 th Mar – 14 th Mar, 2026	Deduction and Collection of Tax at Source
Week 11 16 th Mar- 21 st Mar, 2026	Advance Payment of Tax
Week 12 23 rd Mar- 28 th Mar, 2026	Recovery and Refund of Tax
Week 13 30 th Mar- 4 th April, 2026	Assessment Procedure
Week 14 6 th April – 11 th April, 2026	Defaults & Consequence
Week 15 13 th April-18 th April, 2026	Types of Assessments
Week 16 20 th April- 25 th April, 2026	Penalty, Offence & Prosecutions
Week 17 27 th April- 2 nd May, 2026	Appeals & Revisions
Week 18 4 th May- 9 th May, 2026	Tax Planning & Saving Techniques
Week 19 11 th May- 14 th May, 2026	Revision

Note: Class Tests, Group Discussions and Presentation with Assignment will be organized from time to time as per requirement.

