

Lesson Plan – B. Com 2nd Year (Sem. 3)

Subject: Income Tax-I, B23-302, Section A+B

Frequency: 3 days per week each Section

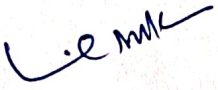
Term I (22 July 2025 – 18 Oct 2025)

Month & Dates	Topics (Unit-wise)
July (22–31)	Introduction: Income Tax – concepts, Assessee, Person, Previous year, Assessment year
August (1–31)	Unit I (continued): Gross Total Income, Total Income, Casual Income, VDA, PAN & Aadhaar, Maximum Marginal Rate, AMT, Agri. Income, Tax evasion/avoidance/planning/management
September (1–30)	Unit II: Residential status (Individuals, HUF, Company, Others); Tax incidence; Salary income – basic provisions
October (1–18)	Unit II (continued): Salary (allowances, perquisites, retirement benefits), House Property income, Exemptions

Vacations: 19 Oct – 26 Oct 2025

Term II (27 Oct 2025 – 24 Nov 2025)

Month & Dates	Topics (Unit-wise)
October (27–31 and Nov. 1–24)	Unit III: Profits & Gains of Business/Profession (including depreciation), Capital Gains Unit IV: Income from other sources, Clubbing, Set-off & carry forward, Exempted incomes


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