**Shyama Prasad Mukherji College**

**Teaching Plan for the semester August – December 2022**

**Course and Year: B Com (Hons.), II Year (A and B)**

**Semester: III**

**Taught individually or shared: Individually**

**Paper: Income Tax Law and Practice**

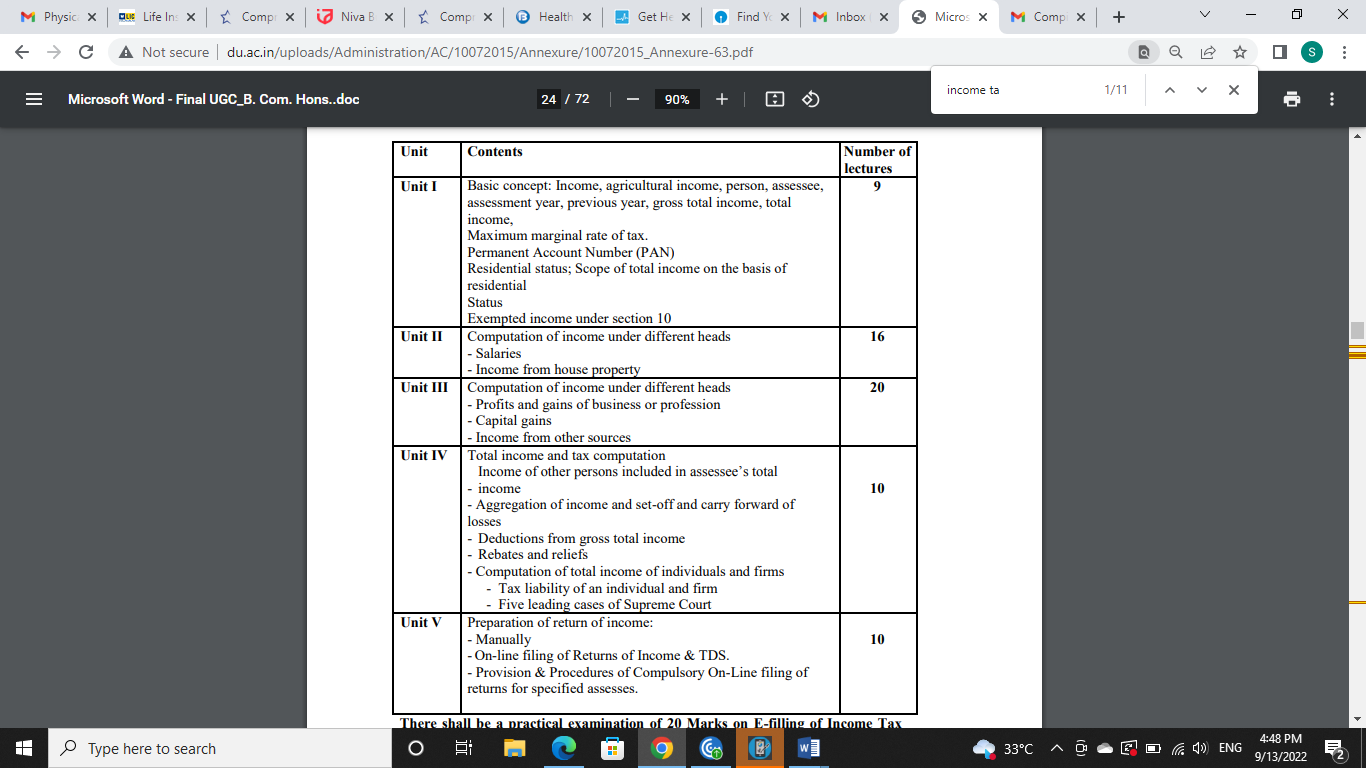
**Faculty: Dr. Shivani Bansal**

**No. of Classes (per week): 5 + 1 Practical class + Tutorials**

**Objectives:**

1. To provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act, 1961.
2. To be able to understand the nuances of the act in light of new amendments.
3. To be able to file returns for self and/ or assist other assesses.
4. To get familiarity with the e-filing utility for usage in real life .

**Teaching Plan**



**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. Students’ Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

3. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi. Journals

**Journals and Additional Readings:**

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter. Current Tax Reporter, Jodhpur. Software

4. Finance Act, 2019

5. CBDT Circulars and Notifications

**Methodology:** Lectures with discussion and solution for illustartions and unsolved questions, with hands on solution for few real cases.

***For E-filing of returns:*** The income tax utility as specified by government on www.incometax .gov.in is used for teaching e-filing of returns.

**ASSESSMENT**

Tentative date of assessments/ assignments (time frame): Last week of September for test and last week of October for home assignments.

Home Assignment(s)

Class Test(s)

**Criteria of Assessment:** As prescribed by University**.**