

Income Tax Act, 2025 replaced Income Tax Act, 1961 with effect from 01-04-2026

BC - DSC 5.1 Income Tax law & Practice

BCH - DSC 5.1 Income Tax law & Practice

Unit-1 Exempted incomes under section 11 (**New Act-Special provisions for registered Non-profit organisation under Sections 332 to 355**)

Unit-5 On-line filing of Returns of Income & TDS

Practical Exercises Explore and attempt on-line filing Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

BC- GE-6.5 e-Filing of Returns

BCH GE-6.4 e-Filing of Returns

Unit-2 Provisions of maintenance of books of account [Sec. 62]; **Old Section 44AA**

Provisions of tax audit [Sec. 63] **Old Section 44AB**

Special provision for computing profit and gains of Business or Profession on presumptive basis in case of certain residents [Sec. 58].
Old Sections 44AD, 44ADA, 44AE

Unit-3 Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR- 5 and ITR-U.

Unit-4 Exemption from TDS: Form 128 (**Old Form 13**), 121 (**Old Forms 15G & 15H**) Form 130 (**Old Form 16**), AIS.

Unit-5 Practical workshop on e-filing of TDS returns : Form 138 (**Old Form 24Q**) and 140 (**Old Form 26Q**)

GE-7 Basic Personal Taxation

Unit-2 Deductions from Annual Value (Sec 22). **Old Section 24**

GE-4.2 Personal Financial Planning

Unit-3 Special provision u/s 202 vis-à-vis General provisions of the Income-Tax Act 2025 **Old Section 115BAC**

BCH: DSE- 7.9 Personal Tax Planning and Tax Management

Practical Exercises Compute tax liability of an individual and HUF under the Income-tax Act, 2025 and under section 202 (**Old Section 115BAC**) determine which is more beneficial in each case.

Practical Exercises Fill up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 130 (**Old Form 16**), 131 (**Old Form 16A**) and 168 (**Old Form 26AS**)