

Mehr Chand Mahajan DAV College for Women, Chandigarh

Post Graduate Department of Commerce

E-Content (B.COM 5th Semester)

Subject – Income Tax laws

Name of the Teacher: Ms Nidhi Sharma

Unit- I

Chapter: Residential Status and Tax liability (Basis of Charge)

Links to the E-Lectures to be followed in the sequence:

1) Meaning of Residential Status

<https://drive.google.com/file/d/1tN8jYS1wPQA-mZo4Y9JkGcMKbjVd7C4W/view?usp=drivesdk>

2) Residential Status of an Individual

https://drive.google.com/file/d/13HlifCftSW_NU2XvsktpCo8sZVoY7oPI/view?usp=drivesdk

3) Residential Status of Hindu Undivided Family

<https://drive.google.com/file/d/1pT4fy7NqqEAz1sZpxPlwTg8F-V6yd5wQ/view?usp=drivesdk>

4) Residential Status of Firm, Association of Person/Body of individual and Every other person

https://drive.google.com/file/d/1-4YB_dILhVly6DUxS6K8aOfQQL83dDIZ/view?usp=drivesdk

5) Residential Status of Company

<https://drive.google.com/file/d/13ACgRRcudeM2OvYb1WjFNi4sl4pbpYvk/view?usp=drivesdk>

6) Incidence of Tax (Scope of Total Income)

<https://drive.google.com/file/d/1gLwkPmFlakmtK55xnxLMZ1z1TRT2glCC/view?usp=drivesdk>

7) Types of Income: Indian Income and Foreign Income

https://drive.google.com/file/d/12o2RMBp6tXct4w8NCLsM9Mh1m4ljZI36/view?usp=drive_sdk

Suggested Readings

1. Students Guide to income tax- Vinod K. Singhanian & Monica Singhanian (Taxmann Publication, New Delhi)

2. Income Tax Law and Accounts- H.C.Mehrotra & S.P.Goyal (Sahitya Bhawan Publication, Agra)