

60 hours Live Income Tax Course
16th March 2026 to 2nd May 2026 (Monday To Friday) No Class on Saturday and Sunday
Timings - 08:00 PM To 10:00 PM

Session	Dates	Topic	Time [in hours]	Faculty	Detailed Coverage	
Session 1	Monday, 16 March, 2026	Income Tax Basics	2	CA Smitha Vasudevan	<ul style="list-style-type: none"> Brief History Concept & difference in Direct Tax Vs Indirect Tax Source of Income Rate of Income Tax type of assesses An overview of old act vs new act Charge of Income Tax Scope of Total Income Residential Status in India Income deemed to be received and dividend deemed to be income in a tax year Income on receipt of capital asset or stock in trade by specified person from specified entity 	
Session 2	Tuesday, 17 March, 2026	Basics of Charge	2		<ul style="list-style-type: none"> Income deemed to accrue or arise in India Apportionment of income between spouses governed by Portuguese Civil Code Practical case study for determining residential status of different types of assesses 	
Session 3	Wednesday, 18 March, 2026	Income from salary	2		CA Rohan Sogani	<ul style="list-style-type: none"> Definition of salary Basis of Charge Perquisites under Salary Treatment of Pension & Gratuity VRS
Session 4	Thursday, 19 March, 2026		2			<ul style="list-style-type: none"> Deduction from Salary Standard deduction from salary Professional Tax Calculation of Net Taxable Income from Salary Relief when salary is paid in arrears or in advance Practical Case Studies
Session 5	Friday, 20 March, 2026	Income from House Property	2		CA Smitha Vasudevan	<ul style="list-style-type: none"> Basic of Computing Income from Let Out House Property Concept of Gross Annual Value Deductions from Income of House Property Interest on Pre-Construction Period and Post Construction Period Computation of Taxable Income from Self Occupied Property Computation of Annual Value of 1 Self Occupied Property Property owned by co-owners Provision of Unrealized Rent if realized subsequently Practical Case Studies
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Session 6	Monday, 30 March, 2026	Tax Deducted at Sources & Tax Collection at Sources (TDS & TCS) along with overview of TDS return	2	CA Rohan Sogani	<ul style="list-style-type: none"> Detailed discussion of TDS and TCS under Income Tax Act including advance payment of tax Practical case study 	
Session 7	Tuesday, 31 March, 2026		2		<ul style="list-style-type: none"> Chargeability Meaning of Capital Assets Types of Capital Assets Definition of Transfer Long term Vs Short Term Capital Gain Concept of Indexation Expenditure on Transfer – Cost of Acquisition / Improvement Computation of Capital Gain when insurance claim received Exemption under Capital Gain 	

Session 8	Wednesday, 1 April, 2026	Income from Capital Gain	2	CA Smitha Vasudevan	<ul style="list-style-type: none"> • Withdrawal of exemption in certain cases • From transfer of residential house property • Transfer of land used for agriculture purpose • Investment on certain bonds • Transfer of Capita Assets other then house property • Capital gain not to be charges in investment in units of specified fund • Capital gains on distribution of assets by companies in liquidation • Capital gains on purchase by company of its own shares or other specified securities. • Special provision for computation of capital gains in case of Market Linked Debenture
Session 9	Thursday, 2 April, 2026		2		<ul style="list-style-type: none"> • Special provision for computation of capital gains in case of Market Linked Debenture
Session 10	Friday, 3 April, 2026	Income from Other Sources	2		<ul style="list-style-type: none"> • Capital gains not to be charged on investment in certain bonds • Chargeability • Dividend • Winning from lottery/ horse races etc. • Interest on Securities • Money / Property received without / inadequate consideration • Valuation of the purpose of chargeability • Receipt of Shares by a firm / closely held company • Interest on KVP/ NSC/ IVP
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Session 11	Monday, 6 April, 2026	Clubbing of Income	2	CA Smitha Vasudevan	<ul style="list-style-type: none"> • Transfer of Income without Transfer of Assets • Revocable Transfer of Assets • Income of individual to include Remuneration of Spouse • Income from Assets transferred to Spouse/ Sons Wife • Liability of person in respect of income included in income of another person. • Income of Minor Child
Session 12	Tuesday, 7 April, 2026	Set off of Income	2	CA Smitha Vasudevan	<ul style="list-style-type: none"> • Set of losses under same head of income • Set of losses between inter head of Income • Carry forward of losses • Carry forward and set off of losses not permissible in certain cases • Provision of Carry forward and set off of business losses and depreciation
Session 13	Wednesday, 8 April, 2026	Deductions and Exempt Income	2	CA Umang Shah	<ul style="list-style-type: none"> 1. 80C Deductions: LIC, PF, PPF etc. 2. 80CCC and 80CCE: Pension Plan 3. Section 80CCD: [Deduction in respect of contribution to pension scheme 80CCH : Deduction in respect of contribution to Agnipath Scheme 80D : Deduction in respect of health insurance premium 10. Section 80DD: Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability Section 80DDDB : Deductin on respect of certain medical expenses 8. Section 80E: Interest on Education Loan 9. Section 80EE : Interest on Home Loan [residential house property] 9. Section 80EEA : Interest on Home Loan [certain house property] Section 80G: Deduction in respect of donations to certain funds, charitable institutions, etc.
Session 14	Thursday, 9 April, 2026				<ul style="list-style-type: none"> Section 80GG: Deduction where House rent is paid and HRA not received Section 80GGA: Deduction in respect of certain donations for Scientific Research Section 80GGC: Deduction in respect of contributions given by any person to Section 80TTA: Deduction in respect of interest on deposits in Savings Account Section 80TTB : Deduction in respect of interest from deposits held by Senior Section 80U : Deduction in respect of a person with disability Section 80QQB : Deduction in respect of royalty income etc. of authors of certain books other than text book Section 80RRB : Deduction in respect of royalty on patents Section 80 - IA : Deductions in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.

Session 15	Friday, 10 April, 2026		2		Section 80 - 1AB: Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone
					Section 80 - IAC: Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone
					Section 80 - IB : Deduction in respect of profits and gains from certain industrial undertakings
					Section 80 - IBA : Deduction in respect of profits and gains from certain industrial undertakings
					Section 10AA: Special provisions in respect of newly established Units in Special Economic Zones.
					80M : Deduction in respect of certain inter-corporate dividends.
					Section 80P : Deduction in respect of income of certain co-operative societies
• Incomes not included in Total income					
• Incomes not included in total income of political parties and electoral trusts					
					Practical case study
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Session 16	Monday, 13 April, 2026	Computation of total income	2	CA Umang Shah	Practical Case Study for Computation of total Income including MAT [Minimum alternate tax]
Session 17	Tuesday, 14 April, 2026	SPECIAL PROVISIONS RELATING TO AVOIDANCE OF TAX	2	CA Sachin Sinha	Computation of income from international transaction and Specified domestic Transaction having regard to arm's length price Meaning of associated enterprise Meaning of international transaction. Meaning of specified domestic transaction Determination of arm's length price Reference to Transfer Pricing Officer Advance pricing agreement. Practical Case Study
Session 18	Wednesday, 15 April, 2026	Disclosure of Foreign Assets	2	CA Sachin Sinha	What is a foreign asset for the purpose of Income Tax? Disclosure of Foreign Assets Budget 2026 update Consequences of not declaring Foreign Asset in the return
Session 19	Thursday, 16 April, 2026	Aggregation of Income	2	CA Ankit Somani	• Unexplained credits • Unexplained investment • Unexplained asset • Unexplained expenditure • Amount borrowed or repaid through negotiable instrument, hundi, etc
Session 20	Friday, 17 April, 2026	Assessment	2		Self Assessment –u/s 140 A
					Summary assessment
					Scrutiny assessment
					Best Judgment Assessment
					Faceless Assessment
					Method of accounting
					Re-assessment or Income escaping assessment
					Rectification of mistake
					Modification and revision of notice in certain cases.
					Assessment in case of search
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Session 21	Monday, 20 April, 2026	Appeals and Revisions	2	CA Ankit Somani	Appeals to Joint Commissioner (Appeals) and Commissioner (Appeals) Appeals to Appellate Tribunal Appeals to High Court Appeals to Supreme Court Revision of orders prejudicial to the revenue Revision of other orders
Session 22	Tuesday, 21 April, 2026	Other Topics	2	CA Ankit Somani	• Penalties under Income Tax Act • Offences Prosecutions under IT Act • Provision related to search & Seizure under Income Tax • Brief discussion on ICDS (Income Computation & Disclosure Standard) • Provision of Income Tax Audit

Session 23	Wednesday, 22 April, 2026	Double Taxation Relief	2	CA Rohan Sogani	<ul style="list-style-type: none"> • Other Misc. Topics <p>Agreement with foreign countries or specified territories and adoption by Central Government of Agreement between Specified associations for double taxation relief, Countries with which no agreement exists</p>
Session 24	Thursday, 23 April, 2026	Returns	2	CA Ankit Somani	<p>Type of Income Tax Returns</p> <ul style="list-style-type: none"> • ITR 1- Individual having Income from Salaries, one house property, other sources (Interest etc.) and having total income upto Rs. 50 lakh • ITR 2- Individual and HUFs not carrying out business or profession under any proprietorship • ITR 3- Individual and HUFs having income from a proprietary business or profession. • ITR 4- presumptive income from Business & Profession • ITR 5 - For person other than, Individual, HUF, Company. • ITR 6 - For Companies other than companies claiming exemption under section 11 • ITR 7 • Filing of Income Tax Return with examples • Online / Offline • Due Date of filing of Return • Revised Return • Defective Return • Belated Return
Session 25	Friday, 24 April, 2026	Overview of the amendments introduced in Budget 2026 for Income Tax Act, 1961	2	CA Ankit Somani	Overview of the amendments introduced in Budget 2026 for Income Tax Act, 1961
Session 26	Tuesday, 28 April, 2026	Income from Business / Profession	2	Pankaj Saraogi	<ul style="list-style-type: none"> • Chargeability • Allowance Expenses • Expenses or payments not deductible in certain circumstances • Amounts not deductible in certain circumstances • Concept and deduction of Depreciation • Rate of Depreciation • Additional Depreciation
Session 27	Wednesday, 29 April, 2026	Income from Business / Profession	2	Pankaj Saraogi	<ul style="list-style-type: none"> • Amortization of Expenses in case of Amalgamation / Merger etc. • Bad Debts and its treatment • General conditions for allowable deductions • Payment to specified person • Provision related to Gratuity/ other statutory liability • Deduction allowed on payment basis only • Balancing charge • Certain sums deemed as profits and gains of business and profession • Maintenance of Books of Accounts • Capitalising impact of Foreign asset fluctuation • Taxation of Foreign asset fluctuation • Expenditure on scientific research • Capital Expenditure of specified business • Tax Audit • Full value of consideration for transfer of assets other than capital assets in certain cases
Session 28	Thursday, 30 April, 2026		2		<ul style="list-style-type: none"> • Insurance Business • Computation of royalty and fee for technical services in hands of non-residents • Deduction of head office expenditure in case of non-residents • Special provision for computation of income on presumptive basis in respect of certain business activities of certain non-residents
Session 29	Friday, 1 May, 2026		2		<ul style="list-style-type: none"> • Practical case study
Session 30	Saturday, 2 May, 2026		2		
Exam - 1st Attempt (Can Appear on any one chance out of 2 dates) and 2nd Attempt (One Chance)					
Exam	Sunday, 24 May, 2026	Time 10 AM to 12 Noon	2 Hours		Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
	Sunday, 31 May, 2026	Time 10 AM to 12 Noon	2 Hours		Test - First Attempt - 2nd chance (This exam is on next Sunday after 1st chance first Attempt)
	Sunday, 7 June, 2026	Time 10 AM to 12 Noon	1.5 Hours		Test - Second Attempt - Only 1 chance

	Saturday, 5 September, 2026	Certificate		Courier of MSME Certificate	
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