

## SYLLABUS

### Module 1: Income Tax - Introduction

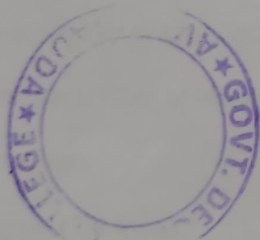
Income tax- meaning – direct taxes and indirect taxes – important terms – previous year vs assessment year – residential status.

### Module 2: Income from Salary

Five heads of income - income from salary – salary- allowances – perquisites – profits in lieu of salary – deductions u/s 16 - deductions u/s 80 - calculation of salary income (including illustrations).

### Module 3: Filing of Income Tax Returns

Tax avoidance and tax evasion - ITR Forms – types – due dates – penalties and prosecutions.



A handwritten signature in green ink, consisting of a stylized 'D' followed by a horizontal line and a wavy flourish.

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