

**Google Drive Links for recorded offline lectures of taxation law by  
Dr. Nitesh Saraswat Sir for topic 4 and 5:**

1	<a href="#">BD Bharucha v/s CIT</a>
2	<a href="#">CIT vs Mysore Sugar Co. Ltd..mp3</a>
3	<a href="#">Empire Jute Company vs CIT</a>
4	<a href="#">LB Sugar factory &amp; oil mills Its vs CIT</a>
5	<a href="#">Capital Gains theory part 1</a>
6	<a href="#">capital gain theory part 2</a>
7	<a href="#">CIT vs Jalan Trading (brief) AND CIT vs General Trading Co.</a>
8	<a href="#">CAPITAL GAINS THOERY IN TABULAR FORM(OOPEN IN GOOGLE CHROME)</a>
9	<a href="#">N Bagavathy Ammal vs CIT</a>
10	<a href="#">Income from Other Sources Theory</a>
11	<a href="#">CIT vs Rajendra Kumar Moody</a>
12	<a href="#">Clubbing of Income Theory part Sec 60-65</a>

**Google Drive Links for recorded online lectures (on Google Meet) of taxation law by  
Dr. Nitesh Saraswat Sir from 1<sup>st</sup> May 2020 to 27th May 2020 :**

13	<a href="#">Topic 6 (assessment) Theory [This topic was retained as part of syllabus for 2020 exams]</a>
14	<a href="#">Topic 6 --Assessment theory Part2</a>
15	<a href="#">Topic 6- Assessment theory Part3</a>
16	<a href="#">Topic6- Assessment theory Part4</a>
17	<a href="#">State of Kerala v. C. Velkuty</a>
18	<a href="#">State of Kerala v. C. Velukuty continued</a>
19	<a href="#">State of Kerala v. C. Velukuty continued and Commissioner of Income-Tax v. Burlop Dealers Ltd. and Gemini Leather Stores v ITO</a>
20	<a href="#">Income-Tax Officer v. Lakhmani Mewal Das and Srikrishna (P) Ltd. v. I.T.O.</a>

21	<a href="#">Srikrishna (P) Ltd. v. I.T.O. continued</a>
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**REVISION CLASSES RECORDINGS :**

22	<a href="#">Theory of topic 1 to topic 3 including residential status of assessee</a>
23	<a href="#">theory of topic 1 to 3 continued and cases CIT v. GR Karthikeyan, Sital das case and Sunil Kinariwala Case</a>
24	<a href="#">Theory of topic3 continued and cases viz, Baccha Gulzar, Benoy Kumar, Premier construction, Maddi Venkatasubbaya and Sakarlal Naranlal</a>
25	<a href="#">Cases HG Date, K Lakshmanan, V.V.R.N.M. Subbayya Chettiar v. C.I.T., Narottam and Parekh Ltd. v. CIT, Vodafone International Holdings B.V. v. Union of India</a>
26	<a href="#">Cases HG Date, K Lakshmanan, V.V.R.N.M. Subbayya Chettiar v. C.I.T., Narottam and Parekh Ltd. v. CIT, Vodafone International Holdings B.V. v. Union of India</a>
27	<a href="#">Theory of Topic4 Head A</a>
28	<a href="#">Ram Pershad v. C.I.T. and C.I.T. v. L.W. Russel cases discussed</a>
29	<a href="#">Theory of Topic4 Head C and how to calculate Income from House Property</a>
30	<a href="#">C.I.T., West Bengal v. Biman Behari Shaw, East India Housing &amp; Land Development Trust Ltd and R.B. Jodhamal Kuthiala v. C.I.T</a>
31	<a href="#">Theory of Topic 4 Head D (Profit and Gains of Business and Profession)</a>
32	<a href="#">B.D. Bharucha v. C.I.T, C.I.T. v. Mysore Sugar Co. Ltd., Empire Jute Co. v. C.I.T.</a>
33	<a href="#">L.B. Sugar Factory &amp; Oil Mills (P) Ltd., Pilibhit v. C.I.T., Bikaner Gypsums Ltd. v. C.I.T., C.I.T. v. General Insurance Corporation</a>
34	<a href="#">Theory of Topic4 (Head E), N. Bagavathy Ammal v. C.I.T., Madurai</a>

*A sincere thanks to our guide, mentor and teacher Dr. Nitesh Saraswat Sir for helping us out in this extraordinary times of Covid-19 pandemic situation.*

**Date : 31.05.2020**

**May God also Help US**

With Regards

Vishal Garg

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