



**Dayananda Sagar College of Arts, Science, and Commerce**  
**Department of Commerce (B.COM-BU)**  
In association with the Internal Quality Assurance Cell  
Event Report



Date of Report: 28/04/2026

Sl. No.	Particulars	Event-related Details			
1.	Event*	Guest lecture on Set off and carry forward loss and tax liability			
2.	Title of the Event	Guest lecture on Set off and carry forward loss and tax liability			
3.	Date of Conduction	27/04/2026	4.	Time:	11:00 a.m. TO 12:30 p.m.
5.	Venue	Room No 206, Building No. 13, DSCASC			
6.	Resource Person 1 Details (Profile to be enclosed)	Name: CA Cotha S Srinivas Designation: Former Central Council member of ICAI Mobile No	Organization: Specialization Email ID		
7.	Topics Covered	Rule of Set off and carry forward loss and computation of tax liability as per Old tax regime and new tax regime			
8.	Topics Covered	NA			
9.	No. Faculty Participants (Enclose a copy of names with signatures)	Internal:	0	External:	0
10.	No. Student Participants (Enclose a copy of names with signatures)	Internal:	65	External:	
11.	Faculty Coordinator/s	Full Name: Prof. Lalita, Prof. Nagarajeswari M. Department: BBA/B.COM Designation: Assistant Professor(s)	Prof. Nagarajeswari M. Prof. Lalita 560 111		
12.	Student Coordinator/s	Full Name: Preetham; Reg. No: U03CJ23C0124; Class and Section: VI semester B.COM A section			
13.	Total Expenditure	Rs. 3344/-	15.	Sponsors and Amount (if any)	NA
14.	Agenda of the Event (Attach a copy)	Yes	17.	Provide the link of the report uploaded on College Website	
15.	Social Media Links	NA	19.	Report sent to Newspapers? If yes, provide cuttings/images:	NA
16.	Certificates Printed?	NA	21.	Feedback Collected? (Attach a copy**)	Yes
17.	Attendance Sheet Attached? #	Yes	23.	Photographs of the Event	Yes
18.	Summary of the Event (Around 100 words)	A Guest lecture on "Set off and carry forward loss and tax liability" was conducted for 6th-semester B.Com students as part of the Income Tax Law and Practices – II course. The session focused on the provisions of the Income Tax Act, 1961, explaining how losses under different heads of income can be adjusted against profits (set-off) and how unabsorbed losses can be carried forward to future years. The resource person provided clear insights into types of losses such as business loss, capital loss, and house property loss, along with the rules and time limits for carrying them forward. The lecture also covered the calculation of tax liability after applying set-off provisions, supported by simple examples for better clarity. Overall, the session was informative and helped students gain practical knowledge of tax planning and compliance, making them better prepared for academic and professional applications in taxation.			



Event Coordinator,

HOD

IQAC Coordinator  
Dayananda Sagar College of Arts,  
Science & Commerce  
Kumara any Layout, Bengaluru

Principal

Dayananda Sagar College of Arts  
Science & Commerce  
Kumaraswamy Layout, Bengaluru - 560 111





# Dayananda Sagar College of Arts Science and Commerce

Shavige Malleshwara Hill, Kumaraswamy Layout, Bengaluru  
(Affiliated to Bangalore University)



## Department of Commerce -B.com

### Organize Guest Lecture on Set off and Carry Forward of losses and Tax Liabilities

 **27TH  
APRIL 2026**  
 **11:00 AM - 12:30 PM**

 **DSI CAMPUS-1  
BUILDING NO.13, ROOM NO.206**



**Guest speaker  
CA. COTHA S SRINIVAS  
FORMER CENTRAL COUNCIL  
MEMBER OF ICAI**

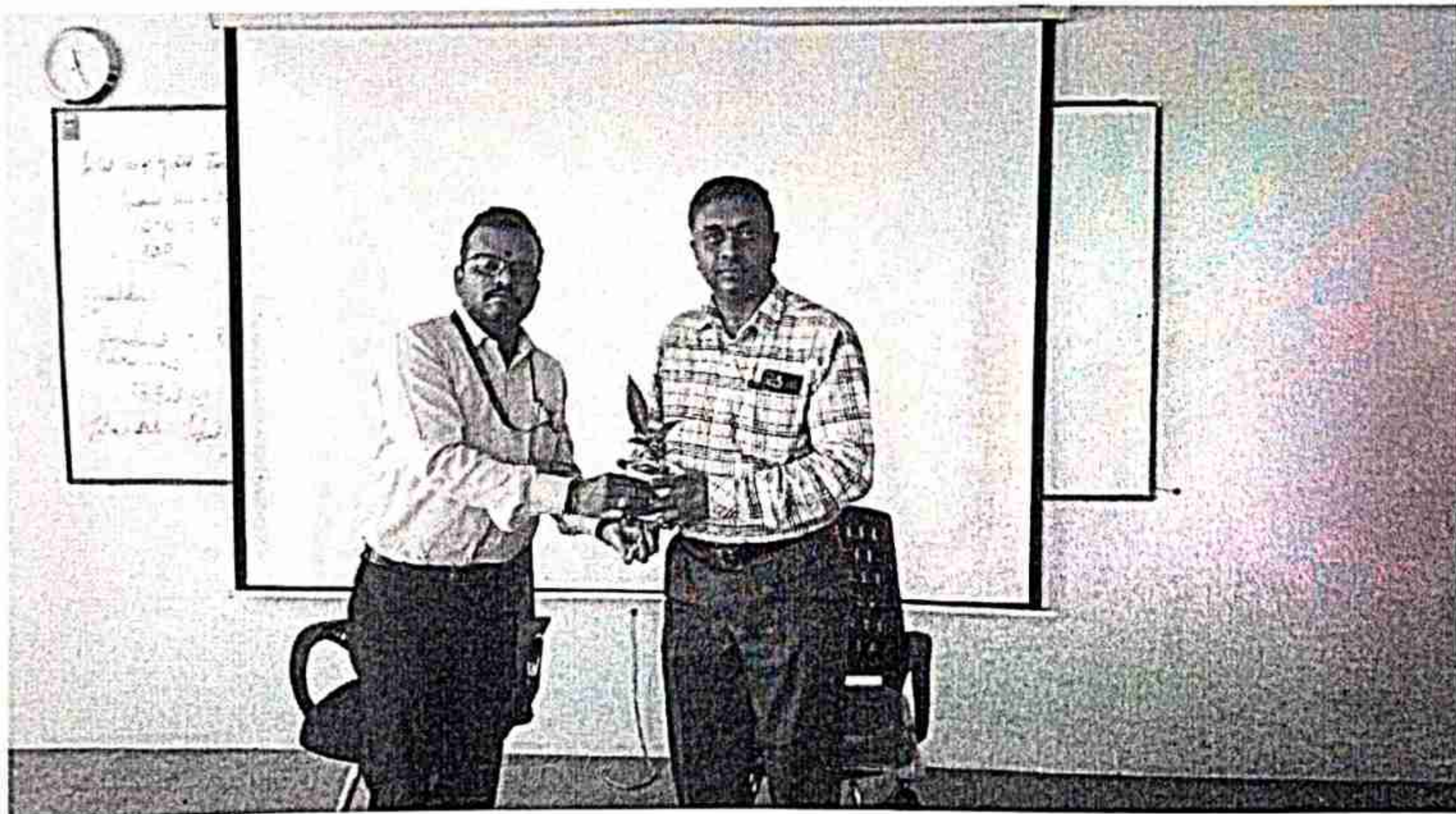
#### Faculty Coordinator

Prof.Lalitha - Prof.Nagarajeswari -Prof. Anirudh

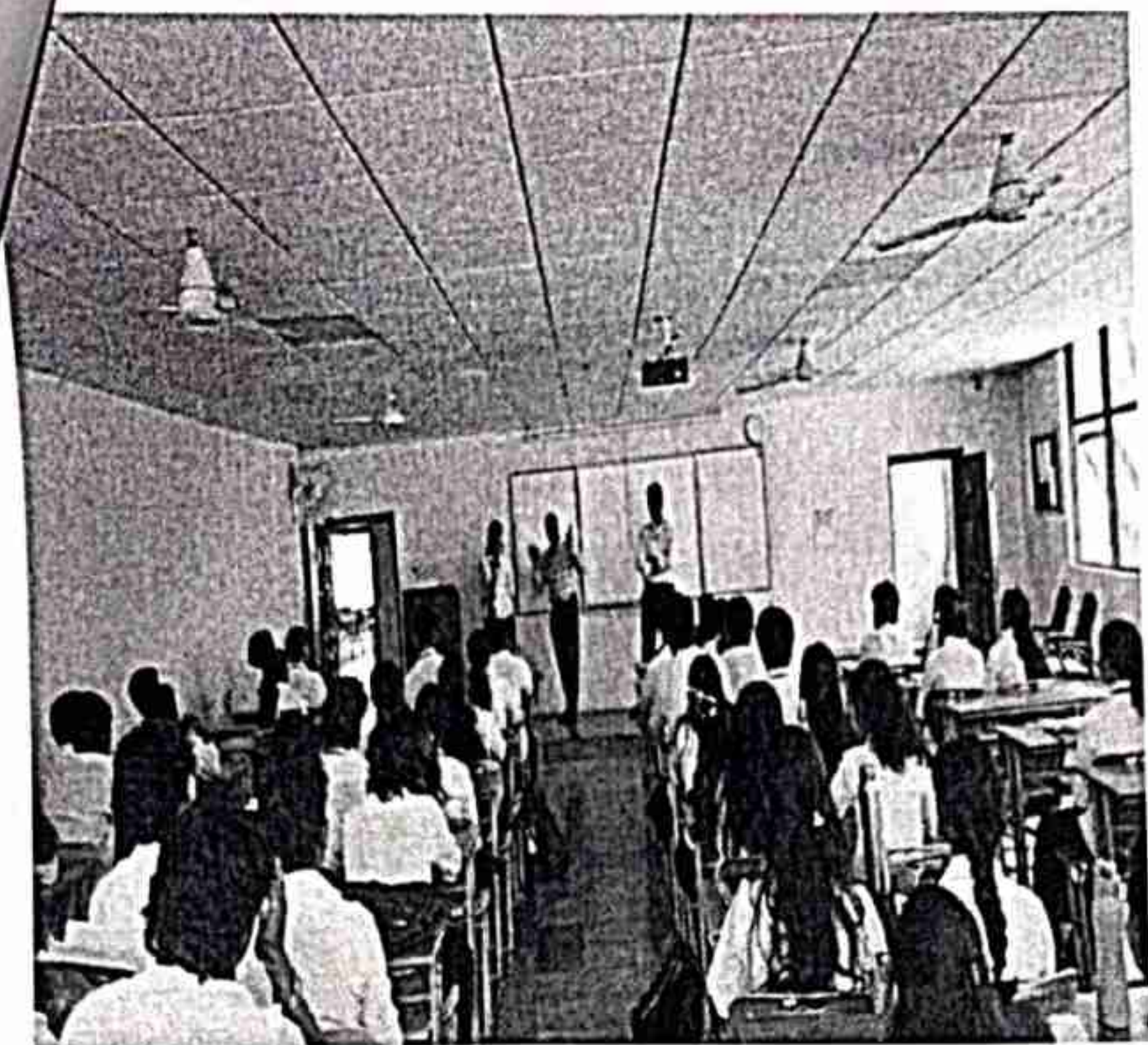
**STAFFS | HODS | IQAC COORDINATOR | VICE PRINCIPAL | PRINCIPAL**



Picture#1: Poster of the Event



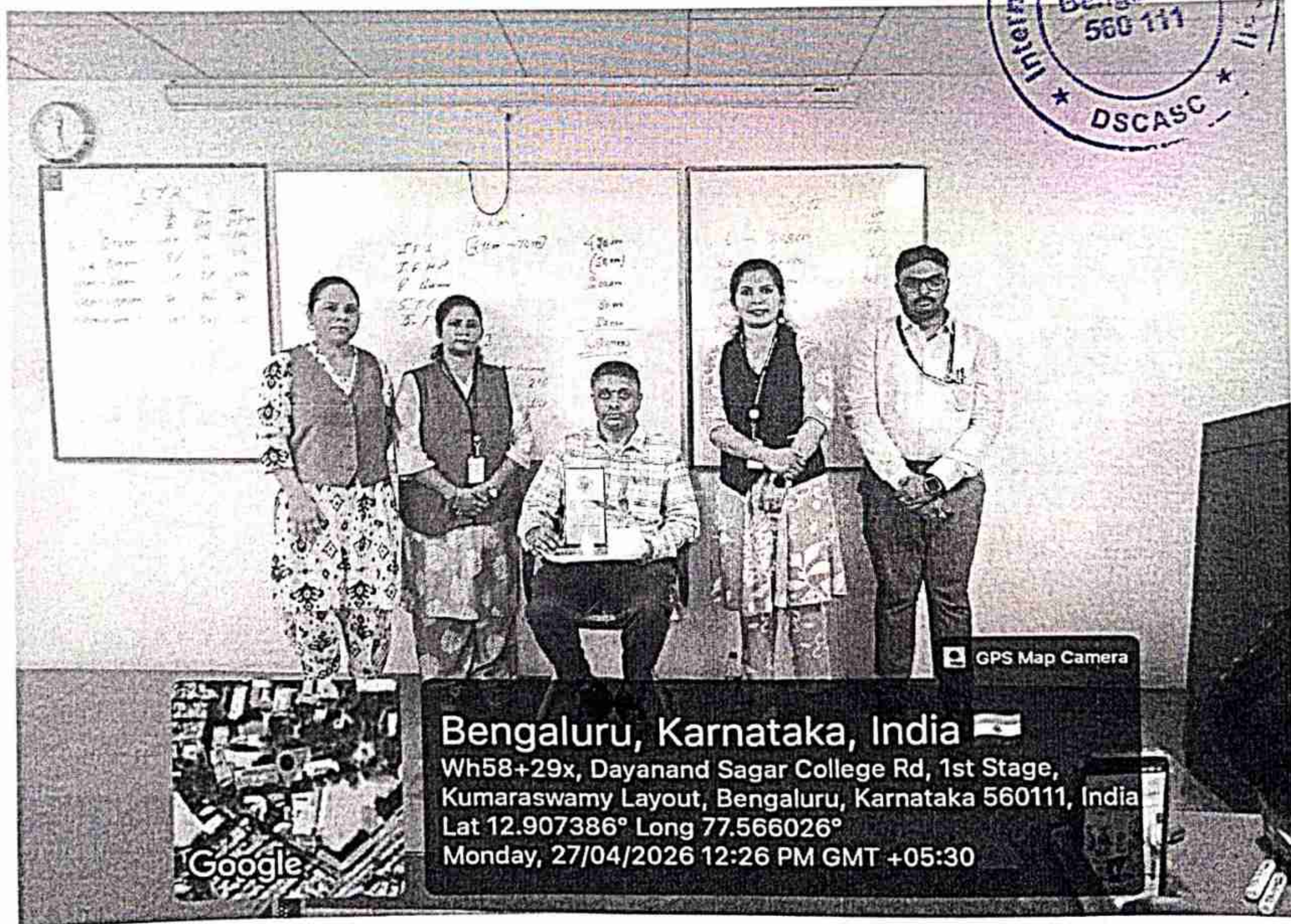
Picture#2: HOD BCom Prof Murugesha BN Welcoming the guest with sapling



Picture#3: Expert explaining about the Tax Liability



Picture#4: Students with guest and faculty



Picture#5: Expert with faculty coordinators