



**Bharati College**  
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### Lesson Plan (Goods and Services Tax, BCH: DSC- 6.3)

<b>Name of Teacher</b>	Dr. Shilpi Sahi	<b>Department</b>	Commerce
<b>Course</b>	B. Com. Hons.	<b>Semester</b>	VI
<b>Paper</b>	Goods and Services Tax	<b>Academic Year</b>	2022-23

#### Learning Objectives

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

#### Learning Outcomes

- Analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council;
- Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;
- Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;
- Analyse various returns under GST and payment of taxes; and
- Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

### Lesson Plan

Week No.	Theme/Curriculum	Any Additional Information
Week 1	<ul style="list-style-type: none"><li>• Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST &amp; IGST); GST Council.</li></ul>	--
Week 2	<ul style="list-style-type: none"><li>• GST Network; State compensation mechanism.</li></ul>	--

Week 3	<ul style="list-style-type: none"> <li>Registration; Exemptions from GST.</li> </ul>	Class test on Unit 1 (up to exemptions from GST)
Week 4	<ul style="list-style-type: none"> <li>Scope of Supply; Nature of supply: Inter-State, Intra-State; Classification of goods and services.</li> </ul>	--
Week 5-7	<ul style="list-style-type: none"> <li>Place of supply; Time of supply; Value of supply.</li> </ul>	--
Week 8	<ul style="list-style-type: none"> <li>Composite and Mixed supplies; Composition levy scheme.</li> </ul>	Class test on Unit 2 (up to value of supply)
Week 9-10	<ul style="list-style-type: none"> <li>Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances</li> <li>Reverse Charge Mechanism.</li> </ul>	Class test on Unit 3 (up to Reverse charge mechanism)
Week 11 -12	<ul style="list-style-type: none"> <li>Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.</li> </ul>	Class test on Unit 4 (up to taxability of e-commerce)
Week 13-14	<ul style="list-style-type: none"> <li>Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.</li> </ul>	Class test on Unit 5 (up to Valuation)

#### References

- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
- Gupta, S.S., GST- How to meet your obligations, Taxmann Publications.
- Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, Shilpi, Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K, GST & Customs Law. Taxmann Publication, Delhi.

#### Additional Resources

- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Sisodia, Pushpendra. GST Law, Bharat Law House.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017
- Vastu and Sevakar Vidhan, by Government of India.

<b>Online Resources (If Any)</b>	<a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a> <a href="https://gstcouncil.gov.in/">https://gstcouncil.gov.in/</a> <a href="https://www.gstn.org.in/">https://www.gstn.org.in/</a>
<b>Assignment and Class Test Schedule for Semester</b>	Individual class presentation as assignment. Test date to be announced in classes.

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