



Lesson Plan

Program: BBA **Semester:** VI **Course Code:** 603 **Course Name:** GST
Course Objectives It enables the student to know the basics of GST and its implications.

(CO1): Remember and Comprehend basic of concept of GST and its implications.

(CO2): Understand the concept of Levy and Collection of GST in business

(CO3): Understand and analyzing the concepts of Input Tax Credit & Value of Supply in GST

(CO4): Understand and analyse about Registration, Return, Assessment, Offence & Penalties in GST

Session Duration: 60 minutes

Participants:

Entry level knowledge and skills of students

- i. Basic knowledge of Taxation, Different kinds of taxes
- ii. Basic Knowledge of Indirect Taxes (GST & Custom Duty)

Equipment required in Classroom/ Laboratory/ Workshop

- i. White board, Marker & Duster
- ii. Smart Board & Projector

Assessment Schemes

| S. No. | Criteria | Marks (100) |
|-----------|--|-------------|
| 1 | CCSU End Term Examination | 75 |
| 2 | Internal Evaluation Scheme | 25 |
| 2(a) | Teacher Assessment (Continuous Evaluation) | 20 |
| 2(a)(i) | Assignment I | 10 |
| 2(a)(ii) | Assignment II | 10 |
| 2(a)(iii) | Attendance (compulsory) | 5 |

Course Outcomes (starting with action-oriented observable and measurable verb)

(CO1): Ability to understand the meaning & calculation of GST

(CO2): Applying knowledge of GST in business

(CO3): Ability to understand the calculation of Input tax credit in taxable supply

(CO4): Ability to understand the registration, return & assessment of the GST



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| L. No. | Topics | Sub Topics | Date of implementation | Pedagogy | CO-Covered | Faculty Sign | HoD's Remark with Date |
|-----------------|--|---|------------------------|------------------|------------|--------------|------------------------|
| Unit - 1 | | | | | | | |
| 1. | GST- Introduction | Meaning, Importance & Benefit of GST | 01 April'20 22 | Improved Lecture | 1 | | |
| 2. | Indirect tax: Definition & Nature | Definition & names of different indirect taxes | | Improved Lecture | 1 | | |
| 3. | Basis for changing Indirect Tax | GST Vs old indirect tax structure | | Demonstration | 1 | | |
| 4. | Constitutional framework of Indirect tax before GST | Different Indirect taxes before GST | | Improved Lecture | 1 | | |
| 5. | Structure of GST | CGST, SGST, UTGST, IGST | | Demonstration | 1 | | |
| 6. | GST Council & GST Network | Role of GST council in policy framework of GST | | Improved Lecture | 1 | | |
| 7. | Slab of GST | Different GST Rates | | Demonstration | 1 | | |
| 8. | Class Test | | | | 1 | | |
| Unit - 2 | | | | | | | |
| 9. | Levy & Collection Of GST | Meaning of tax levy & collection of GST with examples | | Improved Lecture | 2 | | |
| 10. | Taxable event: | Meaning of taxable event | | Demonstration | 2 | | |



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|-----------------|---|---|--|----------------------------------|---|--|--|
| | Supply of goods & Services | & meaning of outward supply & Inward supply | | | | | |
| 11. | Place of supply | Within state supply, interstate, import & export & time of supply | | Improved Lecture | 2 | | |
| 12. | Introduction to Custom Duties | Meaning, valuation rules & Import procedure | | Demonstration & group discussion | 2 | | |
| 13. | Valuation for GST & Exemption from GST | Valuation rules & practical problems | | Demonstration | 2 | | |
| 14. | Small Supplier & Composition Scheme | Meaning of composition scheme, its limit & practical problems | | Improved Lecture | 2 | | |
| 15. | Classification of Goods & Services | Meaning & classification on different basis | | Improved Lecture | 2 | | |
| 16. | Class Test | | | | | | |
| Unit - 3 | | | | | | | |
| 17. | Input Tax Credit & Value of Supply | Meaning of ITC & computation of ITC | | Buzz Session | 3 | | |
| 18. | Eligible & Ineligible ITC | Meaning of eligible & ineligible credits | | Demonstration | 3 | | |
| 19. | Apportionment of credits & blocked | Meaning & computation | | Improved Lecture | 3 | | |



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| | credit | | | | | | |
| 20. | Tax credit in respect of capital goods | Meaning & computation | | Demonstration | 3 | | |
| 21. | Recovery of excess tax Credit | Computation of excess tax credit | | Demonstration | 3 | | |
| 22. | Payment of excess tax credit & payment of taxes | Meaning & computation | | Demonstration | 3 | | |
| 23. | Refund, TDS, TCS In GST | Concept, meaning & treatment | | Demonstration | 3 | | |
| 24. | Job work evaluation procedure | Concept explanation | | Group discussion | 3 | | |
| Unit - 4 | | | | | | | |
| 25. | GST registration | Meaning & Procedure | | Improved Lecture | 4 | | |
| 26. | Invoices | Tax Invoice | | Improved Lecture | 4 | | |
| 27. | GST returns | Types & filing procedure | | Improved Lecture | 4 | | |
| 28. | GST offences | Meaning & concept explanation | | Improved Lecture | 4 | | |
| 29. | GST Penalties | Meaning & explanation with different case studies | | Improved Lecture | 4 | | |
| 30. | Case study | Related to GST returns & noncompliance & penalties | | Group discussion | 4 | | |
| 31. | Class test | | | | 4 | | |
| 32. | Revision | | | | | | |
| Unit - 5 | | | | | | | |
| 33. | Basic Concepts | Basic terms under custom | | Improved Lecture | 5 | | |



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| | of Custom Law | act 1962 | | | | | |
| 34. | Basic Concepts of Custom Law | Types of goods, charging sections, taxable events | | Improved Lecture | 5 | | |
| 35. | Types of Customs Duty | BCD, CVD, Anti-dumping duty, safeguard duty | | Improved Lecture | 5 | | |
| 36. | Valuation under customs | Valuation rules- Rules 1, 2, 3, 4 | | Demonstration | 5 | | |
| 37. | Valuation under customs | Valuation rules- 5,6,7,8 & 9 | | Demonstration | 5 | | |
| 38. | Customs Procedure | Import Procedure | | Demonstration | 5 | | |
| 39. | Customs Procedure | Export Procedure | | Demonstration | 5 | | |
| 40. | Baggage & Exemptions | Baggage rules | | Demonstration | 5 | | |
| Revision | | | | | | | |
| 41. | Unit 1 | Question Paper | | Improved Lecture | 1 | | |
| 42. | Unit 1 | Question Paper | | Improved Lecture | 1 | | |
| 43. | Unit 2 | Question Paper | | Improved Lecture | 2 | | |
| 44. | Unit 2 | Question Paper | | Improved Lecture | 2 | | |
| 45. | Unit 3 | Question Paper | | Improved Lecture | 3 | | |
| 46. | Unit 3 | Question Paper | | Improved Lecture | 3 | | |
| 47. | Unit 4 | Question Paper | | Improved Lecture | 4 | | |
| 48. | Unit 5 | Question Paper | | Improved Lecture | 4 | | |
| 49. | Unit 5 | Question Paper | | Improved Lecture | 5 | | |

Text Books:

GST- Made Easy; Arpit Haldiya

GST- Work Contract and Other Construction Contract; Sudeepta Bhattacharjee

Fundamentals of GST & Customs Law, CA. (Dr.) K.M. Bansal



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Reference Books:

Indirect Tax & GST, Dr. H.C Mehrotra & Prof. V.P. Agarwal

Handbook on GST, Rakesh Gupta

Goods & Service Tax, Kamal Garg

Guide to GST, C.A Rajat Mohan

Journals: Kapoor. Aruna, GST in India- a comprehensive tax Reform , Volume 5, Issue 2, 2018

Nayyar, Anand; Singh, Inderpal, Indian Journal Of Finance, 12(2):57

Shivnani, Teena, Chandra Babu; Mahesh Volume 6, Issue 3 , 2017

Electronic Database: https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf