

## Semester IV Lecture Plan

**Name of the college:** Government College of Arts Science & Commerce, Sanquelim

**Name of Faculty:** Ms. Pritam S. Naik

**Subject:** Indirect Taxes

**Paper code:** COM204

**Program/Course:** S.Y.B.Com

**Division:**

**Academic year:** 2024-25

**Semester:** IV

**Total Lectures:** 60

**Course Objectives:** To familiarize the students to the basic concepts and element of cost - labour cost and overhead.

**Expected Course Outcome:**

- 1 To acquaint learners with basic concepts of Goods and Services Tax.
2. To familiarize learners with various provisions under Goods and Services Tax.
3. To understand the compliance procedure of Goods and Services Tax.
4. To gain the basic knowledge of Customs Duty.

**Student learning outcome:**

1. Understand the fundamental concepts and features of indirect taxes, including GST and Customs Duty.
2. Apply GST provisions such as exemptions, input tax credit, and reverse charge to real-world scenarios.
3. Develop skills to handle compliance processes, including GST registration, invoicing, and filing returns.
4. Analyze the application of customs duties and their impact on international trade.

Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books
December	09-Dec-2024 to 14-Dec-2024	4	<b>Unit 1: Introduction to Indirect Taxes -</b> Meaning, Types, and Nature of Indirect Taxes - Dual Concepts of SGST, CGST, UTGST & IGST - Features and Benefits of GST	Prepare short notes on types of taxes	PowerPoint, Videos	<b>V.S. Datey – Indirect Taxes Law and Practice</b>

Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books
December	16-Dec-2024 to 21-Dec-2024	4	<b>Unit 1: Introduction to Indirect Taxes</b> - GST Structure in India - GST Council and Its Composition - Basic Procedures of GST	Practice MCQs on GST structure	Videos, PDFs	<b>Dr. Sanjeev Kumar –</b> <i>Systematic Approach to Indirect Taxes</i>
January	02-Jan-2025 to 04-Jan-2025	2	<b>Unit 1: Introduction to Indirect Taxes</b> - Harmonized System of Nomenclature (HSN) Code - Definitions under CGST Act 2017	Class discussion	PDFs	GST Simplified Guides
January	06-Jan-2025 to 11-Jan-2025	4	<b>Unit 2: Provisions under GST Act</b> - Exemptions from GST - Power to Grant Exemptions from Tax	Solve examples	PowerPoint	GST Provisions Handbook
January	13-Jan-2025 to 18-Jan-2025	4	<b>Unit 2: Provisions under GST Act</b> - Rates of GST, Levy, and Collection - Time and Place of Supply	Prepare detailed notes	Online Lectures	Advanced GST Handbook
January	20-Jan-2025 to 25-Jan-2025	4	<b>Unit 2: Provisions under GST Act</b> - Intra State Supply - Composition Scheme under GST - Input Tax, Output Tax, Net Tax	Numerical problems	PDFs, Videos	GST Made Easy Textbook
January- Feb	27-Jan-2025 to 01-Feb-2025	4	<b>Unit 2: Provisions under GST Act</b> - Utilization of Input Tax Credit - Reverse Charge (Including Problems)	Solve case studies	Excel Worksheets	GST Case Studies Manual

Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books
February	03-Feb-2025 to 08-Feb-2025	4	<b>Unit 3: Compliance under GST</b> - Registration Process - Tax Invoice, Bill of Supply	Fill sample GST registration forms	Online Demo Tools	GST Compliance Guide
February	10-Feb-2025 to 15-Feb-2025	4	<b>Unit 3: Compliance under GST</b> - Debit and Credit Notes - Electronic Way Bill	Problem-solving on tax invoice	Simulation Tools	GST Filing Handbook
February	17-Feb-2025 to 22-Feb-2025	4	<b>Unit 3: Compliance under GST</b> - Types of Returns and Filing of Returns - Computation of GST Liability	Solve GST computation problems	PowerPoint, Videos	<b>Dr. Sanjeev Kumar – Systematic Approach to Indirect Taxes</b>
February	24-Feb-2025 to 01-Mar-2025	4	<b>Unit 3: Compliance under GST</b> - Payment of Tax - Fines and Penalties under GST	Group discussions	Videos	<b>Mithani &amp; Gaur – Indirect Taxes</b>
March	03-Mar-2025 to 08-Mar-2025	4	<b>Unit 4: Customs Act and Tariff Act</b> - Nature of Customs Duty - Territorial Waters and Custom Waters	Class activity	PDFs	<b>Mithani &amp; Gaur – Indirect Taxes</b>
March	10-Mar-2025 to 15-Mar-2025	4	<b>Unit 4: Customs Act and Tariff Act</b> - Goods under Customs Act - Basic Customs Duty and Additional Duties	Solve case studies	PowerPoint	Customs Tax Guide
March	17-Mar-2025 to 22-Mar-2025	4	<b>Unit 4: Customs Act and Tariff Act</b> - Countervailing and Protective Duties - National Calamity Contingent Duty	Solve questions	PDFs, Videos	<b>Dr. Sanjeev Kumar – Systematic Approach to Indirect Taxes</b>

Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books
March	24-Mar-2025 to 29-Mar-2025	4	<b>Unit 4: Customs Act and Tariff Act -</b> Transactional Value at the Time of Importation - Free for Exchange Rules	Practice examples	Online Simulations	<b>Dr. Sanjeev Kumar –</b> <i>Systematic Approach to Indirect Taxes</i>
March- April	31-Mar-2025 to 05-Apr-2025	4	<b>Revision and Doubts Clearing</b> - Key Topics from Units 1, 2, 3, and 4	Practice quizzes	Videos	All Units Covered
April	07-Apr-2025 to 11-Apr-2025	4	<b>Preparation for Final Exams</b> - Practice Problems and Key Questions Discussion	Solve practice papers	PDFs, Videos	Final Exam Resources

**\* Assessment Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10
Practical	-
Semester End Exam	80

**Ms. Pritam S. Naik**  
**Assistant Professor in Commerce**  
**Government College of Arts, Science & Commerce, Sanquelim Goa**