

Lecture Plan							
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa							
Name of Faculty: Ms. Sheetal Mandrekar			Subject: INDIRECT TAXES				
Paper code: VOG602			Program: T.Y.B.Voc (BFSI)			Division: -	
Academic year: 2024-2025			Semester: VI			Total Lectures: 30	
<b>Course Objectives: .</b> To familiarise and develop an understanding of basics of GST and appreciate its relevance in banking and insurance sector.							
<b>Course Outcome:</b> 1. To Explain the concept and framework of GST and the need for GST in India 2. To Describe the concept of supply and its impact on the charge of GST. 3. To Identify the cases for compulsory registration and understand the computation of GST. 4. To Explain the Import and Export of Goods and Services and its taxability in GST and comprehend the other procedural aspects of GST.							
<b>Student Learning Outcome:</b> Students will be able: 1. To Explain the concept and framework of GST and the need for GST in India 2. To Describe the concept of supply and its impact on the charge of GST. 3. To Identify the cases for compulsory registration and understand the computation of GST. 4. To Explain the Import and Export of Goods and Services and its taxability in GST and comprehend the other procedural aspects of GST.							
Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books

DEC 2024	09/12/2024	14/12/2024	04	Unit 1 - Introduction to Goods and Service Tax(GST) :Need for GST- Concept of GST- Benefits of GST	Test	Powerpoint Presentation	Govindan, P. N. (Latest Year ). Indirect Taxes made easy. Chennai: C.Sitaraman & Co.Pvt.Ltd.
	16/12/2024	21/12/2024		Framework of GST in India- GST Council			
JAN 2025	02/01/2025	04/01/2025	08	Important Provisions in GST : Supply under GST- Charge of GST- Exemptions from GST	Test	Powerpoint Presentation	Majumder, b. S. (Latest Year). GST: Explained for Common Man. New Delhi: Niyogi Books Private Limited
	06/01/2025	11/01/2025		Place of Supply- Time & Value of Supply Concessions to Small Traders and Small Enterprises			
	13/01/2025	18/01/2025		Computation of GST Liability- Input Tax Credit- Registration			
	20/01/2025	25/01/2025		Books of Accounts needed for filing GST Return - Tax Invoice			
	27/01/2025	31/01/2025		Credit and Debit Notes -			
FEB 2025	01/02/2025	-	08	E- Way Bill- Reverse Charge	Test	Powerpoint Presentation	Thakkar, V. (Latest Year). GST for The Layman. Mumbai: TV18 Broadcast Ltd (CNBC TV18)
	03/02/2025	08/02/2025		Grievance and Redressal			
	10/02/2025	15/02/2025		Unit 2 - Import and Export under GST			
	17/02/2025	22/02/2025		GST Return			
	24/02/2025	28/02/2025		Contents and Periodicity			
MAR 2025	01/03/2025	-	08	GST Return Form for Small Traders and Small Enterprises	Test	Powerpoint Presentation	Datey, V. (Latest Year). Indirect Taxes Law and Practice. New Delhi: TAXMANN
	03/03/2025	08/03/2025		Payment of GST- Refund			
	10/03/2025	15/03/2025		Job work			
	17/03/2025	22/03/2025		Offences and Penalties			
	24/03/2025	29/03/2025		Exercises on Calculation of GST Liability of Small Trader and Small Enterprise			
	31/03/2025	-		Exercises on Calculation of GST Liability of Small Trader and Small Enterprise			
APR 2025	01/04/2025	05/04/2025	02	Customer Education on GST	Test	Powerpoint Presentation	H.C Mehrotra, Indirect Taxes, SahityaBhawan Publications, New Delhi, latest ed
	07/04/2025	11/04/2025					

TOTAL LECTURES		30				
Assessment Rubrics	Component	Max Marks				
	ISA 1	05				
	ISA 2	05				
	Practical					
	Project					
	Semester End Exam	40				