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| Lecture Plan | | |
| Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa | | |
| Name of Faculty: Mrs. Pragati K.Kerkar | | Subject: Goods and Service Tax Assistant -I |
| Paper code: VOS606 | Program: T.Y.B.Voc | Division: Not Applicable |
| Academic year: 2024-25 | Semester: VI | Total Lectures:30 |
| Course Objectives: <ol style="list-style-type: none"> 1. Outline the overview of Skill India Mission and the role and responsibilities of GST Assistant. 2. Understand the fundamental aspects of tax and conceptual overview of GST. 3. Analyze the Applicability of GST criteria to various contexts. 4. Discuss the basic aspects of supply as its Time, Place, and Value and acquire knowledge in respect of Supply of goods or service. | | |
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| Month | Lecture From | Lecture To | No. of lectures allotted | Topic, Subtopic to be covered | Exercise/ Assignment | ICT Tools | Reference books |
|-----------------------------|--------------|------------|--------------------------|--|----------------------|-----------------|-----------------|
| December 2024, January 2025 | 09/12/24 | 14/12/24 | 7 | Module 1: Introduction to the Banking Sector and the Job Role of GST Assistant Discuss the objectives and benefits of the Skill India Mission. | | Smart board PPT | www.gst.gov.in |
| | 16/12/24 | 21/12/24 | | Describe the scope of Banking Industry and its sub-sectors | | | |
| | 02/01/25 | 04/01/25 | | Discuss job role and opportunities for a GST Assistant. | | | |
| | 06/01/25 | 11/01/25 | | List the basic terminologies used in banking services | | | |
| January 2025, February 2025 | 13/01/25 | 18/01/25 | 8 | Module 2: Fundamentals of GST Background of GST | | Smart board PPT | www.gst.gov.in |
| | 20/01/25 | 25/01/25 | | Discuss the Benefits of GST | | | |
| | 27/01/25 | 01/02/25 | | Explain the Structure of GST | | | |
| | 03/02/25 | 08/02/25 | | Detailed Description of IGST, CGST, SGST and UTGST | | | |
| | 10/02/25 | 15/02/25 | | Module 3: Taxable Event in GST | | | |
| February 2025, March 2025, | 17/02/25 | 22/02/25 | | Explain the overview of Supply | | Smart board PPT | www.gst.gov.in |
| | 24/02/25 | 01/03/25 | | Detailed Discussion of Related person and Distinct person | | | |
| | 03/03/25 | 08/03/25 | | Discuss the GST on fringe benefit to employees | | | |
| | 10/03/25 | 15/03/25 | | Narrate Transaction Between | | | |

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| | | | 7 | principal and agent, Discuss GST on Land and Building. | | | www.gst.gov.in |
| March 2025, April 2025 | 17/03/25 | 22/03/25 | 8 | Module 4: Time, Value and Place of Supply under GST - Explain Time of Supply | | Smart board PPT | |
| | 24/03/25 | 29/03/25 | | -Discuss Time of Supply in other situations -Explain Place of Supply | | | |
| | 31/03/25 | 05/04/25 | | -Narrate Import and Export under GST -Detailed evaluation of transportation of goods | | | |
| | 07/04/25 | 11/04/25 | | -Explain Value of Supply -Discussion the Discount or incentives on supply | | | |
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Assessment Rubrics

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