

Lecture Plan		
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa		
Name of Faculty: Ms.Kalashri Lotlikar	Subject: Goods and Service Tax	
Paper code: VOS606	Program: B.Voc	Division:
Academic year: 2024-2025	Semester: VI	Total Lectures: 27
Course Objectives: <ol style="list-style-type: none"> 1. To understand Conceptual Understanding of goods and services. 2. To Understand the GST rates on Goods and Services. 3. To Analysis the applicable rate of GST . 4. To Analyse the applicability of Reverse Charge Mechanism and Composition Scheme . 5. To Learn about the ITC calculation and calculation of Credit and cash ledger . 6. To Learn the concepts and calculation of TDS and TCS 		
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Student Learning Outcome: At the end of the course student will be able to: <ol style="list-style-type: none"> 1. To understand Conceptual Understanding of goods and services. 		

2. To Understand the GST rates on Goods and Services.
3. To Analysis the applicable rate of GST .
4. To Analyse the applicability of Reverse Charge Mechanism and Composition Scheme .
5. To Learn about the ITC calculation and calculation of Credit and cash ledger .

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
January	6/01/2025	11/01/2025	02	Discuss the Types of goods and services		Smart Board/Power point presentation	https://www.gst.gov.in/
				Discuss the Types of goods and services			
	13/01/2025	18/01/2025	02	Discuss the Types of goods and services		Smart Board/Power point presentation	https://www.gst.gov.in/
	Composition Levy ,	Composition Levy ,		Discuss the Types of goods and services		Smart Board/Power point presentation	https://www.gst.gov.in/
			02				

	20/01/2025	25/02/2025		Exemption of Goods and services		Smart Board/Power point presentation	https://www.gst.gov.in/
				composite and mixed supply. Composition Levy. Explain Reverse Charge Mechanism Identify the applicability of Reverse Charge Mechanism Narrate Exemption of Goods and services		Smart Board/Power point presentation	https://www.gst.gov.in/
	27/01/2024	01/02/2024	02	the eligibility for taking Input Tax Credit			https://www.gst.gov.in/
				Discuss Blocked Credits, methods of Reversal of Credits, the Cash Ledger, the Credit Ledger		Smart Board/Power point presentation	https://www.gst.gov.in/
	03/02/2024	08/02/2025	02	Discuss Blocked Credits, methods of Reversal of Credits, the Cash Ledger, the Credit Ledger		Smart Board/Power point presentation	https://www.gst.gov.in/

		02	Concepts of Tax Deducted at a source		Smart Board/Power point presentation	https://www.gst.gov.in/
10/02/2025	15/02/2025		Concepts of Tax Deducted at a source		Smart Board/Power point presentation	https://www.gst.gov.in/
			Tax Collected at a Source		Smart Board/Power point presentation	https://www.gst.gov.in/
17/02/2025	22/02/2025		Tax Collected at a Source		Smart Board/Power point presentation	https://www.gst.gov.in/
			Tax Collected at a Source		Smart Board/Power point presentation	https://www.gst.gov.in/
24/02/2025	01/03/2025		Tax Collected at a Source		Smart Board/Power point presentation	https://www.gst.gov.in/

Assessment Rubrics	03/03/2025	08/03/2025
	10/03/2025	15/03/2025
	17/03/202	22/03/2025
	24/03/2025	29/03/2025
	31/03/2025	4/4/2025
	7/4/2025	12/4/2025
	Component	Max Marks
	ISA 1	

the guidelines of deduction and deposit of TDS		Smart Board/Power point presentation	https://www.gst.gov.in/
Tax Collected at a Source		Smart Board/Power point presentation	https://www.gst.gov.in/
the guidelines of deduction and deposit of TDS		Smart Board/Power point presentation	https://www.gst.gov.in/
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Revision			

ISA 2	
Practical	
Project	
Semester End Exam	100