

Lecture Plan							
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa							
Name of Faculty: Ms.Priyanka Thanekar		Subject: Goods & Services Account Assistant-II					
Paper code: VOS607		Program: T.Y.B.VOC (BFSI)				Division: -	
Academic year: 2024-2025		Semester: VI				Total Lectures: 45	
Course Objectives: To familiarize and develop an understanding of GST and preparation of filing returns under GST compliance							
Course Outcome: At the end of this programme, student will be able to <ul style="list-style-type: none">a) Identify the taxable event with respect to GST by understanding the principles of GSTb) Help in preparing and filing returns, paying taxes and look after the operational aspects related to GST compliances.							
Student Learning Outcome: At the end of this programme, student will be able to <ul style="list-style-type: none">a) Identify the taxable event with respect to GST by understanding the principles of GSTb) Help in preparing and filing returns, paying taxes and look after the operational aspects related to GST compliances.							
Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
December 2025	09/12/24	14/12/24	06	Module 10: Registration under GST <ul style="list-style-type: none">• Discuss Concept of GSTIN• Describe Benefit of GST registration• Identify Applicability of GST registration• Exemption of Registration	Assignment, tests, Oral, Quiz, Group Discussion	PPT	Datey, V.S. (2019). Indirect Taxation. New Delhi. Nadhani, A.K. (2019), Implementing Tally. BPB Publications.
	16/12/24	21/12/24		<ul style="list-style-type: none">• Exemption of Registration• Law of Registration			

				<ul style="list-style-type: none"> • Documents for Registration • Narrate Cancellation of Registration 			
January-February 2025	02/01/25	04/01/2025	13	Module 11:Returns under GST <ul style="list-style-type: none"> • Describe Furnishing of Returns 	Assignment, tests, Oral, Quiz, Group Discussion	PPT	Indirect Taxes, Kolkata: Institute of Cost Accountants of India. Mehrotra, H.C. & Goyal, S.P. (2019), Indirect Taxes, Agra: Bhawan Publications.
	06/01/25	11/01/25		<ul style="list-style-type: none"> • Explain Forms of GSTR • Discuss Revision of Returns • Explain Concept of NIL Return 			
	13/01/25	18/01/25		<ul style="list-style-type: none"> • Briefly Narrate GST Monthly Return • Explain steps of Quarterly Return 			
	20/01/25	25/01/25		<ul style="list-style-type: none"> • Describe Yearly Return • Discuss Return After Cancellation of GSTIN 			
	27/01/25	01/02/25		Module 12:E-Way Bill <ul style="list-style-type: none"> • Explain E-Way Bill • Discuss Applicability of E-Way Bill • Discuss the documents for E- way Bill 			
February-March 2025	03/02/25	08/02/25	12	Discuss the documents for E- way Bill	Assignment, tests, Oral, Quiz, Group Discussion	PPT	Indirect Taxes, New Delhi: Institute of Chartered Accountants of India Publications.
	09/02/25	15/02/25		Module 13: Offence & Penalties <ul style="list-style-type: none"> • Discuss Penalty and Late fees • Explain Appeal and Revision in GST 			
	17/02/25	22/02/25		<ul style="list-style-type: none"> • Explain Appeal and Revision in GST • Describe Prosecution and compounding 			
	24/02/25	01/03/25		<ul style="list-style-type: none"> • Describe Prosecution and compounding 			

				<ul style="list-style-type: none"> • Explain Provision Relating to Evidence 			
March 2025	03/03/25	08/03/25	12	Module 14:Inspection, Search & Seizure <ul style="list-style-type: none"> • Narrate Inspection • Describe Search and Seizure 	Assignment, tests, Oral, Quiz, Group Discussion	PPT	
	10/03/25	15/03/25		<ul style="list-style-type: none"> • Describe Search and Seizure Module 15:Employability Skills <ul style="list-style-type: none"> • Discuss the significance of legal values, including civic rights and duties, citizenship, responsibility towards society etc. And personal values and ethics such as honesty, integrity, caring and respecting others, etc. 			
	17/03/25	22/03/25		<ul style="list-style-type: none"> • Explain the significance of 21st century skills for employment • Describe the benefits of the continuous learning • Explain how to read and understand routine information, notes, instructions, mails, letters etc. Written in english 			
	24/03/25	29/03/25		<ul style="list-style-type: none"> • List the difference between job and career • Communicate and behave appropriately with all genders and pwd • Discuss how to escalate any issues related to sexual harassment at workplace according to poah act 			
March-April 2025	31/03/25	05/04/25	06	<ul style="list-style-type: none"> • List common components of salary and compute income, expenses, taxes, investments etc • Discuss relevant rights and laws and use legal aids to fight against legal exploitation • Discuss relevant rights and laws and use legal aids to fight against legal exploitation 	Assignment, tests, Oral, Quiz, Group Discussion	PPT	Datey, V.S. (2019). Indirect Taxation. New Delhi. Nadhani, A.K. (2019), Implementing Tally. BPB Publications.
	07/04/25	11/04/25		<ul style="list-style-type: none"> • Identify and list different types of entrepreneurship and enterprises and assess opportunities for potential business through research • Identify and list sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity • Explain how to identify different types of customers 			

				• Identify and list apprenticeship opportunities and register for it as per guidelines and requirements			
Assessment Rubrics	Component	Max Marks					
	ISA 1						
	ISA 2						
	Practical						
	Project						
	Semester End Exam	100					