

## Semester Lecture Plan

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

**Name of Faculty: Ms. Yakshita Kiran Vengurlekar**

**Subject: Indirect Tax**

**Paper code: COM204**

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

**Division:**

**Academic year: 2025 - 2026**

**Semester: IV**

**Total Lectures: 60**

### **Course Objectives:**

- a) To enable learners to discuss the recent trends in the financial services industry.
- b) To enable learners to understand the fund based financial services.
- c) To enable learners to understand the fee based financial services.

### **Course Outcome: After completion of the course, the students will be equipped with the following**

- a) To acquaint learners with basic concepts of Goods and Services Tax.
- b) To familiarize learners with various provisions under Goods and Services Tax.
- c) To understand the compliance procedure of Goods and Services Tax.
- d) To gain the basic knowledge of Customs Duty.

### **Student Learning Outcome: After completion of the course, the students will be equipped with the following**

- a) Understand the basic concepts of Goods and Services Tax.
- b) Understand various provisions under Goods and Services Tax Act
- c) Understand the compliance procedure of GST
- d) Understand the basic concepts of Customs Duty.

Month	Lectures From: To:		No. of lectures allotted	Topic, Subtopic to be covered	Exercises/ Assignments	ICT Tools	Reference books
December	1-12-2025	6-12-2025	3	<b>Unit 1: Introduction to Indirect Taxes</b> Meaning, Types, and	Question and answers, problem solving, quiz, Case Studies		Aditya Singhanian. Taxmann's GST Practice Manual.
	08-12-2025	13-12-2025	4	Nature of Indirect Taxes, GST - Dual Concepts of SGST, CGST, UTGST & IGST. Features of GST, Benefits of GST		Interactive panels, Power Point Presentations, PDF's, Google classrooms	Vinod K Singhanian. Taxmann's Students Guide to GST and Customs Law
	15-12-2025	20-12-2025	3	GST Structure in India, GST Council and its composition. Basic Procedures of GST,	Question and answers, problem solving, consumer survey, quiz, Case Studies		Aditya Singhanian. Taxmann's GST Practice Manual.
	22-12-2025	23-12-2025	2	Harmonized system of Nomenclature (HSN) Code. Definitions under CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply,		Interactive panels, Power Point Presentations, PDF's, Google classrooms	Vinod K Singhanian. Taxmann's Students Guide to GST and Customs Law
January	02-01-2026	3-01-2026	1	Mixed Supply, Business, Business Vertical, Capital Goods			
	5-01-2026	10-01-2026	4	Casual Taxable Person, Works Contract, Turnover, Aggregate Turnover. <b>Unit 2: Provisions under Goods and Services Tax Act</b> Exemptions from GST: Introduction, Power to grant exemption from tax.	Case studies, Question and answers, problem solving, quiz	Interactive panels, Power Point Presentations, PDF's, Google classrooms	Aditya Singhanian. Taxmann's GST Practice Manual.

Month	Lectures From: To:		No. of lectures allotted	Topic, Subtopic to be covered	Exercises/ Assignments	ICT Tools	Reference books
	12-01-2026	17-01-2026	4	Goods and Services exempted from tax. Rates of GST, Levy and Collection of GST, Time and Place of Supply.	ISA I Assignment	Interactive panels, Power Point Presentations, PDF's, Google classrooms	Vinod K Singhania. Taxmann's Students Guide to GST and Customs Law
	19-01-2026	24-01-2026	4	Inter State Supply, Intra State Supply, Composition Scheme under GST			
	26-01-2026	31-01-2026	3	Input Tax, Output Tax, Net Tax, Utilisation of Input Tax Credit,		Interactive panels, Power Point Presentations	Vinod K Singhania. Taxmann's Students Guide to GST and Customs Law
February	2-02-2026	07-02-2026	4	Reverse Charge. (Including Problems)  <b>Unit 3: Compliance under Goods and Services Tax</b>  Registration, Tax Invoice	Case studies, Question and answers, problem solving, quiz		Aditya Singhania. Taxmann's GST Practice Manual.
	09-02-2026	14-02-2026	4	Bill of Supply, Debit & Credit Notes, Electronic Way Bill	ISA 2 Written Test		Vinod K Singhania. Taxmann's Students Guide to GST and Customs Law
	16-02-2026	21-02-2026	4	Types of Returns Filing of Returns Computation of GST Liability, Payment of Tax		Interactive panels, Power Point Presentations, PDF's, Google classrooms	Aditya Singhania. Taxmann's GST Practice Manual.
	23-02-2026	28-02-2026	4	Fines and penalties under GST, Assessment & Audit.	Case studies, Question and answers, problem solving, quiz		

March	2-03-2026	07-03-2026	4	<b>Unit 4: Customs Act 1962, and Customs Tariff Act 1975</b>  Nature of Customs duty, Territorial waters and custom waters, Goods under Customs Act, Basic Customs Duty			
Month	Lectures From: To:		No. of lectures allotted	Topic, Subtopic to be covered	Exercises/ Assignments	ICT Tools	Reference books
	09-03-2026	14-03-2026	4	Additional Customs Duty, Protective Duties, Countervailing Duties, Safeguard Duty, National Calamity Contingent Duty (NCCD)	ISA 3	Interactive panels, Power Point Presentations, PDF's, Google classrooms	
	16-03-2026	21-03-2026	3	Transactional Value at the time of place of importation, rate of exchange for customs valuation, inclusions and exclusions from assessable value	Case studies, Question and answers, problem solving, quiz		Aditya Singhanian. Taxmann's GST Practice Manual.
	23-03-2026	28-03-2026	4	Methods of valuation of Customs, Baggage, Rate of Custom duty of Baggage. (Including Problems)			Vinod K Singhanian. Taxmann's Students Guide to GST and Customs Law
	30-03-2026	31-03-2026	2	<b>Revision</b>			
	<b>Total Lectures</b>		<b>60</b>				

Component	Max Marks
ISA 1	10
ISA 2	10
ISA 3	10
Practical	
Project	
Semester End Exam	80

