

		Lecture Plan					
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa							
Name of Faculty: Ms. Navami Sawant		Subject: Indirect taxes(GST)					
Paper code: VOG602		Program: T.Y.B.VOC				Division:	
Academic year: 2025-2026		Semester: VI				Total Lectures: 30	
Course Objectives: . To familiarise and develop an understanding of basics of GST and appreciate its relevance in banking and insurance sector							
Course Outcome: 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.							
Student Learning Outcome: 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
DECEMBER 2025	1/12/2025	6/12/2025	6	UNIT 1 :Introduction to Goods and Service Tax(GST) and its		Powerpoint	Govindan, P. N. (Latest

	8/12/2025	13/12/2025		Important Provisions & Procedures Under GST -:Need for GST			Year). Indirect Taxes made easy. Chennai: C.Sitaraman & Co.Pvt.Ltd.
				Concept of GST- Benefits of GST			2. Majumder, b. S. (Latest Year). GST: Explained for Common Man. New Delhi: Niyogi Books Private Limited.
	15/12/2025	20/12/2025		Framework of GST in India- GST Council			
	22/12/2025	23/12/2025		Supply under GST			
JANUARY 2026	02/1/2026	03/1/2026		Charge of GST		Powerpoint	Govindan, P. N. (Latest Year). Indirect Taxes made easy. Chennai: C.Sitaraman & Co.Pvt.Ltd.
	05/1/2026	10/1/2026		Exemptions from GST			2. Majumder, b. S. (Latest Year). GST: Explained for Common Man. New Delhi: Niyogi Books Private Limited.
	12/1/2026	17/1/2026		Place of Supply			
	19/1/2026	24/1/2026		Time & Value of Supply			
	26/1/2026	31/1/2026	8	Concessions to Small Traders and Small Enterprises			
February 2026	02/2/2026	07/2/2026		Computation of GST Liability- Input Tax Credit- Registration-		Powerpoint	Govindan, P. N. (Latest Year). Indirect Taxes made easy. Chennai: C.Sitaraman & Co.Pvt.Ltd.
	09/2/2026	14/2/2026		Books of Accounts needed for filing GST Return - Tax Invoice, Credit and Debit Notes			2. Majumder, b. S. (Latest Year). GST: Explained for Common Man. New Delhi:
	16/2/2026	21/2/2026		E- Way Bill- Reverse ChargeGrievance and Redressal			
	23/2/2026	28/2/2026		Unit 2 Import and Export under GST- - GST Return – Contents and Periodicity			
			8				

							Niyogi Books Private Limited.
March 2026	02/3/2026	07/3/2026	8	GST Return Form for Small Traders and Small Enterprises- Payment of GST		Powerpoint	Govindan, P. N. (Latest Year). Indirect Taxes made easy. Chennai: C.Sitaraman & Co.Pvt.Ltd. 2. Majumder, b. S. (Latest Year). GST: Explained for Common Man. New Delhi: Niyogi Books Private Limited.
	09/3/2026	14/3/2026		Refund- Job work			
	16/3/2026	18/03/2026		Offences and Penalties			
	23/3/2026	28/03/2026		Exercises on Calculation of GST Liability of Small Trader and Small Enterprise			
	30/3/2026	31/3/2026		Customer Education on GST			
TOTAL LECTURES			30				

Assessment Rubrics

Component	Max Marks
ISA 1	
ISA 2	
Practical	
Project	
Semester End Exam	100