

Lecture Plan																
Name of the college: Government College of Arts, Science & Commerce, Sanquelim Goa.																
Name of Faculty: Khemraj Alias Sangam Shet			Subject: Goods and Service Tax I													
Paper code: VOS606		Program: T.Y.BVOC			Division: A											
Academic year: 2025 - 2026		Semester: VI		Total Lectures: 60												
Course Objectives: A brief structural overview of the penalty on GST, Conceptualisation of appeal and revision in GST, Enhances knowledge on legal concepts, Overview of the concept of Inspection, Conceptualisation of search and seizure																
Expected Course Outcome: Understand Penalty and Late fees, Appeal and Revision in GST, Describe Prosecution and compounding, know the Provision Relating to Evidence, Inspection, Search and Seizure.																
Student Learning Outcome: Students will be able to know, understand and aware about the concept of Penalty, Inspection, Search and Seizures.																
Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/Assignment	ICT Tools	Reference books									
Dec	1-12-2025	6-12-2025	01	CO, PO, PSOs, Introduction to the course												
	8-12-2025	13-12-2025	01	Module 13: Offences and Penalties	To identify and note down the	Google Meet/Powerpoint										

					famous offences and penalties by the GST department	presentation/ Moodle LMS	
	15-12-2025	22-12-2025	01	A brief structural overview of the penalty on GST			
	3-01-2026	10-01-2026	01	A brief structural overview of the penalty on GST			
	12-01-2026	17-01-2026	01	Conceptualisation of appeal and revision in GST			
	19-01-2025	24-01-2025	01	Conceptualisation of appeal and revision in GST			
	27-07-2026	31-01-2026	01	Prosecution and compounding, explain the Provision Relating to Evidence			
	02-02-2026	07-02-2026	01	Prosecution and compounding, explain the Provision Relating to Evidence			
	09-02-2026	14-02-2026	01	Examples			
	16-02-2026	21-02-2026		Module 14: Inspection, Search and Seizures	Identify such seizures and draft a detailed document arguing	Smartboard, Open board app with an Interactive pad, and a	

					against the same.	PowerPoint presentation.	
	23-02-2026	28-02-2026	01	Overview of the concept of Inspection			
	02-03-2026	07-03-2026	01	Overview of the concept of Inspection			
	09-03-2026	14-03-2026	01		Smartboard, Open board app with Interactive pad., Powerpoint presentation.		
				Conceptualisation of search and seizure			
	16-03-2026	21-03-2026	01	Conceptualisation of search and seizure			
	23-03-2026	28-03-2026	01	Examples			
	30-03-2026	31-03-2026	01	Revision			
			01				

*** Assessment Rubrics**

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