

Lesson Plan

B. Com Vth Semester 2024-2025

GOODS AND SERVICES TAX BC-503

Course Learning Outcomes (CLO)

After completing this course, the learner will be able to:

- Distinguish the earlier indirect tax system and present indirect tax system.
- Explain the structure of GST.
- Analyse the benefits of GST.
- Explain the provisions of levy and collection of GST.
- Explain the concept of time, place and value of supply.
- Explain importance and benefits of Input Tax Credit.
- Describe the provisions, types and procedures of Registration

	Theory	Tutorial	Total
Internal Assessment Marks	20	-	20
End Term Exam Marks	80	-	80
Exam Time	3 Hrs.	-	3 Hrs.

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprise of five parts of 4 marks each. Question Nos. 2 to 9 will carry 15 marks each
2. Students are required to attempt 5 questions in all which includes first compulsory question.

References

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act
- Goods and Services Tax Act.

Tentative Lesson Schedule

Months	Topics	Contact Hours
July 2024	GST: meaning, taxable person, registration: procedure and documents required	05 Hours
August 2024	Levy and collection of GST Time and place of supply of goods and services, value of taxable supply	18 Hours
September 2024	Computation of input tax credit and transfer of input tax credit Tax invoice credit and debit note	18 Hours
October 2024	Various returns to be filed under GST Payment of tax including TDS, Interest Provisions on delayed payment	18 Hours
November 2024	Offences and penalties. Revision	05 Hours

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