

LESSON PLAN

SUBJECT:- GOODS AND SERVICES TAX

CLASS:- B.COM III, SEMESTER-~~V~~^{VI}TH, COURSE CODE:- BC-603

WEEK	TOPIC
1	Tax Structure in India, Overview of GST
2	Registration, Taxable Event and Scope of Supply under GST
3	Levy and Collection of Tax, Ist Assignment
4	Small Taxable Persons: Exemptions and Composition Scheme
5	Time of Supply, Place of Supply, Value of Taxable Supply
6	Input Tax Credit, IInd Assignment
7	Tax Invoice, Credit and Debit Notes
8	Returns, Assessment and Audit
9	Payment of Tax, Class Test
10.	offences and Penalties
11	Appeals and Revision, Class Test
12	Practical Exposure to GST