

S.D. COLLEGE HOSHIARPUR

Teaching, Learning & Evaluation Plan

Semester: - 3rd semester

Lecture: - ___6___ Lect /week

Course Code: - BCM-306

Course Title: - GOODS AND SERVICE TAX

Objectives of the course: Understanding of basics of GST

Learning Outcome:

- It will enhance student knowledge about GST.
- It will increase the knowledge of students regarding how to apply under GST.
- It will also enhance student knowledge regarding different portals of GST.

Detailed Plan for Lectures: -Syllabus to be covered throughout the semester

Unit	Topic	Teaching point	Specific objective	Teaching methodology	Reference
I	Introduction of GST	Tax structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST	To give knowledge about the GST	Lecture and group discussion	GST act
	CGST and SGST	Registration procedure under GST, CGST/ SGST Act, 2017	To give knowledge about CGST and SGST	Lecture and group discussion	Taxmann's GST Ready Reckoner
	Officers under GST	Classes of officers under GST, their appointment and powers;	To know about various classes of officers under GST	Seminar and presentation	GST act
	Levy and collection	Levy and collection of	To know about levy and	Lecture and group	V.K.

		CGST/ SGST; Composition Levy scheme	collection of CGST and SGST	discussion	Sareen ,Ajay Sharma By Kalyani publishers
II	IGST Act, 2017	IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST	To know about different IGST term	Seminar and group discussion	Integrated Goods and Services Tax Act 2017
	Input tax credit	Input tax credit	To go through the concept of ITC	Lecture and group discussion	GST act
	Returns under GST	Returns under GST	To know about the different returns under GST	PPT presentation	V.K. Sareen ,Ajay Sharma By Kalyani publishers
	Refund of tax	Refund of tax	To know about refund of tax	Lecture and group discussion	Taxmann's GST Ready Reckoner
	offences and penalties under GST	offences and penalties under GST	To know about offences and penalties under GST	Seminar	GST act
	Prosecution and Appeals under GST,	Prosecution and Appeals under GST,	To know about prosecution and appeals under GST	Lecture and group discussion	V.K. Sareen ,Ajay Sharma By Kalyani publishers
	GST Portal	GST Portal: GST Eco system, GST	To give knowledge about different	Seminar	Taxmann's GST Ready Reckoner

		suvidha provider	GST portal to students		
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Question Bank: -

Long Notes: -

1. Write note on GST. Also discuss its advantages and disadvantages.
2. Write Note on constitutional amendment under GST.
3. What do you understand by Input Tax Credit.
4. Write note on CGST and SGST.
5. Write note on registration procedure under GST.
6. Write note on time value supply under GST.
7. "GST is consumption-based tax." Discuss.
8. GOODS AND SERVICES TAX
9. What is Indirect Tax ? Differentiate b/w Indirect tax and Direct Tax?
10. Explain the different benefits of implementing GST.
11. Explain the difference between compulsory registration and voluntary registration.
12. Write a detail note on composition of levy.
13. What activities to be treated as supply of goods and services?
14. Explain the taxable and non-taxable supplies u/s of GST act.
15. Explain in detail the rules for determination of time supply of goods under GST.
16. Explain the law relating to determination of value of supply .
17. Explain the importance of the concept of related person valuation
18. Explain provisions regarding issue of tax invoice under GST in India.
19. What are intra state transactions as defined u/s 8 of IGST act?
20. How tax is determined in case of inter state supply and export.
21. What are the rules regarding determining the place of supply?
22. Explain provisions regarding input tax credit under GST.
23. Describe provisions relating to filing of return under GST.

Short notes: -

1. What do you mean by GST.
2. Write note on PAN.
3. Write note on CGST.
4. Write note on IGST.
5. Write note on ITC.

Submitted by
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