Lesson plan

Session: 2021-22

**Faculty Name:** Ms. Anshu

**Subject:-** G.S.T & Custom Law

**Class:** B.Com VIth Sem

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| Week 1 | * Indirect Taxes: An Introduction * Group Discussion |
| Week 2 | * Goods and Services Tax * Written Test |
| Week 3 | * GST Council, GST Network, E-Way Bill, Unjust Enrichment * Assignment |
| Week 4 | * Anti-Profiteering, Avoidance of Dual Control & Key Definitions * Assignment & Presentation |
| Week 5 | * Impact of GST on Trade, Manufacture & Services * Written Test |
| Week 6 | * Supply & Exempted Goods & Services * Group Discussion |
| Week 7 | * IGST, Taxation Mechanism under GST * Written Test |
| Week 8 | * Computation of Taxable Value & GST * Group Discussion |
| Week 9 | * Composition Scheme & Reverse Charge Mechanism * Assignment & Presentation |
| Week 10 | * ITC & Registration * Revision |
| Week 11 | * Job work, E-Commerce & Online Supply of Data * Written Test |
| Week 12 | * Returns, Payment & Refund of Tax, Invoice & Accounts * Group Discussion |
| Week 13 | * Assessment & Audit, Collection & Recovery of Tax * Assignment & Presentation |
| Week 14 | * GST Administration, Powers, Penalties & Prosecution * Written Test |
| Week 15 | * Appeal, Revision & Advance Ruling Authority, Accounting under GST * Written Test |
| Week 16 | * Custom Act: Introduction & Nature, Custom Duty * Presentation & Written Test |
| Week 17 | * Import & Export Procedure & Documents, Promotion Schemes * Revision & Written Test |
| Week 18 | Revision & Tests |