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
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| 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
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| Week 7 | * IGST, Taxation Mechanism under GST
* Written Test
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| Week 8 | * Computation of Taxable Value & GST
* Group Discussion
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| Week 9 | * Composition Scheme & Reverse Charge Mechanism
* Assignment & Presentation
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| Week 10 | * ITC & Registration
* Revision
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| Week 11 | * Job work, E-Commerce & Online Supply of Data
* Written Test
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|  Week 12 | * Returns, Payment & Refund of Tax, Invoice & Accounts
* Group Discussion
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| Week 13 | * Assessment & Audit, Collection & Recovery of Tax
* Assignment & Presentation
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| Week 14 | * GST Administration, Powers, Penalties & Prosecution
* Written Test
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| Week 15 | * Appeal, Revision & Advance Ruling Authority, Accounting under GST
* Written Test
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| Week 16 | * Custom Act: Introduction & Nature, Custom Duty
* Presentation & Written Test
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| Week 17 | * Import & Export Procedure & Documents, Promotion Schemes
* Revision & Written Test
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| Week 18 | Revision & Tests |