

Smt. A.A.A. Govt. P.G. College, Kalka

Schedule of Tentative Lesson Plan for Odd Semester 2020-21

Name of the Faculty : Dr. Manisha Khanna
Class & Section : B.Com 5th Semester (Section A)
Subject : Goods & Service Tax (GST)

Sr. No.	Month	Week with Span of Dates	Topic/s to be Covered
1	Aug-20	17th to 22nd	Tax- introduction, features, elements, concepts of duty, fees, penalty, types of Tax
2		24th to 29th	GST- introduction, salient features, Tax structure in India before & after implementation of GST
3		31st to 05th	Taxable event under GST, Scope of supply under GST
4	Sep-20	07th to 12th	Levy and collection of tax under GST, liability to pay GST
5		14th to 19th	Power to grant exemption from GST, Composition scheme- introduction, key features
6		21st to 26th	Composition scheme- applicability, conditions & restrictions, benefits, drawbacks
7		28th to 03rd	Registration procedure under composition scheme
8	Oct-20	05th to 10th	Time of supply under GST
9		12th to 17th	Place of supply under GST
10		19th to 24th	Value of taxable supply under GST
11		26th to 31st	Value of taxable supply under GST
12	Nov-20	02nd to 07th	Input tax credit
13		09th to 14th	Input tax credit, registration
14		16th to 21st	Various returns to be filed under GST
15		23rd to 28th	Payment of tax including interest on delayed payments under GST
16		30th to 05th	Payment of tax including interest on delayed payments under GST
17	Dec-20	07th to 12th	Offences and Penalties under GST
18		14th to 19th	Offences and Penalties under GST