**TEACHING PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to April 2024)**

**Name: Ritu Choudhary**

**Class:** B.Com. (Pass)

**Subject:** Goods and Services Tax & Customs Law (6.05)

**Semester:** 6th

**Department:** Commerce

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| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** |
| **JANUARY** | **Unit-1**Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax | Concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply | Levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO) | Exemption from GST; Composition levy |
| **FEBRUARY** | **Unit-2**Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services | Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit | Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances | Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors |
| **MARCH** | **Unit-3**Registration; Issue of invoices:- tax invoice, revised tax invoice | Credit note, debit note, bill of supply, receipt voucher | Refund voucher, payment voucher, invoices in special cases. ; E-way billPayment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit | **Vacations** |
| **APRIL** | **Unit-4**Customs duty: Important definitions | Types, importance | Documents required for import and export procedure | Export Promotion Scheme |

**Teacher Signature**