

Saraswati Mahila Mahavidyalaya, Palwal

Lesson Plan :

Name of the Assistant/Associate Professor: Ms. Babila Bansal

Class and Section: B.Com IIIrd year

Name of subject: Indirect tax

Subject Lesson Plan : 18 weeks (from January 2018 to April 2018)

(Note: Prepare as per list of holidays declared by Haryana govt.)

WEEK 1
ASSIGNMENT:
WEEK 1, DAY 1, DATE : 01/01/2018 (MONDAY)
UNIT-1 Indirect tax → Meaning, classification features, merits, Demerits and difference between direct and Indirect tax
WEEK 1, DAY 2, DATE : 02/01/2018 (TUESDAY)
Central Excise duty :- History, meaning, laws relating to Central Excise duty, kinds, Nature and Taxable event of Excise duty
WEEK 1, DAY 3, DATE : 03/01/2018 (WEDNESDAY)
Merits, Demerits, Conditions of levying Excise duty, difference between Excise duty and Custom duty and Central sales tax
WEEK 1, DAY 4, DATE : 04/01/2018 (THURSDAY)
Terms used in Central Excise duty :- Goods, Excisable goods, Non Excisable goods, Production Manufacture, processing, Deemed manufacturer, manufacturer etc.
WEEK 1, DAY 5, DATE : 05/01/2018 (FRIDAY)
Holiday on account of Guru Govind Singh's Birthday
WEEK 1, DAY 6, DATE : 06/01/2018 (SATURDAY)

Central Excise Tariff act (CETA) 1985, Burden to Prove classification, steps, general principles and imperative rules for classification.

WEEK 2

ASSIGNMENT:

WEEK 2, DAY 1, DATE :08/01/2018(MONDAY)

Need, and features of classification
Relation b/w central Excise Tariff act 1985 and
Central Excise act 1944

WEEK 2, DAY 2, DATE :09/01/2018(TUESDAY)

written test of Introduction and central
Excise duty

WEEK 2, DAY 3, DATE :10/01/2018(WEDNESDAY)

Valuation under Central Excise duty :- Basis
of charging Central Excise duty

WEEK 2, DAY 4, DATE :11/01/2018(THURSDAY)

- * Transaction Value :- conditions
- * Constituents of Assessable value
- * Exclusions from transaction value.

WEEK 2, DAY 5, DATE :12/01/2018(FRIDAY)

- * Rules to determine Assessable value
- * Sale through related person
- * Compounded levy scheme.

WEEK 2, DAY 6, DATE :13/01/2018(SATURDAY)

- * Computation of Assessable value (Numerical)

WEEK 3

ASSIGNMENT:

WEEK 3, DAY 1, DATE : 15/01/2018 (MONDAY)

Revision of Valuation under central Excise duty

WEEK 3, DAY 2, DATE : 16/01/2018 (TUESDAY)

Numerical Question of 'Calculation of Excise duty'

WEEK 3, DAY 3, DATE : 17/01/2018 (WEDNESDAY)

Numerical Question of 'Calculation of Excise duty'

WEEK 3, DAY 4, DATE : 18/01/2018 (THURSDAY)

Ch:-5 Registration :- Compulsion, Exemption
Procedure of registration

WEEK 3, DAY 5, DATE : 19/01/2018 (FRIDAY)

Ch-6 :- Routine procedure under central Excise duty :- Records, Books of Account, Removal of Excisable goods and Payment of Excise duty

WEEK 3, DAY 6, DATE : 20/01/2018 (SATURDAY)

* Returns :- ER-1, ER-2, ER-3, ER-4, ER-5, ER-6
* Invoice System
* Samples

WEEK 4

ASSIGNMENT:

WEEK 3, DAY 1, DATE : 22/01/2018 (MONDAY)

Holiday on account of Basant Panchmi.
WEEK 4, DAY 2, DATE :23/01/2018(TUESDAY)
* Bonds * Large Tax Payer units
WEEK 4, DAY 3, DATE :24/01/2018(WEDNESDAY)
Holiday on account of Sir Chotu Ram Jayanti.
WEEK 4, DAY 4, DATE :25/01/2018(THURSDAY)
CENVAT :- Meaning, Cascading effect, features of CENVAT
WEEK 4, DAY 5, DATE :26/01/2018(FRIDAY)
Holiday on account of Republic Day.
WEEK 4, DAY 6, DATE :27/01/2018(SATURDAY)
Important Definitions, utilisation of CENVAT CREDIT CENVAT ON Capital goods and on input services
WEEK 5
ASSIGNMENT:
WEEK 5, DAY 1, DATE :29/01/2018(MONDAY)
Input service distributors, Procedure for utilisation CENVAT CREDIT, CENVAT AUDIT, Wrong CENVAT Credit Time limit and Carry forward of CENVAT CREDIT
WEEK 5, DAY 2, DATE :30/01/2018(TUESDAY)
Ch-8. Assessment Under Central Excise
WEEK 5, DAY 3, DATE :31/01/2018(WEDNESDAY)
Holiday on account of Guru Ravi Dass Jayanti
WEEK 5, DAY 4, DATE :01/02/2018(THURSDAY)
Ch-9 :- Penalties, offences & Punishment

CH-10

WEEK 5, DAY 5, DATE :02/02/2018(FRIDAY)

CH-10 - Administrative setup of Central Excise duty

WEEK 5, DAY 6, DATE :03/02/2018(SATURDAY)

CH-11 - Excise Exemptions to small scale units
Main provisions, slabs in SSI Exemptions

WEEK 6

ASSIGNMENT:

WEEK 6, DAY 1, DATE :05/02/2018(MONDAY)

CH-11 → Procedure Concessions to SSI UNITS

WEEK 6, DAY 2, DATE :06/02/2018(TUESDAY)

UNIT-II Meaning, Role, nature, Types,
and demerits of CUSTOM DUTY

WEEK 6, DAY 3, DATE :07/02/2018(WEDNESDAY)

:- Countervailing duty

WEEK 6, DAY 4, DATE :08/02/2018(THURSDAY)

Important Definitions of Custom duty

WEEK 6, DAY 5, DATE :09/02/2018(FRIDAY)

VALUATION RULES FOR CUSTOM DUTY :- METHODS
of valuation

WEEK 6 ,DAY 6 ,DATE :10/02/2018(SATURDAY)

Holiday on account of Maharshi Dayanand Saraswati Jayanti.

WEEK 7

ASSIGNMENT:

WEEK 7, DAY 1 ,DATE :12/02/2018(MONDAY)

methods of valuation

WEEK 7 ,DAY 2 ,DATE :13/02/2018(TUESDAY)

Holiday on account of Maha Shivaratri.

WEEK 7, DAY 3 ,DATE :14/02/2018(WEDNESDAY)

Computation of Assessable Value (Practical
Questions)

WEEK 7 ,DAY 4 ,DATE :15/02/2018(THURSDAY)

Computation of Custom duty (Practical
Questions)

WEEK 7, DAY 5 ,DATE :16/02/2018(FRIDAY)

written test of Introduction of Custom
act and Computation of Assessable
value & Custom duty

WEEK 7 ,DAY 6 ,DATE :17/02/2018(SATURDAY)

Ch-5 Custom Duty Authorities and their powers

WEEK 8

ASSIGNMENT:

WEEK 8, DAY 1, DATE :19/02/2018(MONDAY)

Ch-6 - Penalties and Prosecutions

WEEK 8, DAY 2, DATE :20/02/2018(TUESDAY)

Ch-7 Appeals and Revision

WEEK 8, DAY 3, DATE :21/02/2018(WEDNESDAY)

Written Test of Ch-5, 6, 7

WEEK 8, DAY 4, DATE :22/02/2018(THURSDAY)

Ch-8 - Baggage, Postal articles and stores rules

WEEK 8, DAY 5, DATE :23/02/2018(FRIDAY)

Ch-9 - Import procedure :- Meaning, Procedure, documents to be submitted by importer, types of Import

WEEK 8, DAY 6, DATE :24/02/2018(SATURDAY)

clearance of goods for warehousing,

clearance for home consumption
Important documents in import trade

WEEK 9

ASSIGNMENT:

WEEK 9, DAY 1, DATE : 26/02/2018 (MONDAY)

Written test of Import Procedure

WEEK 9, DAY 2, DATE : 27/02/2018 (TUESDAY)

Ch-10 Export Procedure :- formalities, Despatching of goods, clearance of export goods, Despatching documents of Title and Realising Payment

WEEK 9, DAY 3, DATE : 28/02/2018 (WEDNESDAY)

VACATION -II

WEEK 9, DAY 4, DATE : 01/03/2018 (THURSDAY)

VACATION -II

WEEK 9, DAY 5, DATE : 02/03/2018 (FRIDAY)

VACATION -II

WEEK 9, DAY 6, DATE : 03/03/2018 (SATURDAY)

VACATION -II

WEEK 10

ASSIGNMENT:

WEEK 10, DAY 1, DATE : 05/03/2018 (MONDAY)

Documents used in export trade
export oriented units

WEEK 10, DAY 2, DATE :06/03/2018(TUESDAY)

Special Economic Zones
Other Export Promotion Schemes

WEEK 10, DAY 3, DATE :07/03/2018(WEDNESDAY)

Written test of Export procedure and
Export promotion scheme

WEEK 10, DAY 4, DATE :08/03/2018(THURSDAY)

UNIT-III - Central Sales Tax :- meaning, kinds of
Sales tax, features of central sales tax,

WEEK 10, DAY 5, DATE :09/03/2018(FRIDAY)

Some important terms and Nexus theory

WEEK 10, DAY 6, DATE :10/03/2018(SATURDAY)

Ch-2 - • tax liability under CST Act 1956
• Sales against form C

WEEK 11

ASSIGNMENT:

WEEK 11, DAY 1, DATE :12/03/2018(MONDAY)

- other forms
- Rates of tax in the course of interstate trade

WEEK 11, DAY 2, DATE :13/03/2018(TUESDAY)

Revision of CST

WEEK 11, DAY 3, DATE : 14/03/2018 (WEDNESDAY)

written test of Cn-I Central Excise duty

WEEK 11, DAY 4, DATE : 15/03/2018 (THURSDAY)

written test of CENVAT

WEEK 11, DAY 5, DATE : 16/03/2018 (FRIDAY)

Make Assignment of Valuation of Rules for Custom Duty (methods)

WEEK 11, DAY 6, DATE : 17/03/2018 (SATURDAY)

Assignment of Import Procedure and Documents

WEEK 12

ASSIGNMENT:

WEEK 12, DAY 1, DATE : 19/03/2018 (MONDAY)

written test of Import Procedure & Documents

WEEK 12, DAY 2, DATE : 20/03/2018 (TUESDAY)

Oral discussion of terms used in Indirect tax

WEEK 12, DAY 3, DATE : 21/03/2018 (WEDNESDAY)

Ch-3 :- Provisions relating to inter state sales

WEEK 12, DAY 4, DATE : 22/03/2018 (THURSDAY)

Ch-4 Determination of Gross sales and taxable turnover (theory + Numerical)

WEEK 12, DAY 5, DATE : 23/03/2018 (FRIDAY)

Holiday on account of Shahidi diwas.

WEEK 12, DAY 6, DATE : 24/03/2018 (SATURDAY)

Ch-5 :- Registration of Dealers

WEEK 13

ASSIGNMENT:

WEEK 13, DAY 1, DATE : 26/03/2018 (MONDAY)

Revision of Registration of Dealers

WEEK 13, DAY 2, DATE : 27/03/2018 (TUESDAY)

Unit - IV Service tax :- History, Constitutional features, validity, concept, Nature, Basis of charge, Negative list of approach of taxation of service

WEEK 13, DAY 3, DATE : 28/03/2018 (WEDNESDAY)

Applicability, sources, Rate, taxable event, and Administration of service tax

WEEK 13, DAY 4, DATE : 29/03/2018 (THURSDAY)

Holiday on account of Mahavir jayanti.

WEEK 13, DAY 5, DATE : 30/03/2018 (FRIDAY)

written test of service tax

WEEK 13, DAY 6, DATE : 31/03/2018 (SATURDAY)

Ch-2 - Point of taxation

WEEK 14

ASSIGNMENT:

WEEK 14, DAY 1, DATE : 02/04/2018 (MONDAY)

Ch-3 - Place of provision of service

WEEK 14, DAY 2, DATE : 03/04/2018 (TUESDAY)

Ch-3 - Place of provision of service

WEEK 14, DAY 3, DATE : 04/04/2018 (WEDNESDAY)

Revision of Point of taxation and
place of provision of service

WEEK 14, DAY 4, DATE :05/04/2018(THURSDAY)

ch-4 Exemptions and Abatements

WEEK 14, DAY 5, DATE :06/04/2018(FRIDAY)

ch-5 Main provision of service tax
Registration and provision

WEEK 14, DAY 6, DATE :07/04/2018(SATURDAY)

Partial Reverse charge, Advance
payment of service tax

WEEK 15

ASSIGNMENT:

WEEK 15, DAY 1, DATE :09/04/2018(MONDAY)

ch-6 Computation of service tax :-
valuation, Inclusions, Exclusions, pure
agent, Exceptions

WEEK 15, DAY 2, DATE :10/04/2018(TUESDAY)

Numerical of Computation of service
tax

WEEK 15, DAY 3, DATE : 11/04/2018 (WEDNESDAY)

Ch-7 :- Assessment procedure

WEEK 15, DAY 4, DATE : 12/04/2018 (THURSDAY)

Ch-8 :- Service tax appeal Refund and Penalties
• Appeals to Commissioner, CESTAT, and Revision of orders

WEEK 15, DAY 5, DATE : 13/04/2018 (FRIDAY)

Refund and Penal provisions

WEEK 15, DAY 6, DATE : 14/04/2018 (SATURDAY)

Holiday on account of Vaisakhi & Dr B.R. Ambedkar's Jayanti.

WEEK 16

ASSIGNMENT:

WEEK 16, DAY 1, DATE : 16/04/2018 (MONDAY)

written test of Ch-8 Appeal, refund and Penalties.

WEEK 16, DAY 2, DATE : 17/04/2018 (TUESDAY)

Test of computation of service tax

WEEK 16, DAY 3, DATE : 18/04/2018 (WEDNESDAY)

Holiday on account of Maharshi Pasuram Jayanti

WEEK 16, DAY 4, DATE :19/04/2018(THURSDAY)

written test of Registration of vint-I

WEEK 16, DAY 5, DATE :20/04/2018(FRIDAY)

Oral discussion of all important terms used in Indirect tax

WEEK 16, DAY 6, DATE :21/04/2018(SATURDAY)

Test of All forms like C, D, F etc used in interstate sales

WEEK 17

ASSIGNMENT:

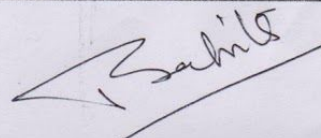
WEEK 17, DAY 1, DATE :23/04/2018(MONDAY)

Questions of Previous Question paper are given to make presentation

WEEK 17, DAY 2, DATE :24/04/2018(TUESDAY)

Previous Question papers are solved

WEEK 17, DAY 3, DATE :25/04/2018(WEDNESDAY)

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