

# SARASWATI MAHILA MAHAVIDHYALAYA, PALWAL

## LESSON-PLAN

Class: B.com 3rd YEAR

Semester: 6th

Subject: G.S.T

Session: 2021-2022

Lecture Number	Topic
1-16	<b>Unit-1</b>
	Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax,
	concept of GST; Important definitions; Exemption from GST
	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.
	<b>UNIT 2</b>
	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.
	<b>Unit -3</b>
	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-bill

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Lecture Number	Topic
	Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
	<b>Unit-4</b>
	Customs duty: Important definitions, types, importance, documents required for import and export procedure.
	Import and export procedure , Export Promotion Scheme