

ST. JOSEPH'S FIRST GRADE COLLEGE, HASSAN

(Affiliated to the University of Mysore)

LESSON PLAN 2018-2019 (Even Semester)

BUSINESS TAX II (6 Hours per week)

CLASS : VI SEM B.COM

Lecture Hours: 72 Hrs.

**Prepared by:
GURU PRASAD N N**

Objectives of the Subject: *To introduce the student with Custom duty and GST and its implementation.*

<i>UNIT/ SESSION/ HOURS (TIME REQUIRED)</i>	<i>TOPICS FOR STUDENT PREPARATION (INPUT)</i>	<i>PROCEDURE (PROCESS)</i>	<i>LEARNING OUTCOME (OUTPUT)</i>	<i>ASSESSMENT</i>
MODULE 1: Custom duty Act 1962 16 Hr.	Concept of custom duty.	Lecture Discussion Case Study Analysis.	To understand Concepts of custom duty and their essentials, and to Know Different types of duty	Concept based case building, Descriptive Test and seminar
MODULE 2:	Time of supply and supply of service.		To understand the applicability of tax on supply	

Introduction to time of supply and service 10 Hrs.		Lecture Discussion Case Study Analysis.	and supply of service	Concept based case building, Descriptive Test and seminar.
MODULE 3: Value of taxable supply 12 Hrs.	Value of taxable supply with cost based	Lecture Discussion Case Study Analysis.	To explain the various rules regarding applicability of value of taxable supply.	Concept based case building, Descriptive Test or seminar.
MODULE 4: Input Tax Credit 10 Hrs.	Introduction to GST and input tax credit.	Lecture Discussion Case Study Analysis.	To understand the various types of GST and input tax credit.	Concept based case building, Descriptive Test, MCQ
MODULE 5: Registration under GST 12 Hrs.	Various Definition under GST registration of parties	Lecture Discussion Case Study Analysis.	To familiarize the students regarding various parties of GST	Concept based case building, Descriptive Test, seminar
MODULE 6: Scope of supply and ITR 12 Hrs.	Scope of supply and ITR	Lecture Discussion Case Study Analysis.	Treatment of GST and ITR	Concept based case building, Descriptive Test, MCQ

MODULE WISE LESSON PLAN

HOURLY WISE LESSON PLAN

Subject: BUSINESS TAX II

Lecture Hours: 72 Hrs.

<i>Sl. No.</i>	<i>Unit & Objectives</i>	<i>No. of LH</i>	<i>Methodology/ Instructional Techniques</i>	<i>Evaluation</i>
Module 1.	Brief history of Custom duty	16		Question & Answer, Tests
1.	Introduction to Custom duty and tax planning	1	Lecture and Illustrations.	
2.	Types of custom duty	2	Lecture and Illustrations.	
3.	Prohibition of import and export	12	Lecture and Illustrations.	
4.	Revision/ Repetition of cases/ Cases/ Examples	1	Lecture and Illustrations.	
Module 2.	Time of supply and supply of service.	10		Question & Answer, Tests
1.	Time of supply	4	Lecture and Illustrations.	
2.	Supply of service.	5	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
Module 3.	Value of taxable supply with cost based	12		Question & Answer,

				Tests
1.	Computation of value of taxable supply	5	Lecture and Illustrations.	
2.	Coputaion of cost based supply	6	Lecture and Illustrations.	
5.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
Module 4.	Introduction to GST and input tax credit.	10		Question & Answer, Tests
1.	Introduction and meaning	4	Lecture and Illustrations.	
2.	Problems on ITC	5	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
Module 5.	Various Definition under GST registration of parties	12		Question & Answer, Tests
1.	Introduction and meaning and registration	6	Lecture and Illustrations.	
2.	Registration parties and procedures	4	Lecture and Illustrations.	
5.	Revision/ Repetition of cases/ Cases/ Examples	2	Questions/ Viva	
Module 6.	Scope of supply and ITR	12		Question & Answer, Tests
1.	ITR calculation	5	Lecture and Illustrations.	
2.	Reverse charge mechanism	5	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples.	2	Questions/ Viva	

References:

- 1) **GST – BY M C Shukla**
- 2) **Custom and Gst – By Taxmen Publication**

Thanking You,

Yours Faithfully,

Guru Prasad N N