



ARSD College, University of Delhi

Model Course Handout/Lesson Plan

Course Name : B.Com.(Hons)						
Semester	Course Code	Course Title	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
VI	BCH 6.2	Goods and Service Tax (GST) and Customs Law	5	1	-	6
Teacher/Instructor(s)		DILIP KUMAR GUPTA				
Session		2021-22 (Even)				

Course Objective:

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes:

After completing the course, the student shall be able to:

Lesson Plan:

- Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply
- Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty

Unit No.	Learning Objective	Lecture No.	Topics to be covered
1.	Introduction	1-5	Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of

			indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism
2.	Levy and collection of GST	6-20	Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies
3.	Input Tax Credit	21-35	Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work
4.	Procedures and Special Provisions under GST	36-50	Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.
5.	Customs Law	51-60	Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions

Evaluation Scheme:

No.	Component	Duration	Marks
1.	Internal Assessment		25
	• Quiz		
	• Class Test		
	• Attendance		
	• Assignment		
2.	End Semester Examination	3 hours	75

Sl. No.	Book References	Year of Publication/Reprint
	<ul style="list-style-type: none"> ➤ Ahuja, Girish, Gupta Ravi, GST & Customs Law. ➤ Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press ➤ Bansal, K. M., GST & Customs Law, Taxmann Publication ➤ Singhanian V. K , GST & Customs Lax, Taxmann Publication 	2022
Mode of Evaluation:		Internal Assessment / End Semester Exam