



Aggarwal College Ballabgarh

LESSON PLAN 17 WEEKS (JAN-APRIL)-2025

Name of Faculty: Dr Rachna Kalsan
Designation/ Department: Assistant Professor/ Commerce

CLASS: B.com		SEMESTER: 6	SECTION: A/C
SUBJECT: GST			
Week			
1	7-1-2025	Chapter- 1 GST- Introduction, Features, Types, Direct & Indirect Tax- Merits & Demerits.	
	8-1-2025	GST- Indian Structure of Tax, CGST, SGST	
	9-1-2025	Principles adopted & Constitutional Provisions of GST.	
	10-1-2025	Chapter- 2 Introduction, Elements, Genesis & Shortcomings.	
	11-1-2025	Features of GST	
	12-1-2025	S. U. N. D. A. Y.	
2	13-1-2025	Features of GST	
	14-1-2025	Benefits & Drawbacks of GST.	
	15-1-2025	Implementation of GST in India.	
	16-1-2025	Administeration of GST.	
	17-1-2025	Chapter- 3 Appointment of Officer under CGST.	
	18-1-2025	Revision of Chapter- 1, 2 & 3.	
	19-1-2025	S. U. N. D. A. Y.	
3	20-1-2025	Test- 1 (Chapter- 1, 2 & 3).	
	21-1-2025	Chapter- 4 Taxable Events & Scope of Supply.	
	22-1-2025	Transaction covered under Schedule II and Non Taxable Supplies	

	23-1-2025	Second Exclusion from Supply and Composite & Mixed Supply.
	24-1-2025	Chapter- 5 Levy and Collection of Tax.
	25-1-2025	Electronic Commerce Operator and the Liability to pay tax through ECO
	26-1-2025	REPUBLIC DAY /S. U. N. D. A. Y.
4	27-1-2025	Chapter- 6 Small Taxable Composition of GST- Features, Benefits and Drawbacks.
	28-1-2025	Types of Composition Scheme under GST
	29-1-2025	Composition Scheme under GST
	30-1-2025	Chapter- 7 Time of Supply- Introduction, Time of Supply of Goods.
	31-1-2025	Time of Supply of Services under Section- 13
	1-2-2025	Revision and Doubts
	2-2-2025	S. U. N. D. A. Y/BASANT PANCHAMI
5	3-2-2025	Change in Tax rate before and after with example.
	4-2-2025	Chapter- 8 The integrated GST act 2017 - Introduction
	5-2-2025	Defination under IGST
	6-2-2025	Assignment -1
	7-2-2025	Levy and Collection of Tax- under IGST and Power to grant exemption from tax (section 6).
	8-2-2025	Chapter- 9 Nature of Supply- inter and intra state.
	9-2-2025	S. U. N. D. A. Y
6	10-2-2025	Chapter - 10 Place of Supply- Introduction, Motives & Provisions under Section- 10
	11-2-2025	Provisions under section 10 and 11
	12-2-2025	HOLIDAY: GURU RAVIDAS JAYANTI
	13-2-2025	General and Specific rule for determination of place of supply of services.
	14-2-2025	General and Specific rule for determination of place of supply of services.
	15-2-2025	Chapter- 11- Supply Valuation: Elements of Value of Supply

	16-2-2025	S. U. N. D. A. Y.
7	17-2-2025	Value of Supply determined on the basis of Transaction cost.
	18-2-2025	Value of supply
	19-2-2025	Determination of value of supply under rule
	20-2-2025	Determination of value of supply under rule
	21-2-2025	Test
	22-2-2025	Chapter- 12 Input tax credit (Condition and Eligibility)
	23-2-2025	S. U. N. D. A. Y.
8	24-2-2025	Revision
	25-2-2025	Document required for Input Tax Credit.
	26-2-2025	HOLIDAY: MAHA SHIVRATRI
	27-2-2025	Chapter 12 Revision
	28-2-2025	Chapter- 13 Registration- Introduction, Benefits.
	1-3-2025	Types of Registration with explanation.
	2-3-2025	S. U. N. D. A. Y.
9	3-3-2025	Assignment- 2
	4-3-2025	Chapter- 14 Tax Invoice, Credit and Debit Notes- Introduction
	5-3-2025	Importance.
	6-3-2025	Particulars.
	7-3-2025	Manner.
	8-3-2025	Cascading Effect
	9-3-2025	S. U. N. D. A. Y.
10	10-3-2025	Registration Process
	11-3-2025	Types of Invoice

	12-3-2025	E-Way Bill & its purpose
	13-3-2025	Prohibition of Unauthorized Collection of Tax.
	14-3-2025	E-Invoice with its Provision.
	15-3-2025	Debit and Credit Notes with its Provision
	16-03-2025	S. U. N. D. A. Y.
11	17-3-2025	Chapter- 15 Returns, Assessment and Audit- Introduction
	18-3-2025	Types.
	19-3-2025	GSTR 3-10
	20-3-2025	QRMP with basics and Types of Assessment
	21-3-2025	Audit under GST
	22-3-2025	Chapter- 16 GST Payment
	23-3-2025	Payment of Tax
12	24-3-2025	Revision
	25-3-2025	Chapter- 17 Basics of Customs
	26-3-2025	Revision Test
	27-3-2025	Chapter 18, Types of Customs Duty
	28-3-2025	Chapter 19 Levy and Assessment of Customs Duty
	29-3-2025	Doubts, Chapter 20 Import Procedure
	30-3-2025	S. U. N. D. A. Y.
13	31-3-2025	HOLIDAY: ID-UL-FITR
	1-4-2025	Types of Assessment
	2-4-2025	QRMP with basics
	3-4-2025	QRMP with basics
	4-4-2025	Chapter- 15 Returns, Assessment and Audit-

	5-4-2025	Chapter- 15 Returns, Assessment and Audit-
	6-4-2025	S. U. N. D. A. Y.
14	7-4-2025	Chapter 15 Revision Test
	8-4-2025	Chapter 16 Revision Test
	9-4-2025	Chapter 16 Revision Test
	10-4-2025	HOLIDAY: MAHAVIR JAYANTI
	11-4-2025	Chapter 17 Revision Test
	12-4-2025	Chapter 17 Revision Test
	13-4-2025	S. U. N. D. A. Y.
15	14-4-2025	HOLIDAY: AMBEDKAR JAYANTI
	15-4-2025	Chapter- 18 Revision Test
	16-4-2025	Chapter- 18 Revision Test
	17-4-2025	Chapter- 19 Revision Test
	18-4-2025	Chapter- 19 Revision Test
	19-4-2025	Chapter- 19 Revision Test
	20-4-2025	S. U. N. D. A. Y.
16	21-4-2025	Chapter - 22 Export Promotion Scheme Introduction
	22-4-2025	Revision with Written Test
	23-4-2025	Revision with Written Test
	24-4-2025	Revision
	25-4-2025	Revision with all units preparation
	26-4-2025	Revision of Registration
	27-4-2025	S. U. N. D. A. Y.
	28-4-2025	Revision Test

17	29-4-2025	Revision Test
	30-4-2025	HOLIDAY: AKSHAY TRITYA
	01-05-2025	Revision Test
	02-05-2025	Revision Test
	03-05-2025	Revision Test
	04-05-2025	S. U. N. D. A. Y.

Signature