

Shyam Lal College
Department Of Commerce
B Com(H) 4th Semester

Subject: E-Filing Of Returns Paper BCH 4.5

S.no	FROM	TO	Topic To be Covered
Week 1	01-Jan-18	06-Jan-18	<u>Unit I: Conceptual Framework</u> <ul style="list-style-type: none"> • Meaning of e-filing • difference between e-filing and regular filing of returns
Week 2	08-Jan-18	13-Jan-18	<u>Unit I: Conceptual Framework</u> <ul style="list-style-type: none"> • benefits and limitations of e-filing • types of e-filing
Week 3	15-Jan-18	20-Jan-18	<u>Unit I: Conceptual Framework</u> <ul style="list-style-type: none"> • relevant notifications. • practical workshop
Week 4	22-Jan-18	27-Jan-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • Introduction to income tax — basic terminology • types of assessee,
Week 5	29-Jan-18	03-Feb-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • income taxable under different heads • practical workshop
Week 6	05-Feb-18	10-Feb-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • basics of computation of total income and tax liability, • practical workshop
Week 7	12-Feb-18	17-Feb-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • deductions available from gross total income, PAN card, • practical workshop
Week 8	19-Feb-18	24-Feb-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, , ITR-5, • practical workshop
Week 9	26-Feb-18	01-Mar-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • Introduction to Income tax Portal • preparation of electronic return (practical workshops).
Week 9-10	02-Mar-18	07-Mar-18	Mid Sem Break
Week 10	08-Mar-18	10-Mar-18	<u>Unit II: Income tax and E-filing of ITRs</u> <ul style="list-style-type: none"> • due date of filing of income tax return.
Week 11	12-Mar-18	17-Mar-18	<u>Unit III: TDS and E-filing of TDS returns</u> <ul style="list-style-type: none"> • Introduction to the concept of TDS • practical workshop

Week 12	19-Mar-18	24-Mar-18	<p><u>Unit III: TDS and E-filing of TDS returns</u></p> <ul style="list-style-type: none"> • types of forms for-filing TDS returns • practical workshop on e-filing of TDS returns
Week 13	26-Mar-18	31-Mar-18	<p><u>Unit III: TDS and E-filing of TDS returns</u></p> <ul style="list-style-type: none"> • provision regarding returns of TDS <p><u>Unit IV: Service tax and E-filing of Service tax returns</u></p> <ul style="list-style-type: none"> •to be discuss in guide line meeting on Service tax
Week 14	02-Apr-18	07-Apr-18	<p><u>Unit IV: Service tax and E-filing of Service tax returns</u></p> <ul style="list-style-type: none"> • New topic on the place of this topic will be discuss in guidelines meeting.
Week 15	09-Apr-18	14-Apr-18	<p><u>Unit IV: Service tax and E-filing of Service tax returns</u></p> <ul style="list-style-type: none"> • New topic on the place of this topic will be discuss in guidelines meeting.
Week 16	16-Apr-18	21-Apr-18	REVISION
Week 17	23-Apr-18	26-Apr-18	REVISION

Shyam Lal College
Department Of Commerce
B Com(H) 6th Semester

Subject: Goods & Service Tax (GST) & Customs Law **Paper BCH 6.2**

S.no	FROM	TO	Topic To be Covered
Week 1	01-Jan-18	06-Jan-18	Unit I: Introduction <ul style="list-style-type: none"> •Constitutional framework of Indirect Taxes before GST •Concept of VAT: Meaning, Variants and Methods •Major Defects in the structure of Indirect Taxes prior to GST •Rationale for GST
Week 2	08-Jan-18	13-Jan-18	Unit I: Introduction <ul style="list-style-type: none"> •Structure of GST (SGST, CGST, UTGST & IGST) •GST Council, GST Network, State Compensation Mechanism •Registration
Week 3	15-Jan-18	20-Jan-18	Unit II: Levy and collection of GST <ul style="list-style-type: none"> •Taxable event- "Supply" of Goods and Services •Place of Supply: Within state, Interstate, Import and Export • Time of supply
Week 4	22-Jan-18	27-Jan-18	Unit II: Levy and collection of GST <ul style="list-style-type: none"> •Valuation for GST- Valuation rules, •taxability of reimbursement of expenses •
Week 5	29-Jan-18	03-Feb-18	Unit II: Levy and collection of GST <ul style="list-style-type: none"> •Exemption from GST: Small supplies and Composition Scheme; •Classification of Goods and Services: •Composite and Mixed Supplies
Week 6	05-Feb-18	10-Feb-18	Unit III: Input Tax Credit <ul style="list-style-type: none"> •Eligible and Ineligible Input Tax Credit •Apportionments of Credit and Blocked Credits;
Week 7	12-Feb-18	17-Feb-18	Unit III: Input Tax Credit <ul style="list-style-type: none"> •Tax Credit in respect of Capital Goods; •Recovery of Excess Tax Credit; • Availability of Tax Credit in special circumstances;
Week 8	19-Feb-18	24-Feb-18	Unit III: Input Tax Credit <ul style="list-style-type: none"> •Transfer of Input Credit (Input Service Distribution); •Payment of Taxes; Refund
Week 9	26-Feb-18	01-Mar-18	Unit III: Input Tax Credit <ul style="list-style-type: none"> •Doctrine of unjust enrichment; TDS, TCS. •Reverse Charge Mechanism, Job work.
Week 9-10	02-Mar-18	07-Mar-18	Mid Sem Break
Week 10	08-Mar-18	10-Mar-18	Unit IV: Procedures <ul style="list-style-type: none"> •Tax Invoice, • Credit and Debit Notes,
Week 11	12-Mar-18	17-Mar-18	Unit IV: Procedures <ul style="list-style-type: none"> •Returns, Audit in GST, •Assessment: Self-Assessment, Summary and Scrutiny.
Week 12	19-Mar-18	24-Mar-18	Unit V: Special Provisions <ul style="list-style-type: none"> •Taxability of E-Commerce, •Anti-Profitteering, •Avoidance of dual control,

Week 13	26-Mar-18	31-Mar-18	<u>Unit V: Special Provisions</u> <ul style="list-style-type: none"> •E-way bills, •zero-rated supply, •Offences and Penalties, • Appeals
Week 14	02-Apr-18	07-Apr-18	<u>Unit VI: Customs Law</u> <ul style="list-style-type: none"> •Basic Concepts, •Territorial Waters, •High Seas,
Week 15	09-Apr-18	14-Apr-18	<u>Unit VI: Customs Law</u> <ul style="list-style-type: none"> •Types of Custom Duties, •Valuation, •Baggage Rules & Exemptions.
Week 16	16-Apr-18	21-Apr-18	REVISION
Week 17	23-Apr-18	26-Apr-18	REVISION