

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> • 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> • benefits and limitations of e-filing • types of e-filing
Week 3	15-Jan-18	20-Jan-18	<u>Unit I: Conceptual Framework</u> • relevant notifications. • practical workshop
Week 4	22-Jan-18	27-Jan-18	<u>Unit II: Income tax and E-filing of ITRs</u> • 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> • 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> • 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> • 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> • 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> • Introduction to Income tax Portal • preparation of electronic return (practical workshops).
Week 9-10	02-Mar-18	07-Mar-18	<b>Mid Sem Break</b>
Week 10	08-Mar-18	10-Mar-18	<u>Unit II: Income tax and E-filing of ITRs</u> • 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> • Introduction to the concept of TDS • practical workshop
Week 12	19-Mar-18	24-Mar-18	<u>Unit III: TDS and E-filing of TDS returns</u> • types of forms for-filling TDS returns • practical workshop on e-filing of TDS returns

Week 13	26-Mar-18	31-Mar-18	<p><b><u>Unit III: TDS and E-filing of TDS returns</u></b></p> <ul style="list-style-type: none"> <li>• provision regarding returns of TDS</li> </ul> <p><b><u>Unit IV: Service tax and E-filing of Service tax returns</u></b></p> <ul style="list-style-type: none"> <li>•to be discuss in guide line meeting on Service tax</li> </ul>
Week 14	02-Apr-18	07-Apr-18	<p><b><u>Unit IV: Service tax and E-filing of Service tax returns</u></b></p> <ul style="list-style-type: none"> <li>• New topic on the place of this topic will be discuss in guidelines meeting.</li> </ul>
Week 15	09-Apr-18	14-Apr-18	<p><b><u>Unit IV: Service tax and E-filing of Service tax returns</u></b></p> <ul style="list-style-type: none"> <li>• New topic on the place of this topic will be discuss in guidelines meeting.</li> </ul>
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	<u><b>Unit I: Introduction</b></u> •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	<u><b>Unit I: Introduction</b></u> •Structure of GST ( SGST, CGST, UTGST & IGST) •GST Council, GST Network, State Compensation Mechanism •Registration
Week 3	15-Jan-18	20-Jan-18	<u><b>Unit II: Levy and collection of GST</b></u> •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	<u><b>Unit II: Levy and collection of GST</b></u> •Valuation for GST- Valuation rules, •taxability of reimbursement of expenses •
Week 5	29-Jan-18	03-Feb-18	<u><b>Unit II: Levy and collection of GST</b></u> •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	<u><b>Unit III: Input Tax Credit</b></u> •Eligible and Ineligible Input Tax Credit •Apportionments of Credit and Blocked Credits;
Week 7	12-Feb-18	17-Feb-18	<u><b>Unit III: Input Tax Credit</b></u> •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	<u><b>Unit III: Input Tax Credit</b></u> •Transfer of Input Credit (Input Service Distribution); •Payment of Taxes; Refund
Week 9	26-Feb-18	01-Mar-18	<u><b>Unit III: Input Tax Credit</b></u> •Doctrine of unjust enrichment; TDS, TCS. •Reverse Charge Mechanism, Job work.
Week 9-10	<b>02-Mar-18</b>	<b>07-Mar-18</b>	<b>Mid Sem Break</b>
Week 10	08-Mar-18	10-Mar-18	<u><b>Unit IV: Procedures</b></u> •Tax Invoice, • Credit and Debit Notes,
Week 11	12-Mar-18	17-Mar-18	<u><b>Unit IV: Procedures</b></u> •Returns, Audit in GST, •Assessment: Self-Assessment, Summary and Scrutiny.
Week 12	19-Mar-18	24-Mar-18	<u><b>Unit V: Special Provisions</b></u> •Taxability of E-Commerce, •Anti-Profitteering, •Avoidance of dual control,

Week 13	26-Mar-18	31-Mar-18	<b><u>Unit V: Special Provisions</u></b> <ul style="list-style-type: none"> <li>•E-way bills,</li> <li>•zero-rated supply,</li> <li>•Offences and Penalties,</li> <li>• Appeals</li> </ul>
Week 14	02-Apr-18	07-Apr-18	<b><u>Unit VI: Customs Law</u></b> <ul style="list-style-type: none"> <li>•Basic Concepts,</li> <li>•Territorial Waters,</li> <li>•High Seas,</li> </ul>
Week 15	09-Apr-18	14-Apr-18	<b><u>Unit VI: Customs Law</u></b> <ul style="list-style-type: none"> <li>•Types of Custom Duties,</li> <li>•Valuation,</li> <li>•Baggage Rules &amp; Exemptions.</li> </ul>
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(P) 2nd Semester**

**Subject: Business Mathematics and Statistics Paper BC2.3**

S.no	FROM	TO	Topic To be Covered
Week 1	01-Jan-18	06-Jan-18	<u><b>Unit I: Uni-variate Analysis</b></u> Measures of Central Tendency - Arithmetic mean •By Direct,short cut, step deviation method in all type of series( Individual,discrete and continuous series)
Week 2	08-Jan-18	13-Jan-18	<u><b>Unit I: Uni-variate Analysis</b></u> •Measures of Central Tendency- Geometric mean and harmonic mean: properties and applications: •Mode and Median in all type of series( Individual,discrete and continuous series)
Week 3	15-Jan-18	20-Jan-18	<u><b>Unit I: Uni-variate Analysis</b></u> Measures of Central Tendency- Partition values •quartiles •deciles •percentiles in all type of series( Individual,discrete and continuous series)
Week 4	22-Jan-18	27-Jan-18	<u><b>Unit I: Uni-variate Analysis</b></u> Measures of Variation :absolute and relative •Range • quartile deviation •mean deviation by mean
Week 5	29-Jan-18	03-Feb-18	<u><b>Unit I: Uni-variate Analysis</b></u> Measures of Variation :absolute and relative •Mean deviation by median •Variance •Standard deviation: calculation and properties.
Week 6	05-Feb-18	10-Feb-18	<u><b>Unit II: Bi-variate Analysis</b></u> Simple Linear Correlation Analysis: • Meaning •Type of correlation •Graphic and scatter diagram
Week 7	12-Feb-18	17-Feb-18	<u><b>Unit II: Bi-variate Analysis</b></u> •Karl Pearson's co-efficient •Spearman's rank correlation.
Week 8	19-Feb-18	24-Feb-18	<u><b>Unit II: Bi-variate Analysis</b></u> •Simple linear Regression Analysis •Regression Equations of X on Y and Y on X
Week 9	26-Feb-18	01-Mar-18	<u><b>Unit II: Bi-variate Analysis</b></u> •Standard Error of estimate
Week 9-10	<b>02-Mar-18</b>	<b>07-Mar-18</b>	<b>Mid Sem Break</b>
Week 10	08-Mar-18	10-Mar-18	<u><b>Unit II: Bi-variate Analysis</b></u> •Relationship between correlation and regression coefficients. •Limitation of Regression Analysis
Week 11	12-Mar-18	17-Mar-18	<u><b>Unit III: Time-based Data: Index Numbers and Time Series Analysis</b></u> •Meaning and uses of index numbers •Problem in construction of index number
Week 12	19-Mar-18	24-Mar-18	<u><b>Unit III: Time-based Data: Index Numbers and Time Series Analysis</b></u> •Construction of index numbers: •Aggregative and average of relatives - simple and weighted.
Week 13	26-Mar-18	31-Mar-18	<u><b>Unit III: Time-based Data: Index Numbers and Time Series Analysis</b></u> •Tests of adequacy of index numbers. •Construction of consumer price indices

Week 14	02-Apr-18	07-Apr-18	<b><u>Unit III: Time-based Data: Index Numbers and Time Series Analysis</u></b> <ul style="list-style-type: none"> <li>•Components of time series</li> <li>•additive and multiplicative models</li> <li>•Trend analysis</li> </ul>
Week 15	09-Apr-18	14-Apr-18	<b><u>Unit III: Time-based Data: Index Numbers and Time Series Analysis</u></b> <ul style="list-style-type: none"> <li>•Finding trend by moving average method</li> <li>•Fitting of linear trend line using principle of least squares.</li> </ul>
Week 16	16-Apr-18	21-Apr-18	REVISION
Week 17	23-Apr-18	26-Apr-18	REVISION