

Subject: Goods and Services Tax (GST) and Customs Course & Sem: B.COM(H), Sem-VI**Teacher: Ms. Shraddha Agarwal and Dr. Anant Kumar Upadhyay and Dr. Diksha Khara**

S No.	Department of Co	To	Topics
Week 1	18th January 2024	20th January 2024	Constitutional framework of indirect taxes before GST
Week 2	22nd January	27th January 2024	Rationale for GST; Structure of GST (SGST, CGST, UTGS)
Week 3	29th January 2024	3rd February 2024	GST Council; GST Network; State compensation mecha
Week 4	5th February 2024	10th February 2024	Scope of 'Supply'; Nature of supply: Inter-State, Intra-S
Week 5	12th February 2024	17th February 2024	Classification of goods and services.
Week 6	19th February 2024	24th February 2024	Composite and Mixed supplies; Composition levy schei
Week 7	26th February 2024	2nd March 2024	Eligible and ineligible input tax credit
Week 8	4th March 2024	9th March 2024	Apportionments of credit and blocked credits; Tax cred
Week 9	11th March 2024	16th March 2024	Class Test, Assignment and Presentations
Week 10	18th March 2024	23rd March 2024	Availability of tax credit in special circumstances; Rever
Week 11	24th March 2024	31st March 2024	Mid-Sem Break
Week 12	1st April 2024	6th April 2024	Tax Invoice, Credit and debit notes, and e-Way bills
Week 13	8th April 2024	13th April 2024	Returns; Payment of taxes; Taxability of e-Commerce
Week 14	15th April 2024	20th April 2024	Customs Law - Basic concepts
Week 15	22nd April 2024	27th April 2024	Territorial waters and High seas
Week 16	29th April 2024	4th May 2024	Types of custom duties; Valuation.
Week 17	6th May 2024	11th May 2024	Revision, Doubt Session and Class Test

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se Charge Mechanism.