DPG DEGREE COLLEGE GURGAON

LESSON PLANNER FOR THE SEMESTER II (A.Y. -2017-18)

**NAME OF THE TEACHER: *Ms.Varsha( Assistant Professor)***

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|  | **CLASS** | **B.Com- 3rd Year Semester- VI (Section A & B)** |
|  | **SUBJECT** | **Indirect Taxs** |
|  |  | **TOPICS COVERED** |
| **UNIT-I CHAPTER-1**  **WEEK-1**  **1/1/18** | **WEEK 1 Day-1**  **1.1.1**  **1.2.1**  **1.3.1** | Unit-I, Central Excise Duty:-  Introduction  Concept  Types of central excise |
| **2/1/18** | **WEEK 1 Day-2**  **1.3.1** | Important Definitions of Central Excise Duty |
| **CHAPTER 2**  **3/1/18** | **WEEK 1 Day-3**  **2.1.1** | Central Excise Tariff Act, 1985(CETA) |
| **4/1/18** | **WEEK 1 Day-4**  **2.2.1** | Classification of Goods and Principles of Classification |
| **CHAPTER 3**  **5/1/18** | **WEEK 1 Day-5**  **3.1.1** | Valuation under Central Excise duty |
| **6/1/18** | **WEEK 1 Day-6**  **3.2.1**  **3.2.2** | Central Excise Valuation Rules  Central Excise Valuation Rules ,2000 |
| **CHAPTER-4**  **WEEK 2**  **8/1/18** | **WEEK 2 Day-1**  **4.1.1** | **Unit-1,**  **Calculation and computation of Central Excise Duty** |
| **9/1//18** | **WEEK 2 Day-2**  **4.2.1**  **4.3.1** | M.R.P. Based Central Excise  Assessable value and Payable duty |
| **CHAPTER-5**  **10/1/18** | **WEEK 2 Day-3**  **5.1.1** | Registration under the Act |
| **CHAPTER-6**  **11/1/18** | **WEEK 2 Day-4**  **6.1.1** | General procedures of Central Excise |
| **12/1/18** | **WEEK 2 Day-5**  **6.2.2** | Removal of Excisable Goods, Personal Ledger Account (PLA) |
| **CHAPTER-7**  **13/1/18** | **WEEK 2 Day-6**  **7.1.1** | CENVAT (Central Value Added Tax) |
| **WEEK 3**  **15/1/18** | **WEEK-3 Day-1**  **7.2.1**  **7.2.2** | CENVAT SCHEME and its Fundamental,  CENVAT SCHEME, 2004 |
| **CHAPTER-8**  **16/1/18** | **WEEK-3 Day-2**  **8.1.1**  **8.2.1** | PENALITIES ,  OFFENCES AND PUNISHMENT |
| **17/1/18** | **WEEK-3 Day-3**  **8.1.1** | Adjucating Authority |
| **CHAPTER-9**  **18/1/18** | **WEEK-3 Day-4**  **9.1.1** | Administration Setup of central Excise duty |
| **19/1/18** | **WEEK-3 Day-5**  **9.2.1** | Organisation Structure and Central Board of Excise and Customs |
| **20/1/18** | **WEEK-3 Day-5**  **9.3.1** | Power of the Central excise Officers |
| **CHAPTER-10**  **WEEK 4**  **22/1/18** | **WEEK 4 Day-1**  **10.1.1** | **Concession to small Scale industry**  Introduction |
| **23/1/18** | **WEEK 4 Day-2**  **10.2.1** | CENVAT Credit scheme for SSI |
| **CHAPTER-11**  **24/1/18** | **WEEK 4 Day-3**  **11.1.1**  **11.2.1**  **11.3.1** | Appeal and Settlement,  Appeals to High Court  and Supreme court |
| **25/1/18** | **WEEK 4 Day-4**  **11.4.1** | Settlement Commission |
| **27/1/18** | **WEEK 4 Day-6** | **Revision of unit 1, assignment checking** |
| **UNIT-2**  **CHAPTER-1 WEEK 5**  **29/1/18** | **WEEK 5 Day-1**  **1.1.1**  **1.2.1** | **Unit-2 Customs Act, 1962**  Introduction  Types of Duty |
| **30/1/18** | **WEEK 5 Day-2**  **1.3.1**  **1.4.1** | Role of Custom Duty in International Trade, Taxable Events |
| **31/1/18** | **WEEK 5 Day-3**  **1.5.1** | Date of determination of Duty and Tariff Valuation |
| **CHAPTER-2**  **1/2/18** | **WEEK 5 Day-4**  2.1.1 | Important Definitions of custom Duty |
| **CHAPTER-3**  **2/2/18** | **WEEK 5 Day-5**  **3.1.1**  **3.2.1** | Valuation rules for Custom Duty  Valuation of Imported goods |
| **3/2/18** | **WEEK 5 Day-6**  **3.3.1**  **3.4.1** | Identical goods and Similar goods ,  Deduction Value , Computed Value, Residual methods of Valuation |
| **CHAPTER-4**  **WEEK 6**  **5/2/18** | **WEEK 6 Day-1**  **4.1.1**  **4.1.2** | **Computation of Assessable Value of Goods, computation of Customs Duty**  Computation of Assessable Value of Goods, computation of Customs Duty |
| **6/2/18** | **WEEK 6 Day-2**  **4.2.1** | Practical questions Of Customs Duty |
| **CHAPTER-5**  **7/2/18** | **WEEK 6 Day-3**  **5.1.1**  **5.2.1** | **Customs Authority and Their Power**  Customs Authorities  Appointment of Officers of Customs |
| **8/2/18** | **WEEK 6 Day-4**  **5.3.1** | Power of custom Officer |
| **CHAPTER-6**  **9/2/18** | **WEEK 6 Day-5**  6.1.1  6.2.1 | **Penalties and Prosecutions**  Penalties and Prosecutions ,  Confiscation of Goods |
| **CHAPTER-7**  **10/2/18** | **WEEK 6 Day-6**  **7.1.1** | **Appeals and Revision**  Appeals – Appeal to Commissioner , |
| **WEEK 7**  **12/2/18** | **WEEK 7 Day-1**  **7.1.2**  **7.1.3**  **7.1.4**  **7.2.1** | Appeal to Appellate Tribunal,  Appeal to High Court  and supreme court  Revision |
| **CHAPTER-8**  **13/2/18** | **WEEK 7 Day-2**  **8.1.1**  **8.1.2**  **8.2.1** | **Baggage, Postal Articles and Stores Rules**  Baggage meaning  Definition ,  Bonafide Baggage from Duty |
| **14/2/18** | **WEEK 7 Day-3**  **8.3.1** | Postal Articles and Stores Rules |
| **CHAPTER-9**  **15/2/18** | **WEEK 7 Day-4**  **9.1.1** | **Import Procedure and Documents**  INTRODUCTION AND CONCEPT |
| **CHAPTER-10**  **16/2/18** | **WEEK 7 Day-5**  **10.1.1** | **Export Procedure And Documents**  INTRODUCTION AND CONCEPT |
| **17/2/18** | **WEEK 7 Day-6**  **10.2.1**  **10.2.2** | Export Processing Zone  Export oriented Unit |
| **WEEK 8**  **19/2/18** | **WEEK 8 Day-1** | Revision of unit 1 |
| **20/2/18** | **WEEK 8 Day-2** | Revision of unit 2 and assignment checking |
| **UNIT-3**  **CHAPTER-1**  **21/2/18** | **WEEK 8 Day-3**  **1.1.1** | **Unit -3 Central Sales Tax Act, 1956**  Introduction |
| **22/2/18** | **WEEK 8 Day-4**  **1.2.1**  **1.3.1** | Important Definition of Central Sales Tax Act , and its objective |
| **CHAPTER-2**  **23/2/18** | **WEEK 8 Day-5**  **2.1.1** | **Tax Liabilities Under Central Sales Tax Act, 195**  Introduction |
| **24/2/18** | **WEEK 8 Day-6**  **2.2.1**  **2.3.1** | Exemption From Central Sales Tax,  Rates of Tax on Inter-State Sales |
| **CHAPTER-3**  **WEEK 9**  **26/2/18** | **WEEK 9 Day-1**  **3.1.1**  **3.2.1** | **PROVISION RELATED TO INTER STATE SALES**  Provision Relating to Inter State Sale and Essential to Inter State Sale |
| **CHAPTER-4**  **27/2/18** | **WEEK 9 Day-2**  4.1.1  4.2.1 | **DETERMINATION OF GROSS SALES**  Determination of Gross Sales ,  Determination of Gross Turnover |
| **28/1/18** | **WEEK 9 Day-3**  **4.3.1**  **4.4.1** | Determination of Taxable Turnover,  Practical Questions of Taxable Turnover |
| **CHAPTER-5**  **1/3/18** | **WEEK 9 Day-4**  **5.1.1**  **5.2.1** | **REGISTRATION OF DEALERS**  Registration of Dealers ,  Registration Procedure |
| **3/3/18** | **WEEK 9 Day-6**  **5.3.1**  **5.4.1**  **5.5.1** | Grants of Registration Certificate ,  Amendments ,  Copy and Cancellation of Certificate |
| **WEEK 10**  **5/3/18** | **WEEK 10 Day-1** | Revision of unit-1,2  Assignment Submit |
| **6/3/18** | **WEEK 10 Day-2** | Revision of unit 3 |
| **CHAPTER-1**  **7/3/18** | **WEEK 10 Day-3**  **1.1.1**  **1.2.1** | **Service Tax**  Meaning  Introduction |
| **8/3/18** | **WEEK 10 Day-4**  **1.3.1**  **1.4.1**  **1.5.1** | Features  Objective of Service Tax  Basis of Charges of Service Tax |
| **CHAPTER-2**  **9/3/18** | **WEEK 10 Day-5**  **2.1.1** | **POINT OF TAXATION**  Determination of Point of Taxation |
| **10/3/18** | **WEEK 10 Day-6**  **2.2.1**  **2.3.1** | Place of Provision of Service,  Basic Framework |
| **12/3/18** | **WEEK 11 Day-1**  **2.4.1** | Place of Provision Of Service Rules 2012 |
| **CHAPTER-3**  **13/3/18** | **WEEK 11 Day-2**  **3.1.1**  **3.2.1** | Abatements and Exemption ,  Notification Abatements for Determination the Taxable Value |
| **14/3/18** | **WEEK 11 Day-3**  **3.3.1** | Exemption Under Mega Notification |
| **15/3/18** | **WEEK 11 Day-4**  **3.4.1**  **3.5.1** | Main provision of Service Tax,  Related to Registration |
| **16/3/18** | **WEEK 11 Day-5**  3.6.1  3.7.1 | Service Tax Code (STC) Number,  Partial Reverse Charge |
| **CHAPTER-4**  **17/3/18** | **WEEK 11 Day-6**  **4.1.1**  **4.2.1** | **COMPUTATION OF SERVICE TAX**  Computation of Service Tax,  Valuation of Taxable Service |
| **WEEK 12**  **19/3/18** | **WEEK 12 Day-1**  **4.3.1** | Service Tax Exemption And Practical qus. |
| **CHAPTER-5**  **20/3/18** | **WEEK 12 Day-2**  5.1.1  5.2.1 | **ASSESSMENT PROCEDURE**  Assessment Procedure,  Filing of Return |
| **21/3/18** | **WEEK 12 Day-3**  5.3.1 | Assessment Under Service Tax |
| **CHAPTER-6**  **22/3/18** | **WEEK 12 Day-4**  **6.1.1** | **APPEALS, REFUND AND PANALTIES**  Appeals to Commissioner of Central Excise |
| **23/3/18** | **WEEK 12 Day-5**  **6.2.1**  **6.3.1** | Refund  Penalties |
| **CHAPTER-7**  **24/3/18** | **WEEK 12 Day-6**  **7.1.1** | State Level Vat in India, Value Added Tax |
| **WEEK 13**  **26/3/18** | **WEEK 13 Day-1**  **7.2.1**  **7.3.1** | Registration of Dealer ,  Tax Pater Identification Number (TIN) |
| **27/3/18** | **WEEK 13 Day-2**  **7.4.1** | Vat Invoice , Importance of VAT invoice, Contents of VAT Invoice |
| **28/3/18** | **WEEK 13 Day-3**  **7.5.1** | Input Tax Rebate |
| **29/3/18** | **WEEK 13 Day-4**  7.6.1 | Vat Authorities |
| **30/3/18** | **WEEK 13 Day-5**  **7.7.1** | Right of Commissioner of Vat |
| **CHAPTER-14**  **31/3/18** | **WEEK 13 Day-6** | Payment, Recovery and Refund of Tax |
| **WEEK 14**  **2/4/18** | **WEEK 14 Day-1** | Assessment Procedure |
| **3/4/18** | **WEEK 14 Day-2** | Appeals and Revision |
| **4/4/18** | **WEEK 14 Day-3** | Revision of Unit-IV |
| **5/4/18** | **WEEK 14 Day-4** | Revision of Unit-IV & Assignment check |
| **6/4/18** | **WEEK 14 Day-5** | Revision of unit 1 |
| **7/4/18** | **WEEK 14 Day-6** | Class test |
| **WEEK 15**  **9/4/18** | **WEEK 15 DAY-1** | Revision of unit 2 |
| **10/4/18** | **WEEK 15 DAY-2** | Revision of unit 3 |
| **11/4/18** | **WEEK 15 DAY-3** | Examination guidance lecture |
| **12/4/18** | **WEEK 15 DAY-4** | Examination guidance lecture cont. |
| **13/4/18** | **WEEK 15 DAY-5** | Examination guidance lecture cont. |
| **14/4/18** | **WEEK 15 DAY-6** | Examination guidance lecture cont. |
| **WEEK 16**  **16/4/18** | **WEEK 16 DAY-1** | Examination guidance lecture |
| **17/4/18** | **WEEK 16 DAY-2** | Examination guidance lecture cont. |
| **18/4/18** | **WEEK 16 DAY-3** | Examination guidance lecture cont. |

**REMARKS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**SIGN OF TEACHER:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ . SIGN OF THE PRINCIPAL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .**