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**6.1.16.2.1 | **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**4.1.14.2.1 | **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**3.6.13.7.1 | 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**5.1.15.2.1 | **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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .**