

Odd Semester Lesson Plan

Teacher name: **Dr. Surender Kumar**

Subject: **BC-503 GOODS AND SERVICES TAX**

October 2020

GST: meaning, taxable person, registration: procedure and documents required.

November 2020

Levy and collection of GST Time and place of supply of goods and services

December 2020

Value of taxable supply

January 2021

Computation of input tax credit and transfer of input tax credit Tax invoice credit and debit note Various returns to be filed under

February 2021

GST Payment of tax including TDS, Interest Provisions on delayed payment Offences and penalties.