

Course Outcome

Name of faculty : Dr. Preeti Soni

T.Y.B.Com. – Semester – VI – Indirect Tax (GST)

	Particulars	Course Outcome	Teaching Methods
1.	Introduction	Co-1 Understand the term GST, Need of GST and Model of GST in India	<ul style="list-style-type: none"> • Discussion
2.	Definitions	Co-2 Clarify the concept of Business, Consideration, ECO, Goods, India, Non Taxable Supply, Person, Principal Supply, Recipient, Reverse Charges, Services, Supplier, Taxable person Taxable Supply	<ul style="list-style-type: none"> • Make them think and mention • Discussion
3	Scope of Supply	Co-3 Describe the taxable event, Scope of supply, Supply for consideration, import of service, transaction without consideration (Schedule I) , Deemed supply of goods or services (Schedule II), Supply of neither goods or nor services (Schedule III), Composite and Mixed Supply	<ul style="list-style-type: none"> • Discussion • Use analysis on board with help of students • Notes
4	Levy and Collection of Tax	Co-4 Understand Levy and Collection of CGST and SGCT Co-5 To identify which tax to be levied while raising an invoice i.e. CGST, SGST or IGST	Practical problems
5	Composition Levy	Co-6 To state Turnover limit and tax rate for composition levy, Eligible persons, Validity, No input credit, Penalty, Conditions and restrictions for composition levy.	Practical problem
6	Exemption from Tax	Co-7 List out the Goods and Services exempted from GST.	<ul style="list-style-type: none"> • Make them think and mention • Discussion • Practical problem
7	Time of Supply	CO-8 State time of supply of Goods and Services.	<ul style="list-style-type: none"> • Make them think and mention • Discussion Practical problem

8	Nature and Place of Supply	<p>Co-9 To identify the nature of supply ie. Intrastate supply or interstate supply.</p> <p>Co-10 To determine the place of supply of goods within India</p> <p>Co-11 To State the place of supply of Import/Export of Goods</p> <p>Co-12 Place of supply of service within India and when supplier is located outside India</p>	<ul style="list-style-type: none"> • Make them think and mention • Discussion <p>Practical problem</p>
9	Value of Supply	<p>Co-13 Explain –</p> <ul style="list-style-type: none"> • Inclusion in transaction value • Inclusion of taxes in transaction value • Inclusion of incidental value in transaction value • Inclusion of additional charges in transaction value • Inclusion of interest • Inclusion of subsidies • Exclusion of discounts • Valuation of supply to related person 	<ul style="list-style-type: none"> • Make them think and mention • Discussion <p>Practical problem</p>
10	Input Tax Credit	<p>Co-14 State and Explain</p> <ul style="list-style-type: none"> • Concept of Input Tax • Person eligible for ITC • Eligible Input Taxes • Order of ITC set off • Conditions to be fulfilled to avail ITC • Time limit for availing ITC • ITC in special circumstances 	<ul style="list-style-type: none"> • Make them think and mention • Discussion <p>Practical problem</p>
11	Registration under GST Law	<p>Co-15 Explain</p> <ul style="list-style-type: none"> • Persons liable for registration • Person not liable for registration • Compulsory registration • Registration by Casual / NRI taxable person • Procedure for registration • Deemed registration • Amendment of registration • Cancellation of registration 	<ul style="list-style-type: none"> • Make them think and mention • Discussion <p>Practical problem</p>
12	Payment of Tax	<p>Co-16 Understand</p> <ul style="list-style-type: none"> • Persons liable to pay taxes 	<ul style="list-style-type: none"> • Make them think and mention

		<ul style="list-style-type: none"> • Time of payment • Process of payment • Electronic tax records • Electronic cash ledger • Electronic credit ledger • Electronic Liability Ledger • Interest on delay payment • TDS and TCS 	<ul style="list-style-type: none"> • Discussion <p>Practical problem</p>
13	Computation of Liability and Tax	<p>Co-17</p> <p>Compute</p> <ul style="list-style-type: none"> • Whether supply • Whether taxable supply / exempt • Taxable supply/ tax • Composition levy • Time of supply • Place of supply • Value of supply • ITC and GST • Case study on Registration 	Practical Problem
