

I – Academic Planner

A. Teaching Plan (Year 2020-21, Odd Semester)

Teacher Name: Dr. Sameer Lama Department: Commerce

Course ID	Course Name	Topic	Day (from to from)	Time Start	Time End
BCH 3.2	Income Tax Law & Practice	Unit 1: Basic Concepts: Income, agricultural income, Person, assessee, assessment year, previous year, GTI, Total Income, PAN.	10/8/2020 to 18/8/2020	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.
		Residential Status, Scope of total income on the basis of residential status, Exempted income under section 10	19/8/2020 to 31/8/2020	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.
BCH 3.2	Income Tax Law & Practice	Unit 2: Computation of income under different heads: -Income from Salaries -Income from House Property	01/9/2020 to 25/9/2020 28/09/2020 to 9/10/2020	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.
BCH 3.2	Income Tax Law & Practice	Unit 3: Computation of income under different heads: - Profits and gains of business or profession - - Capital Gains - Income from other sources	12/10/2020 to 29/10/2020	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.
BCH 3.2	Income Tax Law & Practice	Unit 4: Total income and tax computation: - Clubbing of Income - Set-off and carry forward of losses - Deductions from GTI, Rebate and reliefs	2/11/2020 to 13/11/2020	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.
BCH 3.2	Income Tax Law & Practice	Computation of Total Income of individuals and firms: - Tax liability of individual and firm - Five leading cases as decided by - Supreme Court Revision of all heads of Income	16/11/2020 to 20/11/2020 23/11/2020 to 27/11/2020	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.

BCH 3.2	Income Tax Law & Practice	Unit 5: Preparation of return of income: Filing of returns: Manually, on-line filing of Returns Of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for Specified assesses.	Every Thursday (E-filing of returns)	9:40 a.m. 10:40 a.m.	10:40 a.m. 11:40 a.m.
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B. Field visits for students

Project Name / Paper Name					
Destination		Travel Mode			
Departure		Return			
Teacher In - charge		No. of Students Going			

C. FDP/Seminar/workshops/lectures attended and/or conducted by teachers and students

Event Topic					
Type / Nature (FDP, Webinar, Workshop etc.)					
Organizing In-charge					
Details regarding Speaker/s, Nature of participation (e.g. invited speaker, participant etc.)					
Date/s		Timings		Mode	

D. Department activities for students – Election/Freshers’ Welcome/Farewell/Department Seminars/Society functions

Event	Date	Timing	Venue	Event In-charge / Supervisor
Department Election				
Fresher’s Welcome				
Farewell				
Department Society functions				

E. Theory Exam/Practical Exam/House Exam/Internal Assessment

Type of Exam	Course ID	Subject Name	Topic Name	Date	Timing
Internal Assessment	BCH 3.2	Income Tax Law & Practice	Units 1 to 4	1 st Week of November, 2020	As per Class Timings
Theory Exam	Duties shall be performed as assigned by the college				

F. Assignment submission and return

Course ID	Course Name	Assignment Topic	Final Submission Date
BCH 3.2	Income Tax Law & Practice	Questions ranging from all 5 units to test conceptual understanding (Written Assignment + Case Study solving)	Last Week of October, 2020

G. Organization of Department/college society meetings

Department/Society	Meeting Date	Agenda	Attended/ Not attended
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Department of Commerce	27/5/2020	1) Finalization of Internal Assessment 2) Mentor Mentee record 3) Any other matter	Attended
	13/6/2020	1) Intricacies related to conduct of Open Book Exam 2) Grading of 1st and 2nd year students	Attended
	21/8/2020	1) Convener and Co-convener -FIC 2) Convener and Co-convener -COMSOC 3) Superintendent- Practical Examination 4) Any other matter	Attended
IQAC	12/9/2020	Discussion on new NAAC criteria, and Relevant questions related to the need for compilation of data for 2019-2020	Attended
Screening Committee for Commerce Department	As per College Record		Attended

H. College function organization

College Function	Function Date	Role played	Attended/ Not attended
Various Staff Council/Association Meetings	As per college records	Member	Attended
Workshops for Training on Google Classroom and Microsoft Teams	As per college records	Member/Participant	Attended

I – Academic Planner

I. -Teaching Plan (Year: 2020-21) – Even Semester

Teacher's Name: Dr. Sameer Lama Department: Commerce

Course: Goods and Services Tax and Customs Law

S. No.	UPC	Paper Name	Core/AECC /GE/SEC	Topic/Unit	Start Date	End Date
1	22411602	GST and Customs Law	Core	Unit 1: Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST;	1 st January	15 th January
				Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism	18 th January	21 th January
2	22411602	GST and Customs Law	Core	Unit 2: Levy and Collection of GST: Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export;	22 nd January	29 th January
				Time of supply; Valuation for GST- valuation rules; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.	1 st February	12 th February
3	22411602	GST and Customs Law	Core	Unit 3: Input Tax Credit Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit;	15 th February	5 th March
				Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); 2Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.	8 th March	19 th March
4	22411602	GST and Customs Law	Core	Unit 4: Procedures and Special Provisions under GST Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST;	22 nd March	2 nd April
				Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; E-way bills; Zero-rated supply; Offences and penalties; Appeals.	5 th April	16 th April
5	22411602	GST and Customs Law	Core	Unit 5: Customs Law, Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.	19 th April	29 th April

				(Doubt Classes)		
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B. Internal Assessment: House Exam (Test/Presentation etc.) & Assignment*

Course Code	Course Name	Unique Paper Code	Topic Name	Day and Date	Date/s of Exhibiting the Assessment Sheet to students, Discussing the marks, Returning/Retaining
EVEN SEMESTER					
BCH 6.2	B. Com (H)	22411602	Internal Assessment (Test)	15 th March (Monday)	Within 2 weeks of conduct of test
BCH 6.2	B. Com (H)	22411602	Internal Assessment (Presentations/Project Submission)	24 th – 26 th March (Wednesday to Friday)	Within 2 weeks of submission.

***Marks of the Internal Assessment to be submitted to the College 15 days before the last working day of every semester**