

# I – Academic Planner

## A. -Teaching Plan (Year: 2021-22)

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

S. No.	UPC	Paper Name	Core/AECC /GE/SEC	Topic/Unit	Start Date	End Date
1	22411302	Income Tax Law and Practice	Core	Unit 1: Basic Concepts: Income, agricultural income, Person, assessee, assessment year, previous year, GTI, Total Income, PAN.	16 <sup>th</sup> August	24 <sup>th</sup> August
				Residential Status, Scope of total income on the basis of residential status	25 <sup>th</sup> August	31 <sup>st</sup> August
				Exempted income under section 10	1 <sup>st</sup> September	6 <sup>th</sup> September
2	22411302	Income Tax Law and Practice	Core	Unit 2: Computation of income under different heads: -- Income from Salaries.	7 <sup>th</sup> September	24 <sup>th</sup> September
				-Income from House Property	27 <sup>th</sup> September	8 <sup>th</sup> October
3	22411302	Income Tax Law and Practice	Core	Unit 3: Computation of income under different heads: - Profits and gains of business or profession - Capital Gains - Income from other sources	11 <sup>th</sup> October 25 <sup>th</sup> October 5 <sup>th</sup> November	22 <sup>nd</sup> October 3 <sup>rd</sup> November 10 <sup>th</sup> November
4	22411302	Income Tax Law and Practice	Core	Unit 4: Total income and tax computation: - Clubbing of Income - Set-off and carry forward of losses - Deductions from GTI; Rebate and reliefs Computation of Total Income of individuals and firms: - Tax liability of individual and firm - Five leading cases as decided by Supreme Court	11 <sup>th</sup> November  22 <sup>nd</sup> November	18 <sup>th</sup> November  7 <sup>th</sup> December
5	22411302	Income Tax Law and Practice	Core	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 Friday October 22 onwards	December 3 (last class on practical)

**A. Teaching Plan (Year: 2021-22 - Semester: Even)**  
**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;	3 <sup>rd</sup> January	12 <sup>th</sup> January
				Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism	13 <sup>th</sup> January	19 <sup>th</sup> 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;	20 <sup>th</sup> January	28 <sup>th</sup> 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.	31 <sup>st</sup> January	15 <sup>th</sup> 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;	16 <sup>th</sup> February	28 <sup>th</sup> February
				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.	1 <sup>st</sup> March	11 <sup>th</sup> 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;	21 <sup>th</sup> March	30 <sup>th</sup> March
				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.	31 <sup>st</sup> March	8 <sup>th</sup> 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. (Doubt Classes)	11 <sup>th</sup> April	27 <sup>th</sup> April

**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
<b>ODD SEMESTER</b>					
<b>BCH 3.2</b>	B. Com (H)	22411302	Internal Assessment (Presentation and Project Submission)	2 <sup>nd</sup> Week of October	Within 2 weeks of submission.
<b>BCH 3.2</b>	B. Com (H)	22411302	Internal Assessment (Test)	2 <sup>nd</sup> Week of October	29 <sup>th</sup> October (Friday)
<b>BCH 3.2</b>	B. Com (H)	22411302	Practical Exam	As per University	First week of December
<b>EVEN SEMESTER</b>					
<b>BCH 6.2</b>	B. Com (H)	<b>22411602</b>	Internal Assessment (Test)	7 <sup>th</sup> March (Monday)	Within 2 weeks of conduct of test
<b>BCH 6.2</b>	B. Com (H)	<b>22411602</b>	Internal Assessment (Presentations/Project Submission)	8 <sup>th</sup> – 10 <sup>th</sup> March (Tuesday to Thursday)	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**