

St. Joseph's College of Commerce (Autonomous)
#163, Brigade Road, Bangalore - 560 025
LESSON PLAN

Nischitha .K

Subject Name: Indirect taxes

Lecture hours: 60

Objective: To gain knowledge about the tax laws in force for the relevant accounting year and to provide an insight into procedural aspects for filing tax returns for various assesses.

SL NO	UNITS& OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional techniques	Evaluation/ learning confirmation
UNIT - 1	Introduction	8HRS		
	Canons of Taxation Indirect Taxes - Features, Indirect Tax Laws, administration and relevant procedures.	2 HRS	Lecture	Question and answers
	Central Excise - The Central Excise Law, Goods, Excisable goods, Manufacture and manufacturer, Classification, Valuation	3HRS	Lecture & case laws , problems	Question and answers
	CENVAT, Basic procedures, Assessment, Demands, Refund, Exemptions;	3HRS	Lecture and Illustrations	Problems
UNIT - 2	Customs Laws	16HRS		
	Basic Concepts of customs law; Territorial waters, high seas; Types of custom duties, Anti-Dumping Duty, Safeguard Duty; Valuation;	5 HRS	Lecture and Illustrations	Question and answers
	Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage;	4 HRS	Question and answers	Question and answers
	Project Imports and Re-Imports; Penalties and Offences, Export Promotion Schemes, EOU, Duty Drawback	4 HR	Lecture through PPT	Question and answers
	Special Economic Zones.	3 HRS	Lecture	Question and answers
UNIT - 3	Service Tax	16HRS		
	Introduction, Classification of taxable services	4 HRS	Lecture	Question and answers

	Valuation of taxable services; Exemptions and Abatements;	6HRS	Problem solving	Problems
	Export and import of services; Other aspects of Service Tax; Taxable Services; Special Audit under 14A and 14AA of Central Excise Act.	6 HRS	Lecture and Illustrations	Question and answers
UNIT- 4	Central Sales Tax Act & VAT Act	10HRS		
	Introduction, definition of sale under CST;	1 HR	Lecture	Question and answers
	Interstate sale, Various forms for filing of sales tax returns under CST; Sales outside territorial waters under CST	1 HR	Lecture	Question and answers
	VAT, Salient features of State VAT Acts.Accounting & Auditing VAT.	2 HRS	Lecture through PPT	Question and answers
	Practical problems and Case Studies under Indirect Tax Laws.	6 HRS	Problem Solving	Problems
UNIT - 5	Goods & Service Tax,	8 HRS		
	Overview,Introduction to current Indirect Tax structure in India,	1 HR	Lecture	Question and answers & Assignment for CIA
	What is GST?, Operation of GST, Advantages of GST, Models of GST, Expected models of GST in India,	4 HRS	Lecture through PPT	Question and answers & Assignment for CIA
	Revenue Neutral Rate (RNR) Interstate transaction and GST, Present taxation vs. GST, Cess under GST, GST in other countries	3 HRS	Lecture through PPT	Assignment for CIA
UNIT 6	Indirect Tax Planning	2 HRS		
	High See Sales (VAT), indirect tax scheme - EPCG, SFI, M-CIPS etc.	2 HRS	Lecture	Question and answers