

SHYAM LAL COLLEGE, UNIVERSITY OF DELHI

Academic Year: 2022-23

Subject: Goods and Services Tax (GST) and Customs Law
Course: Bcom H & 6th Semester

Department of Commerce

S No.	From	To	Topics
Week 1	2-Jan-23	7-Jan-23	Constitutional framework of indirect taxes before GST
Week 2	9-Jan-23	14-Jan-23	Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST);
Week 3	16-Jan-23	21-Jan-23	GST Council; GST Network; State compensation mechanism, Registration; Exemptions from GST.
Week 4	23-Jan-23	28-Jan-23	Scope of 'Supply'; Nature of supply: Inter-State, Intra-State
Week 5	30-Jan-23	4-Feb-23	Classification of goods and services.
Week 6	6-Feb-23	11-Feb-23	Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.
Week 7	13-Feb-23	18-Feb-23	Eligible and ineligible input tax credit
Week 8	20-Feb-23	25-Feb-23	Apportionments of credit and blocked credits; Tax credit in respect of capital goods
Week 9	27-Feb-23	4-Mar-23	Class Test, Assignment and Presentations
Week 10	6-Mar-23	11-Mar-23	Mid-Semester Break
Week 11	13-Mar-23	18-Mar-23	Availability of tax credit in special circumstances; Reverse Charge Mechanism.
Week 12	20-Mar-23	25-Mar-23	Tax Invoice, Credit and debit notes, and e-Way bills
Week 13	27-Mar-23	1-Apr-23	Returns; Payment of taxes; Taxability of e-Commerce
Week 14	3-Apr-23	8-Apr-23	Customs Law - Basic concepts
Week 15	10-Apr-23	15-Apr-23	Territorial waters and High seas
Week 16	17-Apr-23	22-Apr-23	Types of custom duties; Valuation.
Week 17	24-Apr-23	29-Apr-23	Revision, Doubt Session and Class Test