

## **R.G.S.D. College, Narwana**

Lesson Plan (Session 2025-2026)

Subject: Goods and Services Tax (B23-COM-502)

Class: B.Com 3rd Year, 1st Semester

Assistant Professor: Varsha Yadav

Working Days: Monday to Thursday

Date	Topic	Teaching Material	Learning Outcomes
01 Sept 2025	Introduction to GST: Meaning and Concept	Lecture using PPT and discussion.	Understand the concept, need, and framework of GST.
02 Sept 2025	Objectives of GST and its Importance	Discussion and real examples.	Explain the objectives and benefits of GST.
04 Sept 2025	Structure of GST: CGST, SGST, IGST	Flow charts and diagrams.	Identify different components of GST.
08 Sept 2025	GST Council and its Functions	Lecture and case study.	Learn the composition and role of GST Council.
09 Sept 2025	Registration under GST	Demonstration using GST portal.	Understand registration procedures under GST.
15 Sept 2025	Taxable Event, Time, Place, and Value of Supply	Case examples.	Define taxable events and compute GST liability.
01 Oct 2025	Input Tax Credit (ITC): Meaning and Conditions	Lecture with numerical examples.	Explain input tax credit mechanism.
15 Oct 2025	Returns under GST	Filling sample return forms (GSTR-1, 3B).	Prepare and file GST returns accurately.

03 Nov 2025	Assessment Procedures under GST	Lecture using PPT, charts, and examples	Understand assessment procedures and documentation requirements under GST.
04 Nov 2025	Refund Process and Documentation	Demonstration of GST portal and return forms	Identify penalties and appeal procedures.
05 Nov 2025	Penalties and Appeals in GST	Group discussion and case-based learning	Gain practical knowledge of GST return filing and compliance.
06 Nov 2025	Offences and Legal Provisions	Hands-on exercise using mock business examples	Analyze GST applications in business scenarios.
10 Nov 2025	Recent Amendments and Circulars	Reference to official GST circulars and updates	Evaluate amendments and their effects on taxpayers.
11 Nov 2025	Practical Applications of GST	Revision worksheet and feedback discussion	Demonstrate conceptual clarity through project work and viva.
12 Nov 2025	GST Case Studies	Classroom interaction and evaluation tests	Prepare effectively for university exams and practical use.
13 Nov 2025	Filing GST Returns (GSTR-1, 3B, 9)	Lecture using PPT, charts, and examples	Understand assessment procedures and documentation requirements under GST.
17 Nov 2025	Input Tax Credit Adjustments	Demonstration of GST portal and return forms	Identify penalties and appeal procedures.

18 Nov 2025	GST Audit and Reconciliation	Group discussion and case-based learning	Gain practical knowledge of GST return filing and compliance.
19 Nov 2025	GST in E-Commerce Sector	Hands-on exercise using mock business examples	Analyze GST applications in business scenarios.
20 Nov 2025	State vs Central Jurisdiction	Reference to official GST circulars and updates	Evaluate amendments and their effects on taxpayers.
24 Nov 2025	Transitional Provisions under GST	Revision worksheet and feedback discussion	Demonstrate conceptual clarity through project work and viva.
25 Nov 2025	GST in International Trade	Classroom interaction and evaluation tests	Prepare effectively for university exams and practical use.
26 Nov 2025	Mock Test and Problem Solving	Lecture using PPT, charts, and examples	Understand assessment procedures and documentation requirements under GST.
27 Nov 2025	Revision of Units 1-4	Demonstration of GST portal and return forms	Identify penalties and appeal procedures.
01 Dec 2025	Input Tax Credit Adjustments	Lecture using PPT, charts, and examples	Understand assessment procedures and documentation requirements under GST.
02 Dec 2025	GST Audit and Reconciliation	Demonstration of GST portal and return forms	Identify penalties and appeal procedures.

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04 Dec 2025	State vs Central Jurisdiction	Hands-on exercise using mock business examples	Analyze GST applications in business scenarios.
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10 Dec 2025	Mock Test and Problem Solving	Classroom interaction and evaluation tests	Prepare effectively for university exams and practical use.
11 Dec 2025	Revision of Units 1–4	Lecture using PPT, charts, and examples	Understand assessment procedures and documentation requirements under GST.
15 Dec 2025	Question Bank Practice	Demonstration of GST portal and return forms	Identify penalties and appeal procedures.
16 Dec 2025	Project Presentation and Viva	Group discussion and case-based learning	Gain practical knowledge of GST return filing and compliance.
17 Dec 2025	Assessment Procedures under GST	Hands-on exercise using mock business examples	Analyze GST applications in business scenarios.

18 Dec 2025	Refund Process and Documentation	Reference to official GST circulars and updates	Evaluate amendments and their effects on taxpayers.
22 Dec 2025	Penalties and Appeals in GST	Revision worksheet and feedback discussion	Demonstrate conceptual clarity through project work and viva.
23 Dec 2025	Offences and Legal Provisions	Classroom interaction and evaluation tests	Prepare effectively for university exams and practical use.
24 Dec 2025	Recent Amendments and Circulars	Lecture using PPT, charts, and examples	Understand assessment procedures and documentation requirements under GST.
25 Dec 2025	Practical Applications of GST	Demonstration of GST portal and return forms	Identify penalties and appeal procedures.
29 Dec 2025	GST Case Studies	Group discussion and case-based learning	Gain practical knowledge of GST return filing and compliance.
30 Dec 2025	Filing GST Returns (GSTR-1, 3B, 9)	Hands-on exercise using mock business examples	Analyze GST applications in business scenarios.
31 Dec 2025	Input Tax Credit Adjustments	Reference to official GST circulars and updates	Evaluate amendments and their effects on taxpayers.