

Experiential Activity

Subject	ECONOMICS
Class	XII
Topic	Goods and Service Tax
Sub topic	CGST, SGST and IGST
Time	40 mts
Nature of Activity	Group activity

What will I learn (L.O) –

Recognise the role and importance of tax structure.

Identify the direct tax and indirect tax.

What I have to do?

Find out the difference between CGST, SGST and IGST

What do I require?

Reading material, Text book of NCERT, Internet access, flash cards which contain the names of all indirect taxes.

What do I need to know?

The changes in the tax structure of India.

Teacher's Activity:

- Ask students to do this activity in groups.
- Will explain the variety of taxes prior to the new system.
- Will explain the meaning of one nation, one tax, and one market.
- Teacher will make three groups to represent three types of taxes in new tax system.

Student's Activity:

1. Students will be divided in groups.
2. Group leader to ensure that all group members are having one flash card to ensure equal participation.
3. Will show the taxes which are subsumed and now replaced by GST.
4. Different groups will show the taxes collected by central govt and state govt. on an intra state sale and taxes collected by central govt. on inter- state sale.
5. Will show the names of items which are kept out of GST for the time being with the help of flash cards.
6. Groups will also explain the difference between inter- state and intra state sale.
7. Once the presentation is complete, other groups are free to pose questions to the group after their presentation.

What have I observed?

S. NO.	Statement	Feedback
1.	GST was introduced in---	
2.	The aims of introducing GST-----	
3.	Number of items which are kept out of GST----	
4.	Name the components of GST---	
5.	Name any two taxes which are subsumed----	

What have I learnt?

The need to change the tax structure.

What am I curious to learn?

The impact of GST on economic growth. The benefits of GST on the Indian economy.

Let me evaluate myself.

Do the following—

Q1. Under GST there are 5 standard rates applied, i.e.-----on supply of all goods and services across the country.

Q2. GST is effectively a tax on-----at each stage of supply of goods and services.

Q3. Explain how GST has simplified the multiplicity of taxes on goods and services?
