

## GOODS AND SERVICE TAX (GST)

Programme code:

Certificate Course in GST	12
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### Course of Study and Scheme of Examinations

S.No	Course code	Name of the Course	CIA Marks Max.	ECE Marks Max.	Total Marks Max.	Credits
1	12511	Evolution of GST	25	75	100	2
2	12512	GST and Accounting Package	25	75	100	2
3	12513	GST and Customs Duty	25	75	100	2
4	12514	Integrated GST	25	75	100	2
<b>TOTAL</b>			<b>100</b>	<b>300</b>	<b>400</b>	<b>8</b>

CIA: Continuous Internal Assessment ESE: End Course Examination

# SYLLABUS

## 12511- EVOLUTION OF GST

### Course Objectives:

1	To acquire the theoretical knowledge of GST and its Evolution in India
2	To enable the students to understand the GST Law, ITC, Valuation of supply and returns.

## PAPER -1

UNIT	COURSE CONTENTS	Hours: 5
<b>Unit – I</b>	<b>Introduction, Overview and Evolution of GST:</b> Indirect tax structure in India-Introduction to Goods and Service Tax (GST) – Key Concepts, Phases of GST, GST Council Taxes under GST, Cess	
UNIT -II	<b>Registration under GST:</b> Threshold for Registration-Regular Tax Payer-Composition Tax Payer-Casual Taxable Person-Non-Resident Taxable Person-Unique Identification Number-Registration Number Format	
UNIT -III	<b>Supply under GST and Valuation of Supply:</b> Supply Place of Supply, Interstate Supply, Export of Service, Export of Goods, Import of Service, Import of Goods Valuation of Supply (Numerical on valuation and calculation of tax)	
UNIT -IV	<b>Input Tax Credit under GST &amp;Returns:</b> Input tax credit process-Negative List for Input tax credit-Input Tax Credit Utilization and Input Tax Credit Reversal-Types of GST returns and their due dates, late filing, late fee and interest	
UNIT - V	<b>Custom Duty:</b> Definitions of certain terms relating to the custom act, custom tariff act, Levy and types of custom duties -.	
UNIT - VI	<b>Indirect Taxation-</b> Indirect taxation applicable to few commodities levied by either Central or State Government	
	<b>References and Textbooks: -</b> Datey, V.S. (2019) . <i>Indirect Taxation</i> . New Delhi. Nadhani, A.K. (2019), <i>Implementing Tally</i> . BPB Publications.	
	<i>Indirect Taxes</i> , New Delhi: Institute of Chartered Accountants of India Publications. <i>Indirect Taxes</i> , Kolkata: Institute of Cost Accountants of India. Mehrotra, H.C. & Goyal, S.P.(2019), <i>Indirect Taxes</i> , Agra: Bhawan Publications.	

<b>Outcomes</b>	<ul style="list-style-type: none"> <li>➤ After the completion of the Course, students will be able to acquire deep knowledge on indirect taxes, GST and Customs Law.</li> <li>➤ Understand the basic principles underlying the Indirect Taxation Statutes</li> </ul>
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### 12512- GST and Accounting Package

<b>Course Objectives:</b>	
1	To understand the concept of CGST, IGST and IGST.
2	To enable the students to understand the Accounting Software Interface with Accounting Package.

## PAPER -2

UNIT	COURSE CONTENTS	Hours: 10
<b>Unit – I</b>	<b>Introductions of Goods and Services Tax, 2017 (GST) And Registration</b> Meaning of GST – Scope – Features – GST Council - Classification of GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures - Taxable Person – HSN/SAC classification - Meaning of Supply – Place of Supply – Time and Value of Supply – Charge and Levy.	
UNIT - II	<b>Input Tax Credit (ITC)</b> Meaning – Eligible and Ineligible Input Tax Credit – Tax Credit in respect of Capital Goods – Transfer — Reverse charge Mechanisms – Rates of Taxes – Zero Rated - Exemptions – Job work – Works Contract – Composition Scheme	
UNIT - III	<b>Compounded Levy Scheme for CGST and IGST</b> Preparation of Tax invoice – Credit and Debit Notes - Filing of Returns –E- Payment of Tax – E-Way Bill - Computation of GST liability	

UNIT - IV	<p><b>Accounting Software Interface and Company Management:</b></p> <p>Introduction to Tally ERP9 - Creating a Company – Altering and Deleting Company – Data Security: - Multi Language, Export, Import, Backup and Restore:- Ledgers- Creation- Single and multiple group – Altering – Deleting. Default Vouchers: Kinds of Vouchers - Cheque Printing- Inventory- Introduction- Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items</p>
UNIT - V	<p><b>Accounting package with Goods and Services Tax (GST) - I</b></p> <p>Activating Tally in GST – Introduction - GST Taxes &amp; Invoices - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers - Intra-State Purchase Entry in GST (SGST+CGST+IGST) - GST</p> <p>Purchase Entry for Unregistered Dealer in Tally.</p>
UNIT - VI	<p><b>Accounting package with Goods and Services Tax (GST) -II</b></p> <p>Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns</p>
	<p><b>References and Text books:-</b></p> <p>Datey, V.S. (2019) . <i>Indirect Taxation</i>. New Delhi.</p> <p>Nadhani, A.K. (2019), <i>Implementing Tally</i>. BPB Publications. Rizwan Ahmed, P. (2019), <i>Tally ERP 9</i>, Margham Publications.</p> <p>Nandhani, K.K.(2019), <i>Computerized Accounting under Tally, Implementing Tally</i>, BPB Publication. Deva Publications.</p> <p>Namrata Agrawal(2008),<i>Tally9</i>, Dreamtech Publications.</p>
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<b>Outcomes :</b>	<ul style="list-style-type: none"> <li>➤ The students will get employment in firms with the knowledge of latest Accounting Package.</li> <li>➤ The students will be able to understand the interface between Tally ERP 9 and Accounting Software packages.</li> </ul>

### 12513 - GST & Customs Duty

#### Course Objectives:

1	To help the students develop a theoretical and practical exposure of GST and Customs Duty
2	To acquire knowledge regarding the CGST/SGST in India

## PAPER -3

UNIT	COURSE CONTENTS	Hours: 5
Unit – I	<b>CGST/SGST: Important Terms and Definitions</b> under Central Goods and Service Tax Act, 2017 and State Goods and Service Basic elements of GST. Meaning and Scope of Supply Levy and Collection Tax	
UNIT –II	<b>CGST/SGST: Time and Value of Supply of Goods and Services</b> Input Tax Credit Transitional Provisions Computations of GST Liability, Registration Under CGST/SGSCT Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund  Under the Act.	
UNIT –III	<b>CGST/SGST: Maintenance of Accounts and Records</b> , Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand, and recovery under GST Miscellaneous provisions under GST	
UNIT –IV	<b>IGST: Scope of IGST.</b> Important Terms and Definitions under integrated Goods and Services Tax Act, 2017, Levy and Collection of IGST, Principles for Determining the place of supply of goods and services, Zero Related supply.	
UNIT – V	<b>Introduction and brief background of customs duty</b> , Important definition: Goods dutiable goods, person In-Charge, Indian customs water, types of customs duty.	
UNIT -VI	<b>Valuation for custom duty-</b> Items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical)	
<p><b>References and Text books:-</b></p> <p>Datey, V.S. (2019) . <i>Indirect Taxation</i>. New Delhi.</p> <p>Nadhani, A.K. (2019), <i>Implementing Tally</i>. BPB Publications.</p> <p><i>Indirect Taxes</i>, New Delhi: Institute of Chartered Accountants of India Publications.</p> <p><i>Indirect Taxes</i>, Kolkata: Institute of Cost Accountants of India.</p> <p style="text-align: center;">Mehrotra, H.C. &amp; Goyal, S.P.(2019), <i>Indirect Taxes</i>, Agra: Bhawan Publications</p>		
<b>Outcomes :-</b>	<ul style="list-style-type: none"> <li>➤ After the completion of the Course, Students will be able to acquire knowledge on indirect taxes, GST and Customs Duty.</li> <li>➤ Understand the impact of latest regulations and prepare for adopting the changes.</li> </ul>	

**Course Objectives:**

1	To enable the students to acquire knowledge about GST and its appeals.
2	To enable the students to apply their knowledge about Procedure for GSTIN and their registration methods.

**PAPER 4**

<b>UNIT</b>	<b>COURSE CONTENTS</b>	<b>Hours: 5</b>
<b>Unit – I</b>	<b>Levy, Tax Collection and Reverse Charge Mechanism</b> Levy and Collection of Tax –Rates of GST- Scope of Supply – Composite and Mixed Supplies –E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply- Intra state supply	
<b>UNIT –II</b>	<b>Concept of time and place of supply &amp; Import and Export</b> Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services	
<b>UNIT –III</b>	<b>Registration, Returns and Accounts and Assessment</b> Registration - Persons Liable for Registration – Compulsory Registration – Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration – Cancellation of Registration – Revocation of cancellation - Furnishing Details of Supplies – Returns – Accounts and Records- Forms for above – Assessment- An overview of various types of assessment	
<b>UNIT –IV</b>	<b>Payment under GST</b> Type of payment, Due date, modes of payment with Rules and collection of tax and also address: - Collection of incorrect amount / rate of GST – Omission to collect GST in invoice – Right to retain tax collected in excess and duty to deposit all taxes collected – Invoice to refer tax charged or omission to disclose any tax on invoice – Ensuring	

	reversal of credit by recipient in case of credit note – Duty to deposit
UNIT – V	<b>Refund under GST</b> Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including: - Refund under earlier law – Refund in case of delayed collection of statutory forms – Refund arising from re-assessment / appeal under earlier law – Error in payment of CGST-SGST or IGST
UNIT – VI	<b>Appeals</b> First Appeal – Second Appeal- Departmental appeal – High Court-Revision jurisdiction
<b>References and Textbooks:-</b> Datey, V.S. (2019) . <i>Indirect Taxation</i> . New Delhi. Nadhani, A.K. (2019), <i>Implementing Tally</i> . BPB Publications. <i>Indirect Taxes</i> , New Delhi: Institute of Chartered Accountants of India Publications. <i>Indirect Taxes</i> , Kolkata: Institute of Cost Accountants of India. Mehrotra, H.C. & Goyal, S.P.(2019), <i>Indirect Taxes</i> , Agra: Bhawan Publications.	
<b>Outcomes:</b>	<ul style="list-style-type: none"> <li>➤ The students will be able to get employment as GST Accountants in financial institutions and business entities.</li> <li>➤ Understand the procedure for registration, payment and refund of GST.</li> </ul>

