

B.COM. SEMESTER – 5		
6	DSE – 3	GST - 1

Name of the Course: **GST - 1**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

To provide students with a basic knowledge of principles and provisions of GST

Unit	Content	No. of Lectures
1	INTRODUCTION: <ul style="list-style-type: none"> ➤ Introduction ➤ Brief concepts of Central Indirect Tax, State Indirect Tax, Local Tax ➤ Major Defects in the structure of Indirect Taxes prior to GST ➤ Constitutional Amendment No.101 ➤ Back ground of GST ➤ Rationale for GST ➤ Indirect taxes include under GST ➤ Indirect taxes exclude under GST ➤ GST Authorities to Levy and Administration ➤ Structure of GST : Dual GST (SGST, CGST, UTGST & IGST) ➤ GST Network, GST Council, GST Suvidha Provider (GSP) - Liability of the Tax Payer 	11
2	SPECIAL PROVISIONS: <ul style="list-style-type: none"> ➤ Introduction ➤ Taxability of E-Commerce, ➤ Anti-Profitteering ➤ Avoidance of dual control ➤ E-way bills ➤ Zero rated supply ➤ Offences & Penalties, - Appeals 	11
3	GST REGISTRATION: <ul style="list-style-type: none"> ➤ Introduction ➤ Persons not liable for registration ➤ Registration Procedure ➤ Compulsory Registration ➤ Deemed registration ➤ Special provisions for causal taxable Persons and non-resident taxable persons ➤ Cancellation vs Revocation of registration 	11



4	LEVY & COLLECTION OF GST <ul style="list-style-type: none"> ➤ Levy of GST – Introduction ➤ Taxable event - “Supply” of Goods & Services (Section 7 of CGST, Act 17) ➤ Place of Supply : Within state, Interstate, Import & Export (Sections 10,11,12,13 of CGST, Act 17) ➤ Time of supply (Sections 12,13 15 of CGST, Act 17) ➤ Valuation for GST- Valuation rules, taxability of reimbursement of expenses. ➤ Exemption from GST: Small supplies & Composition Scheme, - Classification of Goods & Services : Composite & Mixed Supplies 	12
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Goods and Services Tax (Compensation to States), 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
5. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
6. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
7. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
8. Datey,V.S. (2016). All About GST-A Complete GST Law, 4th Edition, New Delhi: Taxmann Publishing.
9. Nity Tax Associates, Basics of GST, Taxman Publications, New Delhi
10. Singhanian Vinod K. and Monica Singhanian, Students’ Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi
11. Dr. Thomas Thoomkuzhy, Dr. Jaya Jacob M., Ms.Chinnu Mariam Chacko, GST The Essentials of Goods and Services Tax, Himalaya Publishing House, Mumbai

Note: Latest Editions of the above books may be used.

