

B.COM. SEMESTER – 6

6	DSE – 3	GST - 2
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Name of the Course: **GST - 2**
 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	INPUT TAX CREDIT – 1: <ul style="list-style-type: none"> ➤ Introduction ➤ Basic concept ➤ GST and Input Tax Credit ➤ Eligible & Ineligible Input Tax Credit ➤ GSTR – 2 ➤ Procedure for calculation of GST and Input Tax Credit ➤ Order of Adjustment of Input tax credit against output CGST, SGST, IGST - Practical examples 	11
2	INPUT TAX CREDIT – 2: <ul style="list-style-type: none"> ➤ Introduction ➤ Apportionments of Credit & Blocked Credits, ➤ Tax Credit in respect of Capital Goods ➤ Recovery of Excess Tax Credit ➤ Availability of Tax Credit in special circumstances ➤ Transfer of Input Credit (Input Service Distribution) ➤ Payment and Refund ➤ Doctrine of unjust enrichment ➤ Reverse Charge Mechanism, - Practical examples 	12
3	PROCEDURES: <ul style="list-style-type: none"> ➤ Introduction ➤ Tax Invoice ➤ Credit & Debit Notes, ➤ Returns, ➤ Audit in GST, - Assessment: Self-Assessment, Summary & Scrutiny 	11
4	VALUATION AND PAYMENT: <ul style="list-style-type: none"> ➤ Introduction ➤ Transaction Value ➤ Valuation Rules ➤ Time of GST Payment ➤ How to make payment ➤ Challan Generation & CPIN - TDS & TCS 	11



Total Lectures	45
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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:

1. Latest edition of text books may be used.

