MANGALORE UNIVERSITY

REGULATIONS GOVERNING CERTIFICATE AND DIPLOMA PROGRAMMES IN GOODS AND SERVICES TAX

(Framed under Section 44 (1)(c) of the KSU Act 2000)

PREAMBLE:

Indian economy is getting more and more globalized, a member of free trade agreements have been signed. These facilitate to allow imports in to India duty free or at low duties. Hence, there is need to have a nation-wide simple and transparent system of taxation to enable the Indian industry to compete not only internationally, but also in the domestic market. Integration of various central and state taxes into a Goods and Services Tax(GST) system would make it possible to give full credit for inputs taxes collected. GST being a destination based consumption tax based on VAT principles, would also greatly help in removing economic distortions caused by earlier complex tax structure and GST is in the development of a common national market.

The Constitution of India has recognized various authorities for making laws to levy of taxes. In accordance, with the Constitution of India, Union Government, State Government, Union territories and local authorities were conferred their powers to levy taxes. Accordingly, each authority has levied different rates and collected various taxes. Chaos and confusions were prevailed with the system of indirect taxes, like too many taxes, cumbersome procedures and formalities and improper understanding and implementation of value added tax systems (VAT). Leading to piecemeal and fragmented and cascading negative impact on the tax payers. For solution to all these problems and integrated GST on national basis came in to effect in the year 2017.

GST : ONE NATION, ONE TAX AND ONE MARKET Philosophy:

GST is one of the indirect taxes for the whole nation, which is makes India, one unified common market. It is a single tax on the supply of goods and services, right from the manufacturers to the consumers. GST is the biggest tax reforms implemented in the country and GST council meetings to finalize its rate structures both in Goods and Services. Combining several state and central taxes into a single tax has helped to overcome the issue of double taxation and led to the establishment of a common national market with more transparency efficiency and compliance. GST is eliminating the cascading effect of taxes and thereby reducing the price of goods and services. The Goods and Services Tax Act was passed in the parliament on 29th March 2017 and came in to effect on 1st July 2017. The GST rates are same across the country. The state level tax arbitrages for a consumer are gone. This has reduced incidences of tax evasion which occur due to consumers buying goods and services from the states other than where they reside. GST is levied on the supply of goods and services. GST registration, GST invoicing and filling of overall goods and services procedures has open up more and more job opportunities and GST consultancy facilities to young educated youths.

GST gives a major boost to "Make in India", initiative of the union by making goods and services produced in India, that leads to competitive in the national as well as international markets. This will leads to India becoming a manufacturing hub and of generate employment opportunities to Indian educated youths. It boost more investment, more exports and employment opportunities to youths.

OBJECTIVES of the programme:

1. To impart the GST knowledge and its salient features to the learners particularly, in the pre-GST and post GST era.
2. To provide an insight on GST system and its impact on business, consumers and society.
3. To orienting the learners about the GST procedures and formalities.
4. To understand the GST slabs and its impact on goods and services.
5. To create awareness about the job opportunities and GST consultancy services to the learners.
6. To assess the economic impact of GST at the Micro level and at the Macro level.
7. To provide hands on experience and opportunities to the learners through projects and internships with CA& CMA professionals.

1. TITLE AND COMMENCEMENT:

a) These regulation shall be called the Regulation Governing certificate and diploma programmes in GST.

b) The regulations shall come in to force from the date of assent of the chancellor

c) Courses : Courses are called papers/subjects.

2. ELIGIBILITY FOR ADMISSION:

a. Certificate Programme and Diploma Programme: Candidates who have passed the two years Pre University examination conducted by the Pre-University Education Board in the State of

Karnataka or 12th standard or any other examinations considered as equivalent thereto shall be eligible.

b) Exit and Entry option:

Entry and Exist System shall be allowed, the student may opt for exit in certificate programme in one time.
After exit from the certificate level programme students shall enter the Diploma programme within two years from the date of admission of the certificate programme with completion of all courses in certificate programme.

Those who are continue to Diploma programme this condition is exempted. Because supplementary and generic knowledge is integrated from the certificate programme to Diploma programme continues to change in GST.

c) **Selection:** On the basis of merit-cum reservation and according to the Government's reservation policy changing from time to time.

d) **Revision of syllabus and curriculum:**

The BOS of this programme, shall be upgraded / revised every year in accordance with the GST council decisions and Government of India under Ministery of Finance amendments and other changes from time to time should be incorporated in the syllabus and curriculum.

There should be MOU with the Institute of Chartered Accountants of India Mangalore chapter to facilitates internship, syllabus upgradation and job opportunities to the learners.

3. DURATION OF THE PROGRAMME:

a) The duration of certificate programme in GST shall be extended over a period of six months.

b) Diploma in GST: It shall be extended over a period of one academic year.

4. MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be in English, hybrid mode of lectures (online and Offline) on the convenience of the learners.

5. HOURS OF INSTRUCTION:

Certificate Course:- There shall be 8-10 hours of instruction per week totaling 100-120 hours of instruction.

Diploma in GST:- There shall be 10-15 hours of instruction per week totaling 200 to 210 hours of instruction per year.

6. ATTENDANCE:

Students shall be attend a minimum of 75% of the total instruction hours in a course including tutorials, seminars and project report, group discussion and case studies. Student who does not satisfy the requirements shall not be permitted to take the examination and student shall be required to repeat the programme by attending all classes. There shall be no provision for condonation of shortage of attendance and a student who fails to secure 75% attendance in any course is not eligible for appearing the examination of that course. He/she shall be required to repeat that course by attending the classes.

7. Scheme of Examinations:

Certificate Programme:

Subjects	Instruction Hrs. per Paper/week	Duration of Exam(hrs)	Marks		
			IA	Exam	Total
3 Theory papers	3x 4	3x 3	3x20	3x80	300
Internship Report		-			50
				Total	**350**

Exit ..... Option

Entry ..... Option

Diploma Programme:

Subjects	Instruction Hrs. per Paper/week	Duration of Exam(hrs)	Marks		
			IA	Exam	Total
3 Theory papers	3x 4	3x 3	3x20	3x80	3x100
Project Report					100
* Comprehensive Viva Voce (Courses and Project report)					100
				Total	**500**

* Viva-Voce Board to be constituted by the University.

8. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMME:

The candidate shall be completed the programme within two years from the date of admission to each programme.

9. INTERNAL ASSESSMENT:

The internal assessment shall be awarded on the basis of tests, assignments, seminars, case study both offline and online mode (hybrid mode) to the convenience of the students, regularity and punctuality.

Internal marks maximum in certificate and diploma programme will be 20 each courses (papers) it shall be communicated to the Registrar(Evaluation) at least 3 days before the commencement of the end programme examination. Internal assessment marks shall be notified on the department/college notice board. Internal assessment marks shall be carried forwarded, incase student failed or result rejected.

10. REGISTRATION FOR THE EXAMINATIONS:

Students shall be register for the University examination at the stipulated date laid down by the university.

11. VALUATION OF ANSWER SCRIPTS:

Each theory course, internship reports and projects shall be evaluated by one eligible examiners as decided by B.Com Board of Studies and Programme Co-ordinator. Board of Examiners has to be prepared the Question papers for theory course and Project Viva-Voce Board constituted by the University. Certificate and Diploma Programme shall be come under B.Com Board of Studies.

12. MINIMUM PERCENTAGE OF MARKS FOR A PASSING THE EXAMINATION:

No student shall be declared to have passed in the examination unless he/ she obtains not less than 40% marks in the University Examination in each theory courses(papers) internship project /dissertation project including internal assessment marks. There shall be no minimum marks to pass in internal assessment.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

First Class with Distinction	:	70% and above
First Class	:	60% and above but less than 70%
Second Class	:	50% and above but less than 60%
Pass Class	:	40% and above but less than 50%

14. REJECTION OF RESULTS:

a) A candidate may be permitted to reject the result of the whole examination. Rejection of result course-wise/subject-wise shall not be permitted. A candidate who has rejected the result shall appear for the immediately following regular examination.

b) The rejection shall be exercised only once and the rejection once exercised shall not be revoked.

c) Application for rejection along with the payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the co-ordinator of the programme together with the original statement of marks within 30 days from the date of publication of the result.

d) A candidate who has rejected the result is eligible only for class and not for ranking.

Syllabus for Certificate Programme in GST

Course I - Indian Tax System **40 Hours**

Objectives: Objective of this course is to equip the students with theoretical and practical knowledge of cannons of taxation and GST.

Outcomes: Job opportunities in private and public organizations.

Unit –I : Public Finance

Introduction, Concept of Public Finance, Public Revenue - Meaning – Sources of public revenue–Tax, Price, Fees, Fine, Penalty, Gift, Grants. Meaning and Definition of Tax, Union source and State Sources of Tax.

Unit-II : Principles of Taxation

Principles of Taxation - Objectives of Taxation – Effects of Taxation on Production, Distribution and Employment - Canons of Taxation - Characteristics of good tax system. Incidence of taxes and the effects of a tax. Financial liberlization.

Unit-III: Constitutional Frame work of Indian Tax System

Union list (List I) relevant to taxation – Entry No. 82 to Entry No. 97-State list (List II) relevant totaxation – Entry No.46 to Entry No. 54- Concurrent list (List III), Distribution of revenues between Union and States, Provisions Related to Distribution of Revenue - Article 268 to 272.

Unit-IV: History of Taxation

Pre-independence tax system – Taxes in ancient India – Taxes during Mughal period –Taxes during British rule, Present system of taxation in India. History of Income Tax in India. Types of Taxes - Direct and Indirect taxes. Different taxes levied by Central Government and State Government. Direct taxes of the Central Government and State Government: Income Tax,Agricultural Income Tax, Professional Tax, etc. An overview of Income Tax Act, 1961, Role of CBDT.

Unit V: Indirect taxes of Central Government and State Government

Structure of different indirect taxes before the introduction of GST, levy (taxable event) and the Government empowered to collect those taxes, need for tax reforms. History of Indian Sales Tax,Historical background of VAT, MODVAT, CENVAT. Structural transformation of tax system and Tax terrorism.

Skill Components and Skill Development, to evaluate the public finance and tax system in India (individual and corporate tax, Indian taxs system and its Framework)

References:

1. Dr. B.P. Tyagi & Dr. H.P. Singh, Public Finance, Jai Prakash Nath & Co., Meerut.
2. H. L. Bhatia, Public Finance, Vikas Publishing House Pvt. Ltd, New Delhi.
3. D. M. Mithani, Public Finance Theory and Practice, Himalaya Publishing House, Mumbai
4. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd., New Delhi.
5. Dr. Ravi M.N., Bhanuprakash B.E. & Dr. Suman Shetty N., GST & Customs Duty, Professional Books Publishers, Hyderabad.
6. Suey, M.M (ed), Taxation in India: History, Policies Trends and Outlook, Indian Tax Foundation, New Delhi.
7. Dr.Rajesh Kumar and C.A. Mahadev, Complication of concept-based exercise and Caselets on Goods and Services Tax :Indirect Taxes E –Book, http://courses.vittampravinagurushala.in/learn/INDIRECT-TAXES

Course- II – Introduction to Goods and Services Tax **40 hours**

Objective: The aim of this course is to familiarize the GST I, II, III and IV .

Out come: This course enables the students to understand the Central, State and union GST. It helps the students for job opportunities in private sectors.

Unit-I: Introduction to GST

Concept and Meaning of Goods and Services tax, Evolution of GST, Structure of GST (Dual Model). Types of GST: CGST, SGST, UTGST and IGST, Subsuming of Taxes, Salient Features of GST, Objectives and Need of GST, Benefits of GST, Constitutional framework – Constitutional Amendment of 10 and 122, GST Council - Structure, Powers, Functions and Provisions. Role of CBIC. One country one tax and one system Philosophy.

Unit- II: GST Act

Definitions and Salient features: CGST, SGST/UTGST and IGST. Definition of Goods, Services, Principal place of business, agent, principal, Associated Enterprises, Related Persons, Aggregate Turnover, Taxable Turnover under CGST, SGST and IGST, Capital Goods, Casual Taxable Person, E-Commerce, Input, Input Tax credit, Job work, Works Contract, Location of the Supplier, **Reverse Charge** - Section 9(3) and 9(4) of the CGST Act – List of goods where reverse charge is applicable – List of services under reverse charge – Exemption to reverse charge as per Central Government Notification., Recipient of Goods and Services, Supplier of Goods and Services, Exempted Goods and Services. Rates of GST.

Unit- III: Concept of Supply

Meaning and Scope of Supply under Section 7 of the CGST Act – Inward and Outward Supply – Composite Supply – Principal Supply - Mixed Supply – Tax liability under Section 8 - Determination of Nature of Supply under Section 7 of the IGST Act – Intra-state supply under Section 8 of the IGST Act - Activities to be treated as supply even if made without consideration(Schedule I to the CGST Act) – Activities to be treated as supply of goods or supply of services (Schedule II to the CGST Act) – Activities or transactions which shall neither be treated as a supply of goods nor a supply of services (Schedule III to the CGST Act)

E-Way Bills: Meaning of E way bill – When should e-way bill be generated – 'Supply' in case ofe-way bill - Who can generate e-way bills – Validity of an e-way bill.

Unit IV: Time of Supply and Place of Supply

Time of Supply: Time of supply of goods under Section 12 of the CGST Act – Time of Supply of services under Section 13 of the CGST Act, Time of supply against Vouchers and Time of supply against residuary.

Place of Supply: Place of business - location of supplier of services – location of recipient of services, – Place of supply of goods and services in different situations, Place of supply of goods other than supply of goods imported into or exported out of India – Place of supply of goods imported into or exported out of India – Place of supply of services where location of supplier and recipient is in India – Place of supply of services where location of supplier or location of recipientis outside India.

Unit -V: GST Registration

Procedure, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration, Deemed Registration, Advantages of Registration, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration; Special provisions for casual taxable persons and non-resident taxable persons. Composition Levy, Conditions and restrictions for Composition Levy; Problems on computation of Turnover for the purpose of Registration and applicability of Composition Levy. GST Registration Forms: GST-I, GST-II and GST – III, GST-IV and other GST registration forms.

Skill Components and Skill Development, scope of levy the tax, tax collection, time, value and place of supply, preparation of tax invoices, analyse the gains and pains of GST to the customer.

References:

1. V. S. Datey, GST Ready Reckoner, Taxmann Publication Pvt. Ltd., New Delhi.
2. Dr. Ravi M.N., Bhanuprakash B.E. & Dr. Suman Shetty N., GST & Customs Duty, ProfessionalBooks Publishers, Hyderabad.
3. Chaudhary, Dalmia, Girdharwal, " GST – A Practical Approach", Taxmann Publications.
4. Garg, Kamal, " Understanding GST", Bharat Publications.
5. Hiregange, Jain and Naik, " Students Handbook on Goods and Services tax", Puliani and Pliani.
6. Meharotra and agarwal, "Goods and services tax and customs", Sahithya Bhavan Publication .
7. Singhania V.K "GST and customs law", Taxmann publication.
8. Dr.Rajesh Kumar and C.A. Mahadev, Complication of concept-based exercise and Caselets on Goods and Services Tax :Indirect Taxes E –Book, http://courses.vittampravinagurushala.in/learn/INDIRECT-TAXES

Course III - GST Assessment and Procedures 40 Hours

Objective: The course is designed to provide the students a thorough and detailed knowledge of GST procedure and assessment.

Out comes: It helps the students to understand the role of Information Technology and acquaint to latest knowledge of GST.
Completion of this course the student shall be able to prepare relevant documents and records in business set-up.

Unit -I: Procedure and Incidence of Tax

Procedure relating to levy – CGST and SGST, Valuation and Valuation rules, Transaction Value – Inclusions and Exclusions, Procedure relating to levy – IGST, Interstate supply, Intra-state supply, Zero rated supply, value of taxable supply; - Supply of Goods and Services to Foreign Diplomatic Missions. Computation of taxable value and tax liability including Reverse Charge.

Unit II: Input Tax Credit

Meaning, eligibility and conditions for claiming Input Tax Credit, Inputs and Capital Goods, Apportionment of credit and blocked credits, Availability of credits under special circumstances under section 18, Documentary requirements for claiming input tax credit, Reversal of input tax credit in the case of non-payment of consideration – Discrepancies in claim of Input tax credit and reversal of such claim. Taking input tax credit in respect of inputs and capital goods sent for job work. Distribution of credit by Input Service Distributor (ISD) – Manner of claiming credit under special circumstances under Rule 40 - Anti profiteering measure under Section 171. Transfer of Input Tax Credit; Problems on utilisation of Input Tax Credit (including Blocked credits).

Unit III- Accounts and records in GST

Maintenance of accounts by registered persons – Generation and maintenance of electronic records – Records to be maintained by owner or operator of godown or warehouse or transporters
- Issue of tax invoice under Section 31 of the CGST Act – Components of a Tax invoice, HSN/SAC codes – meaning, source and identification, Time Limit for issuing tax invoice – Manner of issuing invoice – Bill of supply – Receipt voucher – Refund voucher – Revised tax invoice - Transportation of goods without issue of invoice - Credit notes and debit notes – Accounts and records to be maintained under Section 35 – Period of retention of accounts.

Unit -IV : Payment of tax

Payment of tax, interest, penalty and other amounts – Electronic Liability Register – Electronic Credit Ledger – Electronic Cash ledger - Interest on delayed payment of tax – Tax deduction at source under Section 51 of the CGST Act – Collection of tax at source under Section 52 – Transfer of input tax credit – Refund of tax – Refund of integrated tax to international tourist - Consumer Welfare Fund – Letter of Undertaking for export without payment of tax.

Unit-V: Role of Information Technology in GST

GST Network: structure, vision, mission, powers and functions of GST Network. Goods and Service Tax Suvidha Providers (GSPs): Concept, framework and guidelines and architecture to integrate with GST system. GSP Eco system.

Skill Components and Skill Development: GST Portal registration procedure, analyze sprit of cooperative federal tax system, input tax credits problems and benefits. Preparation of tax invoice and ledgers

References:

1. Ahuja, Girish, Gupta and Ravi "systematic approach to GST". Wolters kluer.
2. Babbar, Sonal, Kaur, Rasleen, Khaurana and Karatika, "Goods and Service Tax and custom law". Scholar tech-press.
3. Bansal K.M, "Goods and Service Tax and custom law". Tax man publication.
4. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd., New Delhi.
5. Dr. Ravi M.N., Bhanuprakash B.E. & Dr. Suman Shetty N., GST & Customs Duty, Professional Books Publishers, Hyderabad.
6. Chaudhary, Dalmia, Girdharwal, " GST – A Practical Approach", Taxmann Publications.
7. Garg, Kamal, " Understanding GST", Bharat Publications.
8. Gupta, Vineet and Gupta, "Fundamentals of Goods and Service Tax". Bharath law house private limited.
9. Hiregange, Jain and Naik, " Students Handbook on Goods and Services tax", Puliani and Pliani.
10. Dr.Rajesh Kumar and C.A. Mahadev, Complication of concept-based exercise and Caselets on Goods and Services Tax :Indirect Taxes E –Book, http://courses.vittampravinagurushala.in/learn/INDIRECT-TAXES

Course IV: Internship Training

a. Internship Training shall be undertake in any firm Chartered Accountants / C & CMA, Business establishments/ online training from any organization/enterprise etc. The students shall undergo one month training under external guide. The Programme Co-ordinator has to coordinating in allot the students for Internship.
b. MOU with the Institute of Chartered Accounts of India Mangalore chapter. it will help the students for internships and placements in business establishments

Syllabus for Diploma programme in GST

Course V- Central and State Finance Commissions 60 Hours

Objective: Objective of this course is to well aware the central and state financial relationship and constitutional bodies and institution to the learners.

Outcomes: In the competitive examinations many multiple choice questions on finance commissions and constitutional bodies and institutions will help the students to clear the exams and it also helps to in self employment and money management aspects:

Unit:I : **Indian Financial System**:

Meaning, scope of the Indian financial system, center and state financial relationship, distribution of tax and non-tax revenue between central and states. Grants in –aid to states, duties and duty drawbacks.

Unit –II:Finance Commissions:

Center and State finance commissions and process and structure, functions, trends in central and state finance commissions.

Unit -III : Sources of funds:

Sources of center and state government levy taxes, revenue collection through taxes. Federal finance system and unitary finance systems and its features. Benefits of Federal and unitary financial systems. Central government list, state government list and concurrent list.

Unit –IV: Finance Systems

Federal finance systems in India and America other countries like France, Japan and Korea. Rule of ministry of Finance Government of India, Monitory policy and fiscal policy, inflation , deflation and stagflation and department of financial service.

Unit V: - Institutional and statutory bodies of government of India:

Enforcement directorate, NITI Aayog, Central Bureau of investigation, Income tax department and economic advisory councils to the Prime Minister and Securities and exchange board of India. Roles, functions and Powers of all these institutions and statutory bodies.

Skill Components and Skill Development, evaluate the state and central finance commissions, financial relationship between state and central Government. Analyse the constitutional bodies functions. Conflict of interest and interference between States/ Union Territories and Union Government.

References:

1. Babbar, Sonal, Kaur, Rasleen, Khaurana and Karatika, "Goods and Service Tax and custom law". Scholar tech-press.
2. Thimmaiah and Hemlatha Rao; Finance Commission and Centre state finance relations: Ashish Publishing House, New Delhi.
3. Hoshiar Sing; Indian Administrations : Kitab Mahal Allahabad, India.
4. Laxmikanth; Indian polity: Tata McGraw Hill education
5. Fadia B.L; Indian government and Politics: Sahitya Bhavan Publication, India (Agra)
6. Ghai. U.R.:Indian Government and New Academic Publishing Jalandha, India.
7. Krishna Swami; The Indian Union and the states: A study in autonomy and Integration, programin press ltd. Oxford.
8. Watts R.L. New Federation: experients in the common wealth,Claren Don press

Course VI Customs Duty

Course VI- Customs Duty 60 Hours

Objective: To familiarize the students with relates to Custom duty and Import and export procedure.

Providing knowledge and skill to the learners about custom duty

Outcome: Acquaints the duty, drawback, tariffs and import and export provisions and procedure.
Equipping the learners for skill developments and seeking employment in business establishments or self employment.

Unit -I : Introduction

Evolution & development of customs law, Scope & coverage, regulatory framework - Customs Act, 1962 and the related Rules, Circulars and Notifications; Customs Tariff Act, 1975 and the related Rules. Classification of goods under Customs Tariff Act.

Unit -II: Customs Tariff

Principles governing levy of customs duty, important terms, baggage, bill of entry, conveyance, customs area, foreign –going vessel on air craft goods, Indian customs waters, bill of lading invoiceletter of credit, landing charges, FOB, FAS, CI & F, Nature of customs duty, types of customs duties Prohibition on importation and exportation of goods, relief from payment of custom duty, exemption from custom duty. Treatment of imports and exports under GST.

Unit- III: Valuation of Customs Duty

Valuation of goods under Custom Act- Introduction, definition, methods of valuation, inclusion and exclusion in custom value. Problems on computation of Assessable Value and Customs Duty.

Unit- IV: Import and Export Procedure

Export of Goods: Free export, restrictions for export, types of export, export of cargo, steps and documents to be prepared. Import of Goods: Free Import, restrictions on import, types of restriction, import of cargo, steps and documents to be prepared. Provisions for baggage, import and export through port and carrier.

Unit-V: Duty Drawback

Duty drawback on goods used in manufacture of export products, duty drawback on re-export. Negative List of Duty Drawbacks; Import by 100% Export Oriented Units; Import by SEZs; Project Import. Export provision schemes, SEZ, EOU, EHTP, STP, BTP.
Authorities under Customs Law- Appointment of customs officers, classes of Customs Officers,Powers of Customs officers.

Skill Components and Skill Development

Valuation of Customs, Import procedures , export procedures, tariffs duties and duty drawback procedures.

References:

1. Babbar, Sonal, Kaur, Rasleen, Khaurana and Karatika, “Goods and Service Tax and custom law”. Scholar tech-press
2. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd., New Delhi.
3. Dr. Ravi M.N., Bhanuprakash B.E. & Dr. Suman Shetty N., GST & Customs Duty, ProfessionalBooks Publishers, Hyderabad.
4. Chaudhary, Dalmia, Girdharwal, “ GST – A Practical Approach”, Taxmann Publications.
5. Garg, Kamal, “ Understanding GST”, Bharat Publications.
6. Hiregange, Jain and Naik, “ Students Handbook on Goods and Services tax”, Puliani and Pliani.
7. Dr. Yogendra Bangar, Dr. Vandana Bangar, Indirect Tax Laws- Bangar’s Publication-
8. Singhania V.K “GST and customs low”, tax and publication.
9. Dr.Rajesh Kumar and C.A. Mahadev, Complication of concept-based exercise and Caselets on Goods and Services Tax :Indirect Taxes E –Book, http://courses.vittampravinagurushala.in/learn/INDIRECT-TAXES

Paper VII - GST Models and Return Procedures 60 Hours

Objective: The objective of this course is to provide insights on GST models and GST Analysis. Developing the students to understand European, Canada, Australia and Indian GST Models.

Outcomes: Learners acquainted with basic features of Assessments, Returns, GST Business models and GST rates and prepare the documents records and books with related to tax returns.

Unit-I: Audit and Assessment

Audit, Meaning, Types of Audit; Assessment, Types; Self-assessment – Provisional assessment –Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Summary assessment in certain special cases – Audit by tax authorities – Special audit under Section 66 of the CGST Act. Appeals to Appellate Authority and Appeals to Appellate Tribunal.

Unit –II : Returns under GST

Returns-Brief introduction to various GSTRs - Procedure for filing various returns. Furnishing of Returns, First Return, Revision of Return, Final Return, Default in Furnishing Return Information; Penalty/Late Fee; Appeal to Appellate Authority. Meaning of returns Obligations for filing return, Assessee required to file return in GST

Types of Return: GSTR -1 to 11. Time period for filing return under GST. Due dates for filing of returns.

Unit-III: GST Models and Global GST Scenario

Countries adopted GST in the world, rates on goods and services of different countries in the world. Successive stories and fit falls of GST-Australian GST model, European GST model, Canada GST model and India's GST model.

Unit –IV : GST Business Models

GST business models of corporates, MSME's, hotels, Insurance Business, Banking Business, Transportation and agricultural and Agri – Business Sectors.

Unit-V: GST Analysis

Centre-state financial relationship under GST, State-Governments financial problems after GSTera, GST act on services tax and its impact on the common man, Reasons behind the zero tax andhigh tax rates, cess on luxury goods and services and its impact on the Indian economy. GST benefits to poor people in India analysis of GST and assesses to economic impact of GST.

Skill Components and Skill Development : Case study analysis, GST related court judgment analysis , debit , credit notes, refund procedure and filing of GST Returns, Registration has tax return preparer, Data Analytics and zero instances of Tax evasion, identify other challenges in GST.

References:

1. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd., New Delhi.
2. Dr. Ravi M.N., Bhanuprakash B.E. & Dr. Suman Shetty N., GST & Customs Duty, ProfessionalBooks Publishers, Hyderabad.
3. Chaudhary, Dalmia, Girdharwal, " GST – A Practical Approach", Taxmann Publications.
4. Garg, Kamal, " Understanding GST", Bharat Publications.
5. Hiregange, Jain and Naik, " Students Handbook on Goods and Services tax", Puliani and Pliani.
6. Dr. Yogendra Bangar, Dr. Vandana Bangar, Indirect Tax Laws- Bangar's Publication.
7. Dr.Rajesh Kumar and C.A. Mahadev, Complication of concept-based exercise and Caselets on Goods and Services Tax :Indirect Taxes E –Book, http://courses.vittampravinagurushala.in/learn/INDIRECT-TAXES

Course -VIII - Project Report **30 hours**

Project report: students at the beginning of the Diploma programme shall take the project work with the supervisor or Mentor. This shall help for the analytical skill, writing skills, high order of thinking skills, innovative and research mindsets with related to GST. At the end of the programme, the student shall face comprehensive viva voce examination of all the courses and project report.
Viva-Voce Board to be constituted by the University.

Certificate in GST Programme

Sl.No.	Name of the Course	Marks		
		IA	Exam	Total
1.	Indian Tax System	20	80	100
2.	Introduction to Goods and Services Tax	20	80	100
3.	GST Assessment and Procedures	20	80	100
4.	Internship Report	-	-	50
				350

Exit option ⟶

Entry option ⟶

Diploma in GST Programme

Sl. No.	Name of the Course	Marks		
		IA	Exam	Total
1.	Central and State Finance Commissions	20	80	100
2.	Customs duty	20	80	100
3.	GST Models and Return procedures	20	80	100
4.	Project Report	-	-	100
	Comprehensive Viva Voce examination	-	-	100
	Total marks			500