

CERTIFICATE COURSE IN GST FILING AND PRACTICE

Objective:

The programme's mission is to broaden the horizon of the learners with a deeper understanding of the GST law and its e filing in the new digital environment and equip them with a new set of tools to help them digitally create and file GST returns.

Programme Duration: six months to two years

Eligibility: (10+2) or its equivalent are eligible to apply.

Learning outcomes:

1. Develop a detailed understanding in the students of law and practice of Goods and Services Tax and the application of its provisions.
2. Develop a detailed understanding in the students of documents, records, books of accounts and tax returns, and the requirements for the payment of Goods and Services Tax using computer hardware and software packages.

Programme Structure

Course No.	Course Title	Credit
CCGST1	GOODS AND SERVICE TAX LAW AND PRACTICES	6
CCGST2	GST TAX ACCOUNTING, DOCUMENTATION AND E-FILING AT GST PORTAL	6
CCGST3	PROJECT REPORT	6
	Total Credit	18

CCGST1: GOODS AND SERVICE TAX LAW AND PRACTICE

MAX. MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits: 6

Objective:

Develop a detailed understanding in the students mind regarding law and practice of Goods and Service Tax and the application of its provisions in a business set-up.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Unit I GST IN INDIA–A Synopsis, Background, Concept of GST, Definitions and related terminologies.

Unit II Supply under GST and related provisions.

Unit III Charge of GST and relevant Definitions.

Unit IV EXEMPTIONS FROM GST: Goods exempt from tax,

Unit V Services exempt from tax.

SECTION B

Unit VI TIME AND VALUE OF SUPPLY :Its related definitions and provisions.

Unit VII INPUT TAX CREDIT: Definitions, Introductions to ITC and related provisions.

Unit VIII REGISTRATION: Persons liable for registration, Relevant procedures for the registrations and workings at GST portal in this regards.

Unit IX TAX INVOICE, CREDIT AND DEBIT NOTES: Knowledge about the Tax invoice, Credit notes, Debit notes, Revised Tax Invoice, Receipt Vouchers and other specified documents in the act.

Unit X RETURNS: Knowledge in respect of filing of GST returns at Portal.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Sekhon, Shailinder., *GST....Unlocking the complexities of Indirect taxes*. Published by Sumirat publication and Bookman, New delhi.
3. Bansal, K. M., *GST & Customs Law*, Taxman Publication.
4. Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs*. Sahitya Bhawan Publications.
5. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax*. HPH
6. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications

CCGST2 GST TAX ACCOUNTING, DOCUMENTATION AND E-FILING AT GST PORTAL

MAX. MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits: 6

Objective:

Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Goods and Service Tax using computer hardware and software packages in a business set-up.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Unit I Accounting Concepts. Maintenance of accounting records, Double Entry System,

Unit II Accounting Process leading to Preparation of Journal, Subsidiary Books , Ledger,

Unit III Trial Balance and final accounts.

Unit IV Knowledge regarding content of Tax invoice. Retail invoice, Credit notes, Debit notes, Receipt vouchers etc.

Unit V Knowledge of financial statements like Balance Sheet, Trading and Profit and Loss Account. Documentation related to filing of GST returns.

SECTION B

Unit VI Knowledge of Form GST REG-06, GSTR1, GSTR2A, GSTR2B, GSTR3B, Form GST CMP – 08, Form GST PMT –06 Payment Challan, DRC03,

Unit VII Relevant offline tools on GST portal.

Unit VIII Working knowledge of GST portal like new registration and amendments of core and non-core fields,

Unit IX Ledgers balances at portal, Return Dashboard, e-way bill system, Payments, User Services and Annual Return Form No 9.

Unit X Verification of input tax credit system from portal vis a vis books of accounts and its adjustments.

Suggested Readings:

1. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education*
3. Gupta, ineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt. Ltd.
4. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
5. Gupta, S.S. *GST- How to Meet your Obligations*. Taxman Publications
6. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. and Lakshmi, V. D. M. V. *Theory and Practice of Goods and Services Tax*, Telugu Academy, Hyderabad.
7. Singhania, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*. Taxman Publication.
8. Singhania V. K. *GST & Customs Lax*, Taxman Publication
9. Sisodia Pushpendra, *GST Law*. Bharat Law House.
10. GST Laws - *The Central Goods and Services Tax, 2017; The Constitution (One hundred and First Amendment) Act, 2016; The Goods and Services Tax (Compensation to States) Act, 2017; The Integrated Goods and Services Tax, 2017; The Union Territory Goods and Services Tax, 2017*

CCGST3 PROJECT REPORT

Credits: 6

- (1) Every candidate will be assigned a project topic and project mentor/ guide in order to get the practical exposure about GST law and practice in India.
- (2) Project guide would be from academics, industry or profession etc.
- (3) Every candidate will submit a project report. The detailed guidelines of the project will be provided separately.
- (4) Such a project report will be evaluated by external examiner to be appointed by the university.