

Textbook of

GST

& Customs Law



V. Balachandran

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Textbook of
GST and Customs Law

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Textbook of
GST and Customs Law

(for B.Com, BBA, B.L., M.Com., MBA
Allied Business Courses & GST Practitioners)

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FOREWORD

“Taxes are what we pay for civilized society” so said Oliver Wendell Holmes Jr. US Supreme Court Justice. Tax has indeed become a part and parcel of everybody’s life including a Nation. Although, the Government has many sources of fund generation, tax is one of the main sources of revenue. Especially, direct taxes serve as a tool for redistribution of income and wealth in the society. Even indirect taxes by varying tax rates on luxury and non luxury goods can tax the rich more, although not completely. The Government of India has implemented many reforms in the recent past to boost India’s growth. The Indian economy is all set for economic overhaul with the implementation of GST, which is expected to create a Common National Market and provide a boost to Indian exports. GST is a path breaking indirect tax reform which has an effect to create a common national market.

Under the GST regime, the CBEC (the apex administrative organization dealing with indirect taxes at the Central Government) has been renamed as the Central Board of Indirect Taxes & Customs (CBIC) post legislative approval. The essence of GST is in removing the cascading effects of both Central and State taxes by allowing setting-off of taxes throughout the value chain, right from the original producer and service provider’s point up to the retailer’s level. Introduction of GST required amendments to the Constitution of India so as to simultaneously empower the Centre and State to levy and collect this single consolidated tax. The Constitution of India has therefore been amended by the constitution (one hundred and first amendment) Act, 2016 for upbringing this epoch making change in the administration of indirect taxes. Article 246A of the Constitution empowers the Centre and States to levy and collect the GST. It is indeed a landmark change welcome in the fiscal history of India, notwithstanding what the British statesman Edmund Burke said “To tax and to please, no more than to love and to be wise, is not given to men”.

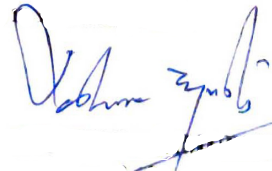
A Common GST system provides linkage to all State/UT Commercial Tax Departments, Central Tax authorities, Taxpayers, Bank and other stakeholders. This eco-system consists of all Stakeholders starting from taxpayers to tax professionals. The GST portal is accessible over internet (by taxpayers and their CAs/Tax advocates etc.) and Intranet by Tax Officials etc., There is one single common portal for all GST related services. which is a welcome development.

After having gone through the book titled “Textbook of GST and Customs Law”, I feel that the author Prof. V. Balachandran has indeed done a commendable professional work so as to cover interalia the syllabi and questions at all India level by including various university syllabus on GST and Customs Law as well as past years questions. Written in a simple and lucid style, he has included many illustrations, examples and

explanation, which make the book an interesting and rewarding experience. A cursory look at the book, reveals that the book is mainly coordinated into four parts, Part I GST is covered in 21 chapters, Part II Customs law is covered in 10 chapters, Part III with knowledge Refresher well elucidated and part IV with Annexure. The author has strengthened the book not only with fundamentals but also with advance topics.

The author has taken special care to incorporate the latest developments/recent trends in GST and customs Law at appropriate and relevant places in the book. It has incorporated and highlighted the changes in the Finance Act, 2020, pertaining to GST and Customs Act. I do hope that this book would serve as a useful classroom textbook for the students pursuing Business related courses both at the UG and PG level, as both Part III and Part IV stuffed with abundant details such as QUIZ on GST and customs Law, Model question papers, Past year University question papers, Charts/Figures relevant under GST, Problem and solution on GST and Customs Law, Latest case laws on GST and Customs, statistics on GST revenue generated during 2018-19 and 2019-20 etc.

In conclusion, the book covers adequately and exhaustively the various aspects pertaining to GST and customs Law. I take this opportunity to congratulate both the author and publisher for having brought out excellent book with rich knowledge content useful not only for teachers, professionals lawyers & Accountants but also to student community and to all other professionals practising the Law as also to a common man interested in knowing GST.



T.S. KRISHNAMURTHY

Former Chief Election Commissioner of India

Place : Chennai

Date : 15.03.2021

PREFACE

PREFACE TO THE SECOND EDITION

At the outset, I wish to thank the faculty and students for having given encouragement and support for the First edition of this book. The positive comments and suggestions from the users of the book and the changes that have been taken place in GST and Customs Law during the past few months prompted me to attempt this second edition of the book based on Union Budget 2022-23.

The Indian taxation system has witnessed many unprecedented changes over the past years. Our Indian economy has set for economic overall with the implementation of GST which created a common National Market and provided a boost to Indian exports.

There are many distinctive features that can be observed by any user/reader of the book. They can be noted in the back cover of the book. The book comprises four parts, namely, Part I – GST and Part II – Customs Law, Part III – Knowledge Refresher that includes 140 Quizzes, practical problems and solutions, Diagrams/Charts, List of various GST returns, selected case laws on GST and Customs, Model Question Papers and Past years University Question papers. Part IV covers GST revenue collections, important forms frequently used and miscellaneous particulars.

At this juncture, I wish to record our sincere gratitude to Shri T.S. Krishnamurthy, Formerly, Chief Election Commissioner, Government of India for his valuable Foreword to this book on 15.03.2021. In his own words, ‘I feel that the Author Prof. V.Balachandran has indeed done a commendable professional work so as to cover interalia, the syllabi and questions at all India level by including various university syllabus on GST and Customs Law as well as Past years questions. Written in a simple and lucid style, he has included many illustrations, examples and explanations which make the book interesting and rewarding experience. Further, he has taken special care to incorporate latest developments at appropriate places in the book. In fine, the book covers adequately and exhaustively the various aspects pertaining to GST and Customs Law’.

The Indian economy is now on a recovery drive. After the pandemic period 2020 and 2021, the figures suggest that it has fared well as against predictions. A GDP contraction of 7.5% is a better picture after witnessing a 23.9% negative growth in June, 2020 quarter. The 46th GST Council meeting was held on 31st December 2021 in New Delhi. Hon’ble Finance Minister Nirmala Sitharaman led the meeting and it

decided (i) to defer the GST rate hike to 12% for textiles. (ii) CGST Rule 36(4) is amended to remove 5% additional ITC over and above ITC appearing in GSTR-2B. Section 38 is an enabling provision to provide for auto drafted Input Tax Credit (ITC) Statement in Form GSTR-2B.

Many amendments have been proposed in the GST Law in the Finance Bill, 2022 which is a part of Union Budget 2022-23. The amendments have been made with respect to filing of GST returns, availing of input tax credit, GST refund, payment of tax, issue of credit notes, levy of interest, and GST registration. Further, Section 38(1) of the CGST Act, 2017 is proposed to be substituted and this section seeks to provide for prescribing such other supplies as well as the manner, time, conditions and restrictions for communication of details of inward supplies and input tax credit to the recipient by means of an auto-generated statement and to do away with two-way communication process in return filing.

With respect to the Customs, certain significant changes were being made in the Customs Act through the Union Budget 2022 particularly with regard to specifying the class of officers and assignment of function and jurisdiction of the proper officers. Certain actions by such officers of Custom, taken in past are being validated through Finance bill, 2022. Accordingly, the definition of the proper officer is modified; officers of DRI, Audit, and Preventive formation are being specifically included in the class of officers of Customs. Section 135AA is inserted to protect the import and export data submitted to Customs by importers or exporters in their declarations by making the publishing of such information unless provided by the law, as an offense under the Customs Act. As a major trade facilitation measure the Import of Goods Concessional Rate of Duty (IGCR) Rules, 2017 have been comprehensively revised through the budget 2022.

Special Economic Zones Act, 2005 is getting replaced with a new legislation that will enable states to become partners in 'Development of Enterprise and Service Hubs', covering all existing and new industrial enclaves. The budget envisages reforms in Customs Administration, particularly in Special Economic Zones. Accordingly, it shall henceforth be fully IT driven and function on the Customs National Portal with a focus on higher facilitation and with only risk-based checks. It is expected to implement this reform by 30th September 2022. Exemptions are envisaged for allowing duty-free imports of handicrafts, apparel, and leather goods for use in the manufacture of value-added goods to be exported within six months, subject to adherence to IGCR rules.

In this second edition, the changes made in the Union Budget 2022-23 have been incorporated appropriately, besides providing more problems and solutions for the benefit of students. Further, In Part I, A new chapter 22 is added namely GST (Compensation to States) Act, 2017, updated revenue generation to Union Government and key decisions taken at GST Council Meetings.

I do hope that students pursuing Professional courses as well as B.Com., BBA, M.Com., MBA, BL, LLB and allied business courses will make it as a class room textbook as in the past. I am happy to get your suggestions for further improvement of the book and they will be gratefully acknowledged.

I wish to record my sincere thanks to M/s. Sultan Chand and Sons, New Delhi for bringing out the book in a professional manner.

Prof. V. Balachandran

PREFACE TO THE FIRST EDITION

India offers a well-structured tax system for its population. Taxes are the largest source of income for the government. This money is deployed for various purposes and projects for the development of the nation. Taxes are determined by the Central and State Governments along with local authorities like municipal corporations. The Government cannot impose any tax unless it is passed as a law. The Government of India has implemented many reforms in the recent past to boost India's growth. Innovative initiatives taken by the Government of India towards transparency in governance, liberalisation of foreign direct investment (FDI) norms, easing the cost of doing business, stability and predictability in tax decisions, reforms in the taxation deserve special mention.

The Indian regulatory and tax authorities have rolled out certain key changes to reform and upgrade the country's regulatory and tax for different entities functioning in the economy and are subject to the different rates in the environment. For instance the Goods and Service Tax (GST) is one of the major reforms in the economy and has replaced the complex multiple indirect tax structure from 1st July 2017.

The Indian taxation system in India has witnessed several modifications over the years. Earlier, the Central Board of Excise and Customs (CBEC) is also a part of the Department of Revenue under the Ministry of Finance. It is the nodal national agency responsible for administering customs, central excise duty and service tax in India. Under the GST regime, the CBEC has been renamed as the Central Board of Indirect Taxes & Customs (CBIC) post legislative approval. The CBIC has been monitoring the work of all its field formations and directorates and assist the government in policy making in relation to GST, continuing central excise levy and customs functions.

The Indian economy is all set for economic overall with the implementation of GST which is expected to create a Common National Market and provide a boost to Indian exports. GST is based on the notion, "One Nation: One Market: One Tax" has rolled out from July 1, 2017. GST is a path breaking indirect tax reform which has created a common national market. GST has subsumed multiple indirect taxes like excise duty, service tax, VAT, CST, luxury tax, entertainment tax, entry tax, etc., under GST, there would be only one tax from the manufacturer to the consumer, leading to transparency of taxes paid to the final consumer. It is a single indirect tax for the entire nation, which has made India as one unified common market. There has been standardization of GST rates with simpler governing laws enabling common people to understand the same. This resulted in ease of paying taxes, improved compliance, and enhanced enforcement of the laws.

The special feature of the book is that it tries to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man. There are many illustrations, examples and explanation which make the book interesting reading. The book comprises of two parts, namely, Part I – GST and Part II – Customs Law. The latest developments/recent trends in GST and Customs Law have been incorporated at the appropriate places in the book. While a separate section is earmarked for problems and their keys, another part is assigned for Quiz in GST and Customs Law covering

140 questions which would be highly useful to the students appearing for examinations and interviews. Another significant feature of the book is that it has incorporated and highlighted the changes in the Finance Act, 2020, pertaining to GST and Customs Act, 1962. At the end of every chapter adequate questions for Part A and Part B are given. The GST collections, administrative structure and Officers of GST and Customs are included at the appropriate chapters. Further, the past years question papers of some of the Universities are also included in the book. The First edition has discussed clearly in a simple style the provisions and practical aspects of Central GST, State GST and Integrated GST Act.

Students pursuing B.Com, BBA, BL, M.Com, MBA, Allied business courses and students wish to appear examination to become GST Practitioner will find the book as a classroom textbook as in the past. Suggestions are welcome for further improvement and they will be gratefully acknowledged. We owe our gratitude to all of them particularly to Government websites on GST and Professional Institutions such as ICSI and ICAI for better clarity and understanding on certain provisions of GST.

At this juncture, I wish to record my sincere thanks to the reputed Publisher of the book, M/s Sultan Chand & Sons, New Delhi for all their co-ordination, dedication, involvement and commitment and for nice printing of the book. I do thank Dr. KV Arunima, Ms. Sreekha, Ms. Saumya, C Manoharan of Central University of Kerala for their timely help.

Prof. V. Balachandran

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B.Com. CBCS Syllabus, V-Semester
DSC: 2E: Goods & Service Tax Fundamentals

Unit I – Introduction: Overview of GST • Concepts • Limitations of VAT • Need for Tax Reforms • Justification for introduction of GST • Shortcomings and advantages at the Central Level and State Level on introduction of GST • Process of Introduction of GST • Constitutional Amendments.

Unit II – GST: Principles • Models of GST: Australian, Canadian, Kelkar-Shah • Bagchi-Poddar • Comprehensive structure of GST model in India: Single, Dual GST • Transactions covered under GST.

Unit III – Taxes and Duties: Subsumed under GST • Taxes and Duties outside the purview of GST: Tax on items containing Alcohol • Tax on Petroleum products • Tax on Tobacco products • Taxation of Services.

Unit IV – Inter-State Goods and Services Tax: Major advantages of IGST Model • Interstate Goods and Service Tax: Transactions within a State under GST • Interstate Transactions under GST • Illustrations.

Unit V – Time of Supply of Goods & Services: Value of Supply • Input Tax Credit • Distribution of Credit • Matching of Input Tax Credit • Availability of credit in special circumstances • Cross utilization of ITC between the Central GST and the State GST.

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION
B.Com. CBCS Syllabus, Semester – VI
DSC H 6.5 Goods & Service Tax and Customs Act

Unit I – Registration and Filing: Registration of Assesses Under GST • Persons liable for registration • Compulsory registration in certain cases • Procedure for registration • Deemed registration • GST Rate Structure.

Unit II – Administration: Officers under GST Act: Appointment and Powers of officers • Administration of officers of State tax or Union-territory tax • Accounts and Records • Retention of Records • Audit by Tax Authorities.

Unit III – Assessment: Self-assessment • Provisional assessment • Security of Returns • Assessment of Non-filers of returns • Assessment of Unregistered persons • Audit and Assessment • Other features of Dual GST model.

Unit IV – Levy and Exemption of Tax: Chargeability • Collection at Source • E-Commerce • Composition Levy • Tax under Central GST and State GST • Zero-rating of Exports • GST on Imports • Returns under GST • Taxation of Services • Remission of Tax • Adjustment and Refund of GST.

Unit V – Customs Act: Types of Custom Duties • Valuation for Customs Duty • Tariff Value • Customs Value • Methods of Valuation for Customs • Problems on Custom Duty Assessment.

BANGALORE UNIVERSITY
AC 5.6 Goods and Services Tax

Unit 1 – Introduction to Goods and Services Tax: Objectives and basic scheme of GST, Meaning • Salient features of GST • Subsuming of taxes • Benefits of implementing GST • Constitutional amendments • Structure of GST (Dual Model) • Central GST • State/Union Territory GST • Integrated GST • GST Council: Structure, Powers and Functions. Provisions for amendments.

Unit 2 – GST Acts: CGST Act, SGST Act (Karnataka State), IGST Act: Salient features of CGST Act, SGST Act (Karnataka State), IGST Act • Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service.

Unit 3 – Procedure and Levy under GST: Registration under GST • Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services • Rates of GST.

Procedure relating to Levy (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.

Procedure relating to Levy (IGST): Inter-state supply, Intra-state supply, Zero rates supply, Value of taxable supply • Computation of taxable value and tax liability.

Input Tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) • Transfer of Input tax credit • Simple Problems on utilization of input tax credit.

Unit 4 – Assessment and Returns: Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Unit 5 – GST and Technology: GST Network • Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP) • Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

BENGALURU CENTRAL UNIVERSITY
GOODS AND SERVICES TAX

Learning Objectives: To impart students with knowledge on tax, types of tax and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to orient the students on the procedures and formalities to be adhered, with regard to tax matters.

Unit 1: Basics of Taxation: Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Structure of Indian Taxation.

Unit 2: Goods and Services Tax –Framework and Definitions: Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST

Unit 3: Time, Place and Value of Supply : Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of ‘Value of Supply’

Unit 4: GST Liability and Input Tax Credit: Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.

Unit 5: GST Procedures: Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return

– Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

CENTRAL UNIVERSITY OF KERALA
Department of Commerce and International Business
GST and Customs Law

Unit 1: Introduction – Indirect Tax Levies – Distinction between direct and indirect taxes – Special features of Indirect tax levies – All Pervasive Nature, Contribution to Government Revenues – Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation – Meaning and benefits of GST – Salient features of Dual GST – Taxes subsumed under CGST Act 2017 – GST Council – Administration – Proper Officers – Supply of goods or services or both under CGST/SGST.

Unit 2: Levy and collection of CGST/SGST – Composition Scheme – Exemptions – Time and Valuation of taxable supply – Input Tax – Input Service Distributor – Registration under GST – Migration – Tax Invoice, Credit and Debit Notes – Accounts and Record keeping.

Unit 3: Inward and Outward supplies under CGST Filing of Returns – Payment Processes – Refund Assessment procedures – Audit of tax payers: Inspection, Search and Seizure – Demand and Recovery – Liability to pay tax Advance Ruling – Offences, Penalties, Appeal and Revision – Anti Profiteering – Transitional provisions – Treatment of unavailed CEVAT.

Unit 4: Integrated GST Act 2017, Special features – Admin – Levy and collection of IGST – Supply of goods under interstate trade or commerce – Exemptions – Apportionment of Tax – Application of provisions of CGST, Union Territory GST Act 2017; Salient features – Levy and collection of UTGST-Exemptions – Advance Ruling – Application of provisions of CGST: GST (Compensation to States) Act 2017 Salient features – Levy and collection of Cess – Compensation.

Unit 5: Customs Law: Meaning – Objectives – Scope Types of Customs Duty – Levy and collection of customs duty – Valuation of goods under the Customs Act – Duty Draw Back – Warehousing – Confiscation of goods – Imposition of Penalties Search, Seize and Arrest – Offences and Prosecution Provisions Adjudication – Appeal and Revision: Principles and Applicability with reference to Indirect taxes.

DHANRAJ BAID JAIN COLLEGE (Autonomous)
Diploma in Goods and Services Tax (GST)

Unit 1 – Overview of Goods and Services Tax: Overview of GST • Implementation of GST • Liability of the Tax Payer • GST Network • GST Council • Self-Examination Questions.

Unit 2 – Levy of an Exemption from Tax: Levy of GST • Introduction • Composition Scheme • Remission of Tax/Duty • Self-Examination Questions.

Unit 3 – Registration: Introduction • Registration Procedure • Important Points • Special Persons • Amendments/Cancellation • Self-Examination Questions.

Unit 4 – Meaning and Scope of Supply: • Taxable Supply • Supply of Goods and Supply of Services • Course or Furtherance of Business • Special Transactions • Self-Examination Questions.

Unit 5 – Time of Supply: Time of Supply – Goods • Time of Supply – Services • Other Points • Self-Examination Questions.

Unit 6 – Valuation in GST: Transaction Value • Valuation Rules • Self-Examination Questions.

Unit 7 – Payment of GST: Introduction • Time of GST Payment • How to make payment • Challan Generation & CPIN • TDS & TCS • Self-Examination Questions.

Unit 8 – Electronic Commerce: Introduction • Tax Collected at Source (TCS) • Procedures for E-commerce Operator • Self-Examination Questions.

Unit 9 – Job Work: Introduction • Part II • Self-Examination Questions.

Unit 10 – Input Tax Credit: Introduction • Important Points • Job Worker • Case Studies – Part I • Case Studies – Part II • Self-Examination Questions.

Unit 11 – Input Service Distributors: Concept of Input Service Distributor • Legal Formalities for an ISD • Distribution of Credit • Self-Examination Questions.

Unit 12 – Matching of Input Tax Credit: Returns • GSTR-2 • Other Taxable Persons • Annual Return • Self-Examination Questions.

Unit 13 – Overview of the IGST Act: Overview • Other Provisions • Self-Examination Questions.

Unit 14 – Place of Supply of Goods & Services: Introduction • Registered and Unregistered Persons • Case Studies – Part I • Case Studies – Part II • Self-Examination Questions.

Unit 15 – GST Portal: Introduction • GST Eco-system • GST Suvidha Provider (GSP) • Uploading Invoices • Self-Examination Questions.

DELHI UNIVERISTY

B.Com., Semester V, Goods & Service Tax and Customs Law

Unit I – Introduction: Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government) • Concept of VAT • meaning, variants and methods • Major defects in the structure of indirect taxes prior to GST • Rationale for GST • Structure of GST (SGST, CGST, UTGST & IGST) • GST Council • GST Network • State compensation mechanism.

Unit II – Levy and Collection of GST: Taxable event • “Supply” of goods and service • Place of supply • Intra-state, inter-state, import and export • Time of supply • Valuation for GST • Valuation rules • Taxation of reimbursement of expenses • Exemption from GST • Small supplies and Composition scheme • Classification of goods and services • Composite and Mixed supplies.

Unit III – Input Tax Credit: Eligible and ineligible input tax credit • Appointment of credit and blocked credit • 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 of taxes • Refund • Doctrine of unjust enrichment • TDS • TCS • Reverse Charge Mechanism • Job work.

Unit IV – Procedures and Special Provisions under GST: Registration; Tax Invoice • Credit and debit notes • Returns • Audit in GST • Assessment • Self-assessment • Summary and scrutiny • Taxability of e-commerce • Anti Profiteering • Avoidance of Dual control.

Unit V – Customs Law: Basic concept • Territorial waters • High seas • Types of customs duties • Valuation; Baggage rules & exemptions.

GURUNANAKDEV UNIVERSITY

B.Com (Pass & Hons.) (Semester – IV) BCG – 403 Goods & Services Tax (GST)

Section A – GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection. Exemption from GST • Introduction, Composition Scheme and Remission of Tax.

Section B – Registration: Introduction, Registration Procedure, Special Persons, Amendments/ Cancellation. Supply • Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

Section C – Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes, e-way bill. Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

Section D – Returns: various returns to be filed by the assesses. GST Portal • Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

H.N.B. GARHWAL UNIVERSITY SRINAGAR GARHWAL (A Central University)**B. Com.: Semester V Paper BC 502 (b)****Goods & Services Tax (GST)**

Objectives: To provide basic knowledge and equip students with applications of the provisions of Goods and Services Tax Act.

UNIT I – Introduction Lecture: 15 Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

Unit II – Levy and Collection of GST Lecture: 15 Taxable event ; Supply of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Valuation for GST; Valuation rules, taxability of reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

Unit III – Input Tax Credit Lecture: 15 Eligible and Ineligible Input Tax Credit; Apportionment of Credit and 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); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV – Procedures Lecture: 10 Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return.

Unit V – Special Provisions Lecture: 10 Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.

KURUKSHETRA UNIVERSITY, KURUKSHETRA**BC-503 Goods and Services Tax**

GST: meaning, taxable person, registration: procedure and documents required. • Levy and collection of GST. • Time and place of supply of goods and services, value of taxable supply. • Computation of input tax credit and transfer of input tax credit. • Tax invoice credit and debit note. • Various returns to be filed under GST Payment of tax including TDS, Interest Provisions on delayed payment. • Offences and penalties.

LUCKNOW UNIVERSITY**B.Com. – Semester V****Paper I: Goods and Services Tax (GST)**

Unit I: Concept and types of Indirect Tax • Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition • Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models • Single GST & Dual GST • Types of GST • CGST, SGST/UTGST, IGST • Levy and Collection of GST.

Unit II: Registration under GST • Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme • Zero rated supply • Exemption from GST, GST tax rate.

Unit III: Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit • Various Documents under GST – Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

Unit IV: Assessment and Administration of GST • Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers • Tax deduction at Source & Tax Collection at Source, Refund of Tax.

MAHARISHI DAYANAND UNIVERSITY, Rothak
Vocational Course (Tax Procedure and Practices)
Paper: Goods and Services Tax – (Part 1)

Unit I: Regulatory framework • An Overview of Goods and Services Tax, 2017 • Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, Concept of GST • Important definitions • Aggregate Turnover, Business, Business vertical, Capital goods, Consideration, Exempt supply, Goods, GST Practitioner, outward supply, person, place of business, taxable supply, Union territory, Job work, e-commerce operator. Levy and Collection; Reverse charge mechanism.

Unit II: Taxable event supply of goods and services • Meaning and Scope of Supply • Activities to be treated as supply even if made without consideration • Activities to be treated as supply of goods or supply of services • Activities or transactions which shall be treated neither as a supply of goods nor a supply of services • Meaning and taxability of Composite and mixed supply.

Unit III: Composition Levy • Scope and objective of composition scheme under GST Time of Supply of goods and services • Value of supply including valuation rules.

Unit IV: Input tax credit • Availability of ITC, Apportionment of credit and blocked credit • ITC in case of banking company and financial institutions, ITC availability in special circumstances • Reversal of Credit in special circumstances • Input service distributors.

MANGLORE UNIVERSITY

B. Com (VOC) Syllabus, 2018-19 onwards

Tax Procedure and Practice GST – I, Goods and Services Tax – 1 (I Semester)

Unit I – Introduction: Amendment to Constitution and GST • Applicable of GST • Types of GST • Goods and Services Tax Council.

Unit II – Definitions under CGST Act: Aggregate turnover • Agriculturist • Business • Business Vertical • Vertical • Capital Goods • Electronic commerce operator • Fixed establishment • Goods • Inward Supply • Job work • Manufacture • Person • Service • Supplier .

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 transaction which shall neither be treated as a supply of goods nor a supply of services (Schedule III to the CGST Act).

Unit IV – Registration under GST: Persons liable for registration • Aggregate turnover • Persons not liable for registration • Compulsory registration cases under Section 24 of the CGST Act • Procedure for registration including verification of the application and approval • Method of authentication of information • Issues of Registration Certificate including Goods and Service Tax Registration Number • Separate Registration for multiple business verticals within a state • Deemed Registration • *Suo-Moto* Registration • Assignment of Unique Identity Number to certain special entities • Amendment of registration • cancellation of Registration • Revocation of cancellation of registration.

Unit V – Composition Levy: Applicability • Rate of tax of the composition levy • Conditions and restriction for opting for composition levy • Validity of composition levy.

Tax Procedure and Practice – IV, Goods and Services Tax II (2nd Semester)

Unit I – Levy and Collection of Tax and concept of reverse charge: Charge of CGST under Section 9 of the CGST Act • Charge of IGST under Section 5 of IGST Act • Levy and Collection under Section 9 of the KGST Act • Section 9(3) and 9(4) of the CGST Act • List of goods where reverse charge is applicable • List of service under reverse charge • Exemption to reverse charge as per Central Government Notification.

Unit II – Time of Supply: Time of Supply of goods under Section 12 of the CGST Act • Times of Supply of Services under Section 13 of the CGST Act • Change in rate of tax in respect of supply of goods or services.

Unit III – Place of Supply: Place of business • Location of supplier of service • Location of recipient of services • 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 service where location of supplier or location of recipient is outside India.

Unit IV – Value of Taxable Supply: Specific inclusions • Discount • Value of Supply of goods/services where consideration is not wholly in money • Value of supply of goods/services or both between distinct or related persons, other than through an agent • Value of supply of goods received through an agent • Value of supply of goods or services or both based on cost • Residual method for determination of value of supply of goods or services or both • Determination of value under Rule 32 • Value of supply of services in the case of a pure agent.

Unit IV – E-way Bills: Meaning of E-way bill • When should E-way bill be generated • ‘Supply’ in case of E-way bill • Who can generate E-way bills • Validity of an E-way bill.

Tax Procedure and Practice VI, Goods and Services Tax III (3rd Semester)

Unit I – Input Tax Credit I: Eligibility and conditions for taking input tax credit • Apportionment of credit and blocked credits • Availability of credit under special circumstance under Sections 18 of the CGST Act • Documentary requirements and conditions 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.

Unit II – Input Tax Credit II: Taking input tax credit in respect of inputs and capital goods sent for job work • Manner of distribution of credit by input Service distributors • Manner of claiming credit under special circumstance under Rule 40 • Anti profiteering measure under Section 171.

Unit III – Accounts and record in GST: Maintenance of accounts by registered persons • Generation and Maintenance; of electronic record • Record to be maintained by owner or operator of godown or warehouse or transporters • issues of tax invoice under Section 31 of the CGST Act • Components of a Tax Invoice • Time Limit for issuing Tax Invoice • Manner of issuing invoice • Bill of Supply • Receipt voucher • Refund; Voucher • Revised tax invoice • Transpiration of goods without issues of invoice • Credit notes and debit notes • Accounts and records to be maintained under Section 35 • Period of retention of accounts.

Part IV – Returns under GST: Time limits • Form and manner of furnishing details of outward supplies • Form and manner of furnishing details of Inward Supplies • Concept of Form GSTR-1A and GSTR-2A • Furnishing of returns under Section 39 of the CGST Act • Claim of Input tax credit • Annual return • Final Return • Levy of rate fee • Goods and Service tax practitioners.

Part V – Casual Taxable Person and Not-resident taxable person: Special Provision in relation to casual taxable person and resident taxable person • Meaning • Registration • Filing of returns.

Tax Procedure and Practice VIII, Goods and Services Tax IV (4th Semester)

Unit I – 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 tax.

Unit II – Assessment: 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.

Unit III – Inspection, search, seizure and arrest: Inspection, search, seizure and arrest • Inspection of goods in movement • Access to business premises.

Unit IV: Appeal and revision: Appeals to Appellate Authority • Application for appeal • Appeal fees • Proceedings before the appellate authority • Constitution of appellate tribunal and benches thereof • Appeals to appellate Tribunal • Procedure before the appellate Tribunal • Orders of the Appellate

Tribunal • Appearance by Authorised Representative • Appeal to High Court • Appeal to Supreme Court.

Unit V: Liability to pay in Certain cases: Transfer of business • Agent and principal • Amalgamation or merger of companies • Company in liquidation • Directors of private company • Partners of firm to pay tax • Guardians, Trustees etc.

Tax Procedure and Practice X, Income and Tax Law – V (5th Semester)

Unit I – Assessment of Charitable institutions: With reference to Definition of Charitable purpose • Registration i.e., Application of registration, time limit, cancellation • Income of Institutions i.e., Voluntary Contributions, Contributions to Corpus, Income arising out of assets held, Income from Capital Assets and reinvestment thereof • Application of Income i.e. Applications revenue in nature, Application capital in nature, Depreciation • Accumulation of Income • Deferment of Application • Accumulation of funds for Accumulation within a specified period • Investment of funds in specified securities etc. • Restrictions on use of funds/income in favour of specified persons • Audit of Accounts • Computation of Income and Tax thereon • Anonymous Donations and tax thereof.

Unit II – Assessment of Association of Person: Assessment of Association of Persons under the Income Tax Act; Computation of Taxable Income and share of member of Association of Persons; Exemption of share of a member; Charge of Tax.

Unit III – Assessment of Co-operative Society: Computation of Taxable income and tax liability; Deductions in respect of Co-operative Societies.

Unit IV – Special Provisions under the Income tax law to curb avoidance of tax: Mode of taking certain loans, deposits and specified sum (Section 269SS) • Mode of undertaking transactions (Section 269ST) • Mode of repayment of loans or deposits (Section 269T) • Obligation to furnish statement of financial transaction or reportable account (Section 285BA) • Furnishing of Statement of financial transaction under Rule 114E.

Unit V – Penalties under the Income Tax Act: Failure to furnish returns, comply with notices, concealment of incomes including under reporting or miss-reporting of income • Immunity from imposition of penalty.

MG UNIVERSITY, KERALA B.Com., Semester IV Goods & Services Tax

Module 1: Introduction to Goods and Services Tax Introduction • Stages of Evolution of Goods and Services Tax • Methodology of GST • Subsuming of taxes – constitutional background • Benefits of implementing GST • Structure of GST • Central Goods and Services Tax • State Goods and Services Tax • UTGST • Integrated Goods and Services Tax • Important concepts and definitions under CGST Act and IGST Act • GSTN • HSN Code • SAC code • GST council • Structure, Power and Functions.

(Note: Following definitions – Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, Ecommerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service, Taxable territory, Non-taxable territory).

Module 2: Levy, Tax Collection and Reverse Charge Mechanism 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.

Module 3: Concept of time and place of supply & Import and Export 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.

Module 4: Input Tax Credit & Payment of GST Cascading Effect of Taxation • Benefits of Input Tax Credit • Manner of claiming input tax credit in different situations • Computation • Input service distribution • Computation • Recovery of Credit • Reversal of credit • Utilization of Input tax credit • Cases in which input tax credit is not available • Tax Invoice • Unauthorised Collection of Tax • Credit

Notes • Debit Notes • Electronic Cash Ledger • Electronic Credit Ledger • Electronic liability ledger, Manner of payment of tax • Tax Deduction at Source • Collection of Tax at Source • Refunds.

Module 5: Registration, Returns and Accounts and Assessment 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.

OSMANIA UNIVERSITY
BC 603: Theory and Practice of GST

Unit I – Introduction to GST: Introduction • GST • Taxes Subsumed under GST • Determination of Tax • Registration • Process of Registration • Cancellation and renovation of registration • Supply of Goods and Services • Transition to GST • Registered Business • Availed Input Tax Credit • Unavailed CENVAT credit and Input VAT on capital goods • Availing the input credit held in closing stock • Invoicing • Tax Invoice • Bill of Supply • Credit Note, Debit Note and Supplementary Invoice • Transportation of goods without issue of Invoice • Input Credit Mechanism • Input Tax • GST Returns • Payment of Tax.

Unit II – Getting Started with GST: Introduction • Enabling GST and Defining Tax Details • Transferring Input Tax credit to GST • Intrastate Supply of Goods • Intrastate Inward Supply • Intrastate Outward Supply • Interstate • Interstate Outward Supply • Return of Goods • Purchase Returns • Sales Returns • Supplies Inclusive of Tax • Defining Tax Rates at Master and Transaction Levels • Defining GST Rates at Stock Group Level • Defining GST Rate at Transaction Level • Hierarchy of Applying Tax Rate Details • Reports.

Unit III – Recording Advanced Entries, GST Adjustment and Return Filing: Introduction • Accounting of GST Transactions • Purchases from Composition Dealer • Purchases from Unregistered Dealers • Exports • Imports • Exempted Goods • SEZ Sales • Advance Receipts and payments • Mixed Supply and Composite Supply under GST • Mixed Supply of Goods • Composite Supply of Goods • GST Reports • Generating GSTR • Report in ERP • Input Tax Credit Set off • GST Tax Payment • Timeline for payment of GST tax • Modes of Payment • Challan Reconciliation • Exporting GSTR-return and uploading in GST portal.

Unit IV – Getting Started with GST (Services): Introduction • Determination of Supply of Services • Determining the Place of Supply of Services • Enabling GST and Defining Tax Details • Transferring Input Tax credit to GST • Intrastate Supply of Goods • Intrastate Inward Supply • Intrastate Outward Supply • Interstate Supply • Interstate Outward Supply • Interstate Inward Supply • Interstate outward Supply of Services • Cancellation of Services • Cancellation of Inward Supplies • Cancellation of outward Supply of Services • Defining Tax Rates at Master and Transaction Levels.

Unit V – Recording Advanced Entries and Migration to ERP: Introduction • Accounting Multiple Services in a Single Supply • Recording Partial Payment to Suppliers • Outward Supplies • Recording outward Supply with Additional Expenses • Supply of Services • Business to consumers • Time of Supply of Services • Place of Supply of Services • Determining place of Supply of Services • Exempt Supply of Services under GST • Export Supply of Services • Reverse Charge on Services under GST • Advance Receipts from Customers under GST • Advance Receipt and issuing Invoice on same month • Advance Receipt and issuing Invoice on different month • Reversal of GST on account of cancellation of advance receipt • Generating GSTR • Report in ERP • Input Tax Credit Set off • Migration to ERP • Activate Goods and Services Tax (GST) in ERP • Set up GST rates • Update Masters • Update party GSTIN/UIN • Creation of GST Duty ledgers.

RANCHI UNIVERSITY
(Credits: Theory – 05, Tutorial – 01)
Indirect Tax and GST

Unit I – Overview of GST: Introduction, Challenges of Previous Tax Structure, Taxes under GST (Central Goods and Service Tax, State Goods and Service Tax Union Territory Goods and Service Tax, Integrated Goods and Service Tax & Cess), Difference between VAT, Service Tax & Excise Duty with GST.

- Unit II – Registration:** Introduction, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Taxable Person, Non-Resident Taxable Person, Unique Identification Number, Registration Number Format, Important Points, Special Persons & Amendments/Cancellation. Lectures: 10
- Unit III – Determination of Value of Supply/Time of Supply:** Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions, Time of Supply – Goods, Time of Supply – Services & Other Points. Lectures: 9
- Unit IV – Place of Supply:** Concept of Place of Supply (Interstate Supply, Intrastate Supply, Export of Service & Export of Goods, Import of Service & Import of Goods), Where there is movement of Goods, Where there is no movement of Goods, Where Goods are installed and Assembled, Goods are shipped on board. Lectures: 9
- Unit V – Levy of and Exemption from Tax:** Levy of GST – Introduction, Composition Scheme, Remission of Tax/Duty Lectures: 7
- Unit VI – Input Tax Credit:** Introduction, Input tax credit process, Negative list of input tax credit, Input tax credit utilization, Input tax credit reversal, Job worker, Case Studies, Returns, GSTR – 2, Other Taxable persons, Annual Return & GST Council. Lectures: 8
- Unit VII – TDS on GST, TCS on GST** Lectures: 7
- Unit VIII : Payment of Tax:** Electronic Liability Register, Electronic Credit Ledger, Electronic Cash Ledger, Unique Identification Number. Lectures: 7
- Unit IX – Returns, Refund, Audit and Assessment** Lectures: 8

RAVENSHAW UNIVERSITY
B.Com (Hons): Semester – VI, Core Course
C 614 – Indirect Tax Laws (6 Credit)

- Unit I – GST, Introduction:** Fundamentals of GST, Constitution [101st Amendment] Act, 2016, What is GST, Advantages of GST, Need for GST in India, One Nation • One Tax, Dual GST Model, Inter-State Vs Intra-State Stock Transfers, Goods and Services Tax Network [GSTN], Functions of GSTN (i.e. Role assigned to GSTN) , GST Council, Definitions under CGST Laws.
- Unit II – GST, Levy and Collection of Tax:** Supply, Scope of Supply, Non-taxable Supplies, Composite and Mixed Supplies, Levy and Collection, Composition Levy, Exemptions, Person Liable to pay GST, Forward Charge, Reverse Charge.
- Unit III – Supply & Input Tax Credit:** Time of supply, Place of supply, Value of supply, Change in rate of tax in respect of supply of goods or services, Eligibility for taking Input Tax Credit (ITC), Input Tax credit in special circumstances, Input Tax Credit in respect of goods sent for Job-Work, Recovery of Input Tax Credit.
- Unit IV – Registration, Payment & Return:** Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Cancellation of Registration, Revocation of Registration, Computation of Tax liability, payment of tax, Furnishing of Returns, First Return, Revision of Returns, Penalty/Late Fee.
- Unit V – Customs Law & Tax:** Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti – Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

UNIVERSITY OF MADRAS
B.Com. Degree Course (General), B.Com (Computer Applications) Degree Program,
B.Com. Degree Course (Accounts & Finance), B.Com. Degree Course (Bank Management)
(with effect from the Academic Year 2020-2021)
Revised Scheme of Examination: Indirect Taxation

- Unit I – Introduction:** History and Objectives of Taxation • Tax Systems in India • Direct & Indirect Taxes • Meaning and Types • Powers of Union and States to levy taxes.

Unit II : GST, Overview & Concepts: Background behind implementing GST • The need for GST • Business impact • Benefits of GST • SGST • CGST and IGST • Taxes covered by GST • Definitions • Scope and Coverage Scope of supply • Levy of tax • Rate Structure • Taxable Events.

Unit III – GST Taxation/Assessment Proceedings: Return • Refunds • Input Tax Credit • Reverse charge Mechanism, Transitional Provisions composition under GST • Administrative structure of GST • Officers as per CGST Act • Officers as per SGST Act • Jurisdiction • Appointment Powers.

Unit IV – GST Audit: Assessment and Audit under GST • Demands and Recovery • Appeals and revision • Advance ruling Offences and Penalties.

Unit V – Customs duty (Case Study): The customs duty • Levy and collection of customs duty • Organisations of custom departments • Officers of customs • Powers • Appellate Machinery • Infringement of the Law • Offences and penalties • Exemptions from duty. Customs duty draw back • Duties free Zones.

VINOABHAVE UNIVERSITY

University Department of Management

Certificate Course In Goods & Service Tax, Monthwise Syllabus Plan

MONTH 1: (1) Concept of Indirect Taxes at a Glance • Background • Constitutional Powers of Taxation • Indirect Taxes in India • An Overview • Pre-GST Tax Structure and Decencies • Administration of Indirect Taxation in India • Existing Tax Structure – 6 credit hours. (2) Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST • Constitutional Framework of GST • GST Model • CGST/IGST/SGST/UTGST • Taxable Event – 4 credit hours. (3) Concept of Supply Including Composite and Mixed Supply: Inter State Supply and Intra State Supply • Levy and Collection of CGST and IGST – 6 credit hours. (4) Composition Scheme – 4 credit hours. (5) Exemptions under GST – 5 credit hours.

MONTH 2: (6) Place of Supply – 9 credit hours. (7) Time and Value of Supply – 8 credit hours. (8) Input Tax Credit – 8 credit hours.

MONTH 3: (9) Procedural Compliance under GST • Registration • Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill • Payment of Tax, Refund Procedures – 25 credit hours.

ANNAMALAI UNIVERSITY

Department of Commerce, Departmental electives (common)

5 year integrated programme, Curriculum-2019

Semester – 9 19ICDE95.1, Goods and Services Tax

Unit I: Introduction to Goods and Services Tax Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes.

Unit II: Structure of GST GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process Registration process in GST – Types – Compulsory Registration – Cancellation

Unit IV: Input Tax Credit Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment Process of Return Filing – Types of Returns – E-Ledger and E-Payment Process in GST – Assessment Methods – Refund under GST – Refund under Special Occasions – Authorities of GST.

BHARATHIAR UNIVERITY, Coimatore

B.Com. (Bachelor of Commerce)

(For the students admitted from the Academic Year 2019-20 and onwards)

SEMESTER – VI, Indirect Taxes

Unit I: Meaning of Tax and Taxation – Types of Taxes: Direct and Indirect Taxes – Features – Merits and Limitations – Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India –

Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.

Unit II: Good and Services Tax in India – Introduction – Concept of GST – Need for GST – Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes – GST Rate Structure in India. GST Council: Structure and Functions.

Unit III: Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply – Time of supply – Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning – Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit IV: Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply – Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration – Persons Liable for Registration – Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

Unit V: Introduction to Customs Laws in India: The Customs Act 1962 – The Customs Tariff Act 1975 – Basic Concepts – Taxable Event – Levy and Exemptions from Customs Duty – Types – Methods of Valuation – Abatement of Duty on Damaged or Deteriorated Goods – Customs Duty Draw Back.

MADURAI KAMARAJ UNIVERSITY

B.Com. Corporate Secretaryship

CHOICE BASED CREDIT SYSTEM REVISED SYLLABUS.

PART III Skill Based Subject [Effective from the Academic Year 2018 – 2019]

II Year IV Semester, Goods and Services Tax

Unit I: GST – Concept – Meaning – Definition Objectives – Advantages. GST and Centre, State Financial relation.

Unit II: Main features of GST Law – Impact of GST – Subsuming of taxes – Types of GST – CGST – SGST, IGST, UTGST.

Unit III: GST Council – Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions.

Unit IV: Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Compulsory registration.

Unit V: Computation of taxable value and tax liability – Comparative calculations with previous tax laws – Tax calculation for inter – state sales – Value of supply – Value of taxable supply – Input tax credit (Simple problems only).

DISTINCTIVE FEATURES OF THE BOOK

- A new Chapter 22 is added on GST (Compensation to States) Act, 2017 in Part I of this book.
- Current Trends in GST from January 2022.
- Additional problems and key included in the book.
- Highlights of 44, 45, 46 and 47th GST Council Meetings are included.
- Incorporated the highlights of Union Budget 2021-22 and 2022-23.
- Customs Department – Organisation Structure and Customs Duty Revenue in India are added in chapter 1 of Part II of the book.
- Revenue generation through GST has been updated.
- Revenue generation from various types of Indirect taxes during 2021-22 and 2022-23 are included.
- Efforts to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man.
- Many illustrations, examples and explanation which make reading the book interesting.
- The book comprises of two parts, namely, Part 1 GST and Part II Customs law. The latest developments/ recent trends in GST and Customs Law have been incorporated at the appropriate places in the book.
- Dealt with problems and their keys on GST.
- Quiz in GST and Customs Law covering 140 questions which would be highly useful to the students appearing for examinations and interviews.
- Incorporated and highlighted the changes in the Finance Act, 2020, pertaining to GST and Customs Act, 1962.
- At the end of every chapter adequate questions for Part A and Part B are given.
- Past years question papers of some of the Universities are also included in the book.
- Incorporated important figures/charts for easy recapitulation at the end of each chapter.
- Included MODEL Question paper series for the Faculty and Students community.
- Incorporated latest Decided case laws on GST and Customs Act, 1962.
- Incorporated statutory Forms under GST and List of GST rates on Goods and Services separately.
- Included details about syllabus, question pattern, conduct of examination to become a GST Practitioner.

ABOUT THE AUTHOR

V. Balachandran, was awarded Ph.D. by the Alagappa University, a State University in Tamil Nadu and a Fellow Member of ICSI. He is now Dean, School of Business Studies and Professor and Head, Department of Management Studies, Central University of Kerala and formerly Dean and Professor, Faculty of Management, and Director of Distance Education, Alagappa University, Karaikudi, Tamil Nadu. Having 38 years of PG teaching experience and 30 years of research experience in the field of Commerce, Corporate Secretaryship and Management, also served as Coordinator for UGC's Innovative Programme for one Year PG Diploma in VAT & Service Tax for the students of School of Management from July 2012-15. His Current areas of specialization are Capital Market and Security Laws, Indirect Taxation (GST), Financial Management, Corporate Governance, Ethics, CSR & Corporate Management and Economic Laws. He has guided successfully 29 scholars for the award of Doctoral Degree and 55 M.Phil scholars in the field of Commerce, Corporate Secretaryship and Management. He has published over 360 articles/research papers in reputed National and International journals and presented papers in about 125 National Level Seminars, Conference and Workshops. Authored and Co-authored 14 books by reputed Publishers like Sultan Chand & Sons, Bharat Law Book House, Tata Mc-Graw Hill, Prentice Hall of India, Vijay Nicole Imprints. A fellow member of organizations, such as the Institute of Company Secretaries of India (ICSI), New Delhi and United Writers Association, Chennai. Professor Balachandran has been presented with many distinctive awards.



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