

**VALUE ADDED COURSE**

**SYLLABUS**

**of**

**CERTIFICATE COURSE IN GST**



**PRINCIPAL**  
**Sri Guru Buddhiswami Mahavidyalaya**  
**Purna (Jn.) Dist. Parbhani**



**SHRI GURU BUDDHISWAMI SHIKSHAN PRASARAK SANSTHA'S  
SHRI GURU BUDDHISWAMI MAHAVIDYALAYA, PURNA (Jn.)**

**Pin-431 511, Dist. Parbhani (M.S.) India.**

*(Affiliated to Swami Ramanand Teerth Marathwada University, Nanded)*

Re-accredited by NAAC at 'B' Grade with '2.42' CGPA; ISO 9001:2015 Certified Institute

*Awarded The Best College (Rural) 2019-2020 by S.R.T.M. University, Nanded*

DEPARTMENT OF COMMERCE

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**CERTIFICATE COURSE IN GOODS AND SERVICE TAX (GST)**

**Introduction:**

For every commerce graduates and Finance Professional, the establishment of GST has opened a mine of opportunities. After a degree in Commerce, all you need is the knowledge and certification of GST as a launch pad for a rewarding career.

All Industries and business maintain books of accounts, disburse taxes. This creates the demand for chartered accountants, account executives and account managers. The Introduction of the Goods and Service Tax has formed nearly 1.3 million Jobs for tax professional, accountants and management consultants.

There is a huge demand, especially for e-accountants with an understanding of GST. E-accountants are already familiar with the latest accounting software and technology. As a person with GST certification and account knowledge studies can work in GST compliance, litigation, consulting or even content on GST or teach about GST.

**SYLLABUS OBJECTIVES**

To provide students with a working knowledge of principal and provision of GST to understand the relevance of GST in the present Indian Tax Scenario and its contribution for economic development.

**The detail of the course is as follows:**

- **Focus:** To provide students with a working knowledge of GST
- **Name of the course:** *Certificate Course in GST*



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- Level: Certificate
- Stream: B. Com Students Only

**Eligibility Criteria: For B. Com. F. Y.**

**Duration:** 40 days

**Language:** English

**Intake:** 30 seats

**Selection /Admission Criteria:** First come first serve Attendance: 90%

**Lecture/practical timing:** 3.30 PM to 4.30 PM

**Academic calendar for the course:** Two days in a week (01 days theory periods & 01 day practice)

**Available infrastructure:** Well experienced Teaching staff.

**Teaching Staff:** Qualified, Experienced Guest Lecturers & eminent professors will be invited.

**Non teaching staff:**

**Examination structure & schedule:**

At the end of course the examination will be conducted. Its notice & time table will be displayed for communication to the students at least before 15 days of the date of examination.

1. Course CS -01 Theory paper (objective/short answer type) = 50marks, Two hours duration.
2. Course CS -02 Oral Test =50 marks, two hours' duration

**Marking scheme & Award of grades:** Average of the marks obtained in each paper will be calculated as:  $50+50+100/2 = 50$ ;

- i) 8-10 marks =1point, C' grade - pass;
- ii) 10-20 marks = 2 points, B' grade;
- iii) 20-30 marks = 3points, B+ grade;
- iv) 30-40 marks =4points, A' grade;
- iv) 40-50 marks =5points, A+ grade

**Award of Certificate carrying grades:** After successful completion of course colorful certificate indicating grade will be awarded to the candidate.

**Reservation:** NA



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**Course Content: Syllabus/Program:**

**SCHEME:** 'Certificate Course in GST' as one of the Certificate Course at undergraduate level

**Credits to be earned:** 02

**Theory paper:** 01 credits

**Practical course/paper:** 01 credit.

**Title of the Course:** Certificate Course in GST

**Theory Course CS -01**

**Theory 02 Credits**

- SYLLABUS

**GOODS & SERVICES TAX (GST)**

**Unit-I**

**Indirect Tax:** Meaning, Features, difference between direct & Indirect Tax Types of indirect tax before GST, Shortcoming of Indirect Tax system during pre GST Era. **GST:** Meaning, advantages, disadvantages, Evolution of GST, Structure of GST: CGST/IGST/SGST/UTGST, **Important definition under GST Act. Machinery under GST:** GST council, GST network, GST Authority. **Concept of Supply:** Meaning, Features, Types:, Inter -state, intra- state, mixed composite, exempt supply.

**Unit-II**

**Time of supply (TOS):** Meaning, TOS of Goods & Services, TOS under Reverse Charge Mechanism, Invoicing provisions, provisions related with changes in GST rate. **Place of Supply**

(POS): Meaning, POS of goods & service, intra state & Inter State supply. **Value of Supply:** Meaning, provisions related with determination of value of supply of goods & services, determination of GST liability.

**Unit-III**

**Input Tax credit (ITC):** Meaning, manner of utilization of ITC, Block credit, supply not eligible for ITC, Matching, reversal & Reclaim of ITC. **Payment under GST:** Manner of Payment of GST liability, concept of Electronic Cash, credit & liability ledger, refund of excess GST.

**Return:**



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Meaning, purpose, and Importance, different and type of return, due date of filing return.  
Assessment under GST: Meaning, types-self assessment, provisional assessment, summary  
assessment, best judgment assessment

#### Unit-IV

#### 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

#### Unit-V

#### 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

#### REFERENCES:

1. Advanced Handbook on GST Agrawal, Raj. K.;
2. Background Material on Model GST Law, Sahitya Bhawan Publications.
3. GST a Customer's Law, Bansal, K.M; TAXMANN Publication (P) Ltd, University Edition.
4. "GST- A Practical Approach" Chaudhary, Vashishtha; Dalmia, Ashu; Girdharwal, Taxman  
Publication
5. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
6. Indirect Taxes - H.C Mehrotra, Sahitya Bhawan Publications, New Delhi
7. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
8. All about GST- V S Datey- Taxmann Publications.

  
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SCBMP) IQAC/2020-21/23

Date 23.11.2020

To,

- i) **Dr. R. B. Rampure** (External Expert)  
Department of Commerce,  
Madhavrao Patil ACS College, Palam.
- ii) **Dr. G. K. Chalindrawar** (External Expert)  
Department of Commerce,  
Shri Shivaji College, Parbhani
- iii) **Dr. B.M. Biradar** (Internal Expert)  
Department of Commerce,  
S.G.B. Mahavidyalaya, Purna (Jn.)
- iv) **Dr. (Ms.) Disha More** (Internal Expert)  
Department of Commerce,  
S.G.B. Mahavidyalaya, Purna (Jn.)

Dear Sir/s,

It gives us immense pleasure to inform you that the College Management has decided to introduce a i) **Certificate Course in GST** ii) **Certificate Course in Banking and Financial Services** for UG students across the streams. You are hereby informed to draft the syllabus within a week and submit the same to the IQAC.



  
**Dr. K. Rajkumar**  
Principal

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