

**B. Com (Hons.) (Accounting and Taxation)**  
**CORE COURSE (CC)**  
**SEMESTER VII**  
**(BCB44703T): DIGITALIZED GOODS AND SERVICE TAX ACCOUNTING AND DOCUMENTATION**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 40%**

**Credits: 4**

**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.

**Course Outcomes:**

CO 1:	To Develop understanding in the students of law and practice of Goods and Services Tax
CO 2:	To Develop a detailed understanding in the students of documents, records, books of accounts and tax returns,
CO 3:	To apply the latest provisions of Goods and Services Tax
CO 4:	To implement the requirements for the payment of Goods and Services Tax using computer hardware and software packages required by the industry

**SECTION A**

**BLOCK 1 Introduction: GST** and its application, digital filing of tax return Use of Computer (Hardware and Software) in GST: Use of MS excel and other Software Packages such as Tally.ERP9. Preparation of Business records using Microsoft Office: Use of Excel for preparing GST Records; Analysis of GST Data Use of Microsoft Power Point for Presentations; Use of Microsoft word for GST Reports

**BLOCK 2 Tax Invoice**, Credit & Debit Notes and Assessment Tax invoice, delivery challan, contents, bill of supply, receipt voucher, refund voucher, payment voucher and revised invoice. Appeal against adjudication order, non- appealable decisions & orders, ground of appeal, procedure for appeal, revision authority, Registration and Returns under GST, Assessment, GST Authorities and Appeals .Maintenance of Electronic Records and Documents for GST Maintaining Online Ledgers – Tax liability ledger, Cash Payment ledger. Online Tax Records-Tax invoice, Credit notes and Debit notes, Electronic way Bill., Bill of supply

**SECTION B**

**BLOCK 3 Scrutiny of returns**; Anti-profiteering; Avoidance of dual control Penalty: Offences and penalties; Appeal and Revision of assessment; Demands and Recovery. Advance Rulings, Tax deduction at sources and Advance tax statements

**BLOCK 4 Assessment:** Self-assessment; Provisional assessment, Summary assessment Summary and scrutiny; Taxability of e-Commerce, e-waybills; Zero-rated supply .Filing of Tax Returns:Procedure for Filing of tax returns of GST, Matching tax credits and due dates;Payment of tax, Interest and Levy of Late fees. E-filing returns

**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

**Note: Latest edition of text books may be used**

**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.