

SHORT TERM COURSE- GOVT. OF PUNJAB

CERTIFICATE COURSE IN GST APPLICATIONS

Course Objective: GST is an Indirect Tax which has replaced many Indirect Taxes in India. GST aims to replace all indirect levied on goods and services by the Indian Central and State Government. We aim that our student should understand GST before they study it. As GST is a new law and lots of people are not much aware about this so it is the possibility that the people who know about GST will get more career opportunities. 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.

Learning Outcome:

After completion of course students will be able to work as GST advisor.

Duration of course: 6 Months

Eligibility: Any student enrolled in degree program of college

INSTRUCTIONAL DESIGN

PROGRAMME STRUCTURE

SR. NO.	COURSE TITLE	CREDIT
GC-GST1	BASICS OF GOODS AND SERVICE TAX	6
GC-GST2	ADMINISTRATION OF GOODS AND SERVICE TAX	6
GC-GST3	DIGITALIZED GOODS AND SERVICE TAX	6
	TOTAL	18

GC-GST1 BASICS OF GOODS AND SERVICE TAX

Max. Marks: 100

External: 70

Internal: 30

Pass: 35%

Credits: 6

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

Conceptual framework of GST, 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 and IGST); GST Council; GST Network; Compensation Mechanism for States. Levy and Collection of GST: Taxable events, Supply of goods and services; Place of supply: Intra-state, Inter-state, Import and Export; Time of supply; Valuation for GST, Valuation rules; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

SECTION B

Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes. Input Tax Credit: Eligible and ineligible input tax credit; Apportionments 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); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

GC-GST2 ADMINISTRATION OF GOODS AND SERVICE TAX

Max. Marks: 100

External: 70

Internal: 30

Pass: 35%

Credits: 6

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

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.

Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce, e-way bills; Zero-rated supply; Audit, Inspection.

Search and Seizure: GST Audit and Assessment; GST authorities - Power and proceedings (bifurcation between Central & States);

SECTION B

Assessment of GST :Self-assessment, Provisional assessment, Summary assessment and Scrutiny of returns; Anti-profiteering; Avoidance of dual control; Offences and penalties; Appeal and Revision of assessment; Demands and Recovery; Advance Rulings; Tax deduction at sources and Advance tax statements.

Note: The developments in the GST Act and Regulations up to 30th June of immediate preceding year shall be considered as part of the curriculum.

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.
6. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications

GC-GST3 DIGITALIZED GOODS AND SERVICE TAX

Max. Marks: 100

External: 70

Internal: 30

Pass: 35%

Credits: 6

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

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. ERP 9, 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.

SECTION B

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; e-Filing of tax 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, ineeet 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
7. Singhanian, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*. Taxman Publication.
8. Singhanian V. K. *GST & Customs Lax*, Taxman Publication
9. Sisodia Pushpendra, *GST Law*. Bharat Law House.