

UNIVERSITY DEPARTMENT OF MANAGEMENT
VINOBA BHAVE UNIVERSITY
NAAC 'B⁺⁺' Accredited University

CERTIFICATE COURSE IN GOODS & SERVICE TAX

MONTH WISE 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 deficiencies; 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.

MONTH 4:

10. Computation of GST Liability – 6 credit hours.
11. Provisions related to Job Work – 2 credit hours.
12. Provisions related to electronic commerce – 2 credit hours.
13. Input Service Distributor – 2 credit hours.
14. Administration of GST: Assessment and audit – 6 credit hours.
15. Inspection, search, seizure and arrest – 6 credit hours.

MONTH 5:

16. Demands and Recovery – 6 credit hours.
17. Liability to pay in certain cases – 4 credit hours.
18. Offences and Penalties – 4 credit hours.
19. Appeals and Revision – 4 credit hours.
20. Advance Ruling – 2 credit hours.
21. Miscellaneous Provisions – 4 credit hours.
22. Transitional Provisions – 2 credit hours.

MONTH 6:

23. Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States Act – 6 credit hours.
24. GST Portal: Introduction; GST ecosystem; GST suvidha provider – 2 credit hours.
25. Returns – 3 credit hours.
26. Accounting entries – 2 credit hours.
27. GST in Tally – 10 credit hours.
28. Case Laws – 2 credit hours.