

TKM COLLEGE OF ARTS & SCIENCE, KOLLAM

DEPARTMENT OF COMMERCE

GOODS AND SERVICE TAX (G.S.T.) -LAW AND PRACTICE

SYLLABUS

Objectives

- To gain knowledge of the principles and law relating to Goods and Service Tax
- To impart skill in applying and analyzing the provisions of Goods and Service Tax Act

Module I Basic Provisions of GST: Introduction-Meaning-Features-Historical backdrop of Goods and Service Tax- Major indirect taxes merged into GST-Types of GST-CGST-IGST-SGST-UTGST- Rate of GST **(6 Hours)**

Module II Main Provisions of GST- Levy of Tax- Collection- Supply- Different Meaning of Supply- Types of Supply- Composite Supply-Mixed Supply-Scope of Supply-Taxable Supply-Commerce-Supply Chain- GST Exemption Limit-Tax Invoice-Credit and Debit Notes-Valuation Rules- Computation Tax- Input Tax Credit (ITC) **(10 Hours)**

Module III- Registration –Procedures-Deemed Registration-Cancellation of Registration-Accounts and Records-Period of retention of Records>Returns Annual- Final Payment of Tax- Information Technology in GST-Audit-Special Audit-Assessment- Refund **(6 Hours)**

Module IV Administration of GST- GST- Council-Authorities- Inspection-Search-Seizure-Arrest-Demand-Recovery-Liability to pay tax in certain Cases-Advance Ruling-Authority and appellate Authority- GSTN-Information Infrastructure for GST-Appeals- Appeals to High Court-Appeal to Supreme Court-IGST Provisions-inter-state supply-intra-state Supply-Zero rated supply **(8 Hours)**

References

1. Hand Book of GST in India Concepts and Procedures (2017 Edition)-Ragesh Garg & Sandeep Garg-Bloomsbury India Publications
2. All About GST- V S Datey-Taxman Publications
3. GST Law-Concept & Impact Analysis-Dr. Sanjiv Agarwal
4. An Insight of GST in India-ICWAI, Vol:1&2