

**PG & RESEARCH DEPARTMENT OF COMMERCE
VALUE ADDED COURSE – I
INTRODUCTION TO GOODS AND SERVICES TAX**

Course Duration: 30 Hours

OBJECTIVES:

1. To enable the students to gain basic knowledge of Goods and Services Tax
2. To Understand the insight into practical aspects of GST

UNIT – I

06 hours

GST – Introduction – Meaning –GST in India – Objectives of GST – GST Law Constitutional Perspective – Features of GST

UNIT – II

06 hours

Taxes Subsumed under GST – Taxes not Subsumed under GST – Benefits of GST – Levy of GST – CGST, SGST, UTGST and IGST.

UNIT – III

06 hours

GST Rate Structure – Types of Supplies in GST in India – Taxable Supplies – Exempt Supplies – Zero Rated Supplies.

UNIT IV

06 hours

GST Network – Need for GST Network – Services rendered by GST Network – Composition Levy – Objectives and Features – Person eligible for composition Scheme – Person not eligible for composition Scheme.

UNIT V

06 hours

Collection of Tax under GST – Methods – Differences between Tax Collected at Source (TDS) and Tax Collected at source (TCS) – Registration under GST – Types – Benefits – Forms of Registration – Filing of Returns – List of Returns to be filled.

Books for References:

1. Indirect Taxes GST and Customs Law – Dr. R. Parameswaran, Kavin Publications.
2. GST Law and Practice – R.G. Saha, Himalaya Publishing House.

Web References:

<https://taxguru.in/goods-and-service-tax/gst-practical-way-join-online-gst-certification.html>
<http://idtc.icai.org/about-certificate-course.html>

Course Outcomes:

At the end of this course, Students will be able to achieve the following:

- Understand various concepts of Goods & Service Tax.
- Gain an insight on the Structure of GST Rate and GST Network (GSTN).
- Understand the collection of GST, TDS and TCS.