

POST GRADUATE DIPLOMA IN GOODS AND SERVICES TAX – LAW & PRACTICES (Course Code- PGDGSTP)

Minimum Requirements: A student must be graduate from any stream (Arts, Science and Commerce).

Qualification: A student shall be awarded “**Post Graduate Diploma in Goods and Services Tax – Law & Practises**” on qualifying at the examination.

Objective of the Course:

This course aims at:

- *Providing knowledge and skills to the students of the law and practice of the Goods and Services Tax.*
- *Providing adequate knowledge and skills to the students to handle the Goods and Services related work in a business organisation.*
- *Equipping with this qualification and skill development the students in seeking employment in some business establishment or self-employment by establishing a Goods and Services Tax consultancy in the field.*

Attendance:

As per the norms of the University of Kota, Kota.

Teaching Methodologies:

The classroom teaching would be through conventional lectures or power point presentations (PPT). The lecture would be such that the student should participate actively in the discussion. Student seminars would be conducted and scientific discussions would be arranged to improve their communicative skills. In the laboratory, instructions would be given for the experiments followed by demonstration and finally the students have to do the experiments individually.

Scheme of Examinations:

The examination shall be divided into two parts in which first part is continuous assessment or internal assessment and second part is semester assessment or external assessment. The schemes for the internal and external examinations shall be as under:

- a) The assessment of the student for theory paper shall be divided into two parts in which first part is continuous assessment or internal assessment (30% of maximum marks) and second part is semester assessment or external assessment (70% of maximum marks). For practical papers there will be only one external assessment (100% of maximum marks).
- b) The internal assessment for each theory paper shall be taken by the teacher concerned in the Department during each semester. ***One internal assessment test shall be of 20 Marks Maximum which is written based examination of one hour duration and 10 Marks on the basis of the candidate's participation in departmental activities (i.e. seminars, workshops, fun - learning activities etc.) and PPT presentation or assignment on any topic of each paper given by teacher concerned.***

Continuous Assessment Weightage			External Assessment Weightage	Total marks (Total Credits)
Mid term	Seminar Project report/ presentation	Total	Paper Based External Evaluation (End term examination)	
20	10	30	70	100 (04)

- c) A student who remains absent (defaulter) or fails or wants to improve the marks in the internal assessment may be permitted to appear in the desired paper(s) (only one time) in the same semester with the permission of the concerned Head of the Department. A defaulter / improvement fee of Rupees 250/- per paper shall be charged from such candidates. Duly forwarded application of such candidates by the teacher concerned shall be submitted to HOD who may permit the candidate to appear in the internal assessment after depositing the defaulter/ improvement fee. A record of such candidates shall be kept in the Department.
- d) The external assessment shall be of three hours duration for each theory paper. The practical examination shall be taken by the panel of at least one external and one internal examiner at the end of each semester.
- e) ***'Student should qualify both internal & external assessment separately to pass the paper i.e. if candidate passes in external & fails in internal, the candidate has to reappear in internal & external exam of that paper. But if candidate passes in the internal & fails in the external, the candidate has to reappear in external exam of that paper and in internal examination he has option either to forward the obtained internal marks of that paper in the previous attempt (on the basis of the application submitted by the candidate and approval of Head of Department for the same) or can***

reappear in the internal examination if he want to improve his marks in that paper.'

- f) The syllabus for each theory paper is divided into five independent units and each theory question paper will be divided into two sections as mentioned below:
- Section A shall have 01 Compulsory question comprising 10 questions (maximum 20 words answer), two questions from each unit. Each question shall be of two marks and total marks of this question will be 20 marks.
 - Section B shall have 2 questions from each unit. Students have to attempt one question from each unit. Each question shall be of 10 marks. Total marks of this section will be 50 marks.

Rules regarding determination of results / As per University Norms:

Each semester shall be regarded as a unit for working out the result of the candidates. The result of each semester examination shall be worked out separately (even if he/she has appeared at the paper of the lower semester along with the papers of higher semester) in accordance with the following conditions:

- a) The candidate shall be declared as pass in a semester examination, if he/she secures at least 40% marks in each theory paper separately in external & internal examination and 50% marks in each practical paper and at least 50% marks in project/dissertation with 50% aggregate marks in that semester.
- b) A candidate declared as fail/absent in one or more papers at any odd semester examination shall be permitted to take admission in the next higher semester (even semester) of the same academic session.
- c) If a candidate, who is declared as pass, wishes to improve his/her performance in the theory papers of previous semester, he/she may re-appear only one time in these papers in next odd/even semester examinations.
- d) Candidate shall not be permitted to re-appear or improve the marks obtained in the external examination of practical / dissertation in any condition.
- e) The grace marks scheme shall be applicable as per university norms.

Exam Scheme for Paper Goods & Services Tax III and IV (Semester I) and Goods & Services Tax VII (Semester II)

1. No Internal test will be conducted.
2. 10 Assignments/Presentation will be given during the semester.
3. Practical classes and practical examination will be conducted by Panel of at least one external examiner (appointed by the University) and one internal examiner at the end of the semester.

4. Internship examination conducted by panel of internal and external examiner will be evaluated on the basis of report (140 marks) and viva-voce (60 marks).

SEMESTER I

Paper	Subjects	Paper type	No. of Credits	External Marks	Internal Marks	Maximum Marks
1	Goods & Services Tax I	Theory	4	70	30	100
2	Goods & Services Tax II	Theory	4	70	30	100
3	Goods & Services Tax III**	Practical	8	200	-	200*
4	Goods & Services Tax IV**	Practical	8	200	-	200*
	Total		24			600

** Practical's of this paper shall be taught using offline utilities and Government official website.

Exam Scheme for Paper Goods & Services Tax III and IV

1. No Internal test will be conducted.
2. 10 Assignments/Presentation will be given during the semester.
3. Practical classes and practical examination will be conducted by Panel of at least one external examiner (appointed by the University) and one internal examiner at the end of the semester.

PAPER 1: GOODS AND SERVICES TAX- I

Course Contents:

Unit I: Concept of indirect taxes; Concept and features of indirect taxes; Principal indirect taxes; Special features of indirect tax levy - all pervasive nature.

Unit II: Contribution to Government Revenues, fiscal preference as instrument of planning and development, Role of indirect tax laws.

Unit III: Goods and Services Tax in different countries: Special features of tax in different countries; Constitutional aspects: Provisions regarding taxation in the Constitution of India – the Central list, the State List and the Concurrent List; Amendment to the Constitution of India to facilitate the GST.

Unit IV: Integrated Goods and Services Tax Act, 2017: Important definitions of Integrated Goods and Services Tax Act, 2017, Levy and collection of tax, Administration.

Unit V: Determination of nature of supply, Place of supply of goods or services or both, Refund to international tourist; Zero rated supply

PAPER 2: GOODS AND SERVICES TAX- II

Course Contents:

Unit I: Integrated Goods and Services Tax Act, 2017: Apportionment of tax and settlement of funds, transfer of input tax credit, Application of CGST Act, Miscellaneous provisions of IGST Act; Application for tax return preparer; Exercises.

Unit II: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Basics of

GST, Meaning and Scope of supply, Levy and collection of tax, Time and Value of Supply of goods and / or Services.

Unit III: Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refunds under the Act; Exercises.

Unit IV: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Threshold exemption and registration - Registration procedure, Amendment of registration, cancellation of registration.

Unit V: Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purpose; Exercises.

PAPER 3: GOODS AND SERVICES TAX- III (PRACTICAL)

Course Contents:

Unit I: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Maintenance of Accounts and Records, Composition scheme, Job work and its procedure.

Unit II: Various Exemptions under the GST, Demand and recovery under GST.

Unit III: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Miscellaneous provisions under GST, Payment of Tax, Refund, Assessment, Audit, Administration, Inspection, Demand and Recovery.

Unit IV: Goods and Services Tax Compensation to states, GST determination of value of supply Rules, 2017, GST Input Tax credit Rules, 2017; Time and Value of Supply of goods and / or services. **Goods & Services Tax Rules:** Goods & Service Tax Registration Rules 2017; Goods & Service Tax Determination of Value of Supply Rules 2017; Goods & Service Tax Payment of Tax Rules 2017.

Unit V: Goods & Service Tax Return Rules 2017; Goods & Service Tax Invoice, Credit and Debit Notes Rules 2017; Goods & Service Tax Refund Rules 2017; Goods & Service Tax Composition Rules 2017; Goods & Service Tax Input Tax credit Rules 2017; Input Tax Credit, Transitional Provisions, Registration under Act; Exercises.

PAPER 4: GOODS AND SERVICES TAX- IV (PRACTICAL)

Course Contents:

Unit I: Levy and Collection of GST: Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses.

Unit II: Outward Supply, Inward Supply, Monthly Return

Unit III: Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies. Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods.

Unit IV: Quarterly return for Composition dealer, TDS return and certificate, Annual return for normal and composition dealer.

Unit V: Final return, Application for tax return preparer, 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; Exercises.

SEMESTER II

Paper	Subjects	Paper type	No. of Credits	External Marks	Internal Marks	Maximum Total Marks
5.	Goods & Services Tax V	Theory	4	70	30	100
6.	Goods & Services Tax VI	Theory	4	70	30	100
7.	Goods & Services Tax VII**	Practical	8	200	-	200*
8.	Internship	Practical	8	200		200*
	CHO		2		50	50
	Total		26			650

** Practical's of this paper shall be taught using offline utilities and Government official website.

Exam Scheme for Paper Income Tax VII

1. No Internal test will be conducted.
2. 10 Assignments/Presentation will be given during the semester.
3. Practical classes and practical examination will be conducted by Panel of at least one external examiner (appointed by the University) and one internal examiner at the end of the semester.
4. Internship examination conducted by panel of internal and external examiner will be evaluated on the basis of report (140 marks) and viva-voce (60 marks).

PAPER 5: GOODS AND SERVICES TAX-V

Course Contents:

Unit I: Customs Act 1962: Important Terms & definitions under the Act, Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy ad-valorem specific duties

Unit II: Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores. Clearance Procedure – For Home Consumption, for Warehousing, for Re-export, for Import by post.

Unit III: Prohibited Export, Canalized Exports, Exports against licensing, type of Exports, Exports of cargo, Export of Baggage, Export of cargo, Export of cargo by land, sea and air routes. Collection and exemption from customs duties – documents to be prepared and presented to customs authorities.

Unit IV: Details of procedure in relation to the levy: Valuation of goods, clearance of imported and exported goods procedure. **Detailed procedure in relation to transportation and warehousing:** Relevant rules and regulations; Other aspects, Drawback of customs duties paid, preparation and submission of drawback claim forms.

Unit V: Adjudication and appeals before the customs authorities and the appellate Tribunal; Exercises.

PAPER 6: GOODS AND SERVICES TAX VI

Course Contents:

Unit I: Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of taxes, Interest and Levy of Late fees.

Unit II: Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Exercises.

Unit III: Audit, Inspection, Search and Seizure: GST Audit, and Assessment - GST authorities, power and proceedings (bifurcation between Central & States).

Unit IV: Offences and penalties; Appeal and Revision of assessment. Demands and Recovery; Provisions in GST relating to E-commerce, Advance Rulings; Tax deduction at sources and Advance tax statements.

Unit V: Skill Development: Development of Tax invoice, Credit and Debit notes, Electronic way bill, Accounts and Records, filing of tax returns, Payment of tax including reverse charge, refund, Input tax credit; Computation of GST liability; Filing of Tax Returns and settlement of tax liability; Exercises and Lab Work.

PAPER 7: GOODS AND SERVICES TAX VII (PRACTICAL)

Course Contents:

Unit I: Electronic Maintenance of GST Records and Documentation: Data analysis using Excel; Maintaining Online Ledgers - Tax liability ledger, Cash Payment ledger, ITC Ledger; Tax Records - Tax invoice, Credit notes and Debit notes, Electronic way Bill, Bill of supply

Unit II: Filing of tax returns - Development of GST records, Payment of tax including reverse charge.

Unit III: Refund, job work Input tax credit, Computation of GST liability; Exercises.

Unit IV: GST returns - GSTR-1, GSTR-2, GSTR-3, GSTR4, GSTR9, GSTR-3B; GSTR10; GSTR11.

Unit V: Case Studies/Exercises: The Department shall select 10 cases of Goods & Services Tax settled at the level of High Court or the Supreme Court and reported in the Tax Law Report. Candidate shall analyse and present the case analysis at the Seminar organised by the Department for this purpose.

PAPER 8: INTERNSHIP

After completion of the examination of 1st Semester, each student shall undergo internship of 4 weeks. The internship can be undertaken either at the office of a practicing firm of Chartered Accountant/Cost Accountant/ Company Secretary or a manufacturing company/ Banking Company/ Insurance Company/ Mutual fund/ Financial Planners and

Consultants/Cooperative Society/Partnership firm/Single Proprietorship firm/NGO Commercial/Non-Commercial, Government/Non-Government/Quasi-Government Department under a workplace supervisor. The internship shall carry 8 credits and the performance shall be evaluated out of 200 marks. The student shall maintain day to day record of work done by him during the internship with the firm. Based on that the student shall develop a written report on the work done and achievements made during the internship, get these certified by the authorised signatory of the firm and submit the report after completion of internship to the Head of the Department/Head of the Institution.

A viva-voce shall be conducted at the end of training by a board consisting of one external examiner from industry or professional firm and an internal examiner from the Department/Institution. The internship shall be of 200 marks. The internship report shall be evaluated for 140 marks and the performance at the viva voce shall be evaluated out of 60 marks by the board of examiners, Marks secured shall be added to the Marks sheet of the 2nd Semester examination.

Exit Learning outcomes of Course:

Upon the completion of this qualification, the student should be able to demonstrate:

- *Knowledge and skills in handling the cases related with the law and practice of Goods and Services Tax.*
- *Capacity to handle the Goods and Services Tax related work such as collection of tax, filing of tax returns and payment of tax in a business organisation.*
- *With knowledge, skill and ability so developed seek employment in a business establishment and/or provide consultancy services in Goods and Services Tax matters.*

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*. Ane's Student Education
3. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications
4. Gupta, Vineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat LawHouse Pvt Ltd
5. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
6. Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs*. Sahitya Bhawan Publications
7. Murthy, K. Ch. A. V. S. N. Lavanya K. V. N. and Lakshmi, V. D. M. V. *Theory and Practice of Goods and Services Tax*. Telugu Academy, Hyderabad.
8. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax*. Himalaya Publishing House.
9. Singhania, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*. Taxman Publication.

Note: Latest edition of text books may be used.

