

॥ सा विद्या या विमुक्तये ॥



# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED**

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade



## ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापनशास्त्रे विद्याशाखेंतर्गत स्वा.रा.ती.म.विद्यापीठाचे उपकेंद्र परभणी येथे एक वर्षाचा कोर्स C.B.C.S. Pattern चा अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्याबाबत.

### परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, वाणिज्य व व्यवस्थापनशास्त्रे विद्याशाखेंतर्गत स्वा.रा.ती.म.विद्यापीठाचे उपकेंद्र, परभणी येथे पदव्युत्तर स्तरावरील एक वर्षाचा खालील अभ्यासक्रम मा. विद्या पारषदेच्या मान्यतेच्या अधीन राहून मा. कुलगुरू महोदयांच्या मान्यतेने अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यास मान्यते दिली आहे.

#### 1. G.S.T. (One Year Course)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेत-

स्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.: शैक्षणिक-०१/परिपत्रक/वाणिज्य व  
व्यवस्थापनशास्त्रे/२०१९-२०/ ८४१  
दिनांक : ०५.०८.२०१९.



स्वाक्षरित /—  
**उपकुलसचिव**  
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) मा. संचालक, स्वा.रा.ती.म.विद्यापीठाचे उपकेंद्र परभणी.
- ४) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, यू.जी.सी. कक्ष, प्रस्तुत विद्यापीठ.



**Swami Ramanand Teerth Marathwada University,  
Nanded**

**Syllabus for Diploma in:  
GOODS & SERVICE TAX (GST)**

**(CBCS System)**

**Under the Faculty of: Commerce & Management**

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**PROGRAM STRUCTURE**

**(w.e.f.2019-20)**

## PROGRAM DETAILS

### NAME OF THE PROGRAM: ONE YEAR DIPLOMA IN GST

	<b>Intake:</b>	<b>60</b>
	<b>Total Credits:</b>	<b>24</b>
	<b>Total Marks:</b>	<b>600</b>
	<b>Eligibility:</b>	<b>ANY GRADUATE</b>
	<b>Medium of Instruction:</b>	<b>ENGLISH</b>

### METHODS OF INSTRUCTIONS:

1. Formal lectures as well as visiting speakers (Resource Persons) from universities / business and industry
2. Seminar/ Group discussion/ tests/ tutorials / home assignments/Journals/ practical /onjob training/ Surveys/ projects /Case discussions and Presentations etc.
3. **Teaching aids:** Use of video, audio clips, Projector etc will be made teaching- learning more effective

### OBJECTIVES OF PROGRAM

The objectives of Diploma in GST program are as under.

1. To gain working knowledge on GST and application of same in the organization.
2. To equip the students with the knowledge regarding theory and practice of GST.

### MEASURING THE ATTAINMENT OF THESE OBJECTIVES

#### EXAMINATION PATTERN: (Course wise)

<b>Internal assessment</b>	<b>50 marks</b>	<b>2 credits</b>
<b>University examination</b>	<b>50 marks</b>	<b>2 credits</b>
<b>Total</b>	<b>100 marks</b>	<b>4 credits</b>

Internal Assessment of 2 Credits

A. Distribution of internal marks per course as shown below:

<b>Test 1</b>	<b>Test II</b>	<b>Tutorial</b>	<b>Seminar</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>50</b>

**Break up of seminar/field survey marks are as follows:** Seminar will be assessed on the basis of communication skill, presentation style, Analytical ability, audience interaction & query handling etc)

<b>Seminar write-up/survey report</b>	<b>10 marks</b>
<b>Seminar Presentation</b>	<b>10 marks</b>
<b>Total</b>	<b>20 marks</b>

**Course pattern of University Examination**

No. of credits 02, Total marks 50, Duration 2 hours

**Nature of Question paper:**

1. Question No. 1 is compulsory and carrying 10 marks each.
2. Q1 will be short answers (8 sub questions will be given out of that any 5 have to be answered each carrying 2 marks)
3. Q 6 will be based on case study or numerical problem.
4. All questions carry 10 marks each.
5. Question No. 2 to 5 will be descriptive or numerical questions. The candidate has to answer any 3 questions. All questions carry equal marks. (Paper pattern for 4 credit course will be as per CBCS pattern which does not have any sections)

**Standards of passing:**

1. The passing rules of this program shall be as per the CBCS pattern of this university applicable from time to time.
2. The internal and external assessment will constitute separate heads of passing and they will be shown separately in the transcripts including seminar/field survey credits.
3. For each course with 4 credits the ratio of marks of continuous internal assessment (CA) in relation with external university examination (UA) shall be as per CBCS pattern i.e. 50:50.
4. Marks in CA should be communicated to the University before commencement of semester end examination.
5. The UA shall be based on the term end written examination to be held at the end of each semester for each course.
6. For CA / assessment passing will be for 25 marks out of 50 marks and also for UA

passing will be for 25 marks out of 50. Head wise passing (CA/UA) will be for 50% of total marks. In case of fraction, next integer number will be taken for passing e.g. out of 25 marks passing will be 13 marks instead of 12.5 marks.

7. Candidate attending less than 75% of classes will not be allowed for CA/ UA in partial or full.
8. All other rules of grades, conversion / A.T.K.T. / grace / CPI & final grade marks etc. will be given as per CBCS pattern of this University.
9. It is mandatory to pass in CA for validating the passing in UA. for example a candidate clearing UA but failed in CA, will be required to appear again in both internal and external examination in subsequent examination.

**Project work & Viva-Voce:**

1. Project report will carry 50 Marks 2 credits
2. Viva-voce on project 50 Marks 2 credits

**Total 100 Marks 4 credits:**

Project reports and pre project submission seminar will be evaluated by internal teacher for 50 marks of 2 credits and Via-voce will be conducted by a committee consisting of project guide, HOD, and one Expert from School and expert from other university department appointed by the university. Grades, conversion of marks & CPI & final grade etc will be as per CBCS pattern. Student should prepare project on their on-job training with chartered accountant for a period of six months and same must be certified by Chartered Accountant and attach in project report.

**Important Instructions and Key Points:**

1. A.T.K.T. & grace marks will be given as per university rules from time to time.
2. The questions to be asked in the class tests / tutorials / home assignments / seminar presentation will be prepared by the concerned teachers and communicated to the candidates at appropriate time.
3. At the Semester end examination (external assessment) total marks 50 per course. The duration of the examination for all courses is two hours for university examinations. It is the responsibility of university and teacher to set and assess the question paper in the time framework as per university rules.
6. In case of any grievance to the candidates about internal marks given by the teachers,

following procedure will be adopted. Principal of college will appoint 'THREE MEMBERS COMMITTEE. The committee will be made up of three members. Principal of the college will be chairman of the committee, one external subject expert will be member and one internal school faculty will be member. They will investigate and submit report to the chairman and corrective actions could be taken by the committee and final report will be submitted to examination section of this University for further necessary action.

## **COURSE STRUCTURE AND WORKLOAD**

### **GST Syllabus 2019-20 (CBCS)**

**Department:**

**Name of the Class: GST (One year Diploma)**

**Academic Year 2019-2020**

Course No.	Course Code	Title of the course	No. of lectures per week	No. of Credits per courses	CA	UA	Total
101	GSTD01	Overview of Indirect Tax in India	04	04	50	50	100
102	GSTD02	GST Accounting	04	04	50	50	100
103	GSTD03	Procedural GST	04	04	50	50	100
104	GSTD04	Application and Assessment of GST	04	04	50	50	100
105	GSTD05	Special Dispensation in GST	04	04	50	50	100
106	GSTD06	Project Report	04	04	50	50	100
<b>Total</b>			<b>24</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>

**Paper I: Overview of Indirect Tax in India**  
**Course Code: GST101**

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**Course objective:** To equip students with the knowledge regarding theory and practice of GST.  
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**Unit I: GST in India-** An introduction-Background, direct and indirect taxes, features of indirect taxes, genesis of GST in India, need for GST in India, framework of GST as Introduced in India, benefits of GST, constitutional provision,

**Unit II: Overview of indirect tax structure in India:** Background, constitutional power, constitutional amendment act 2016, goods and services tax council, constitution of GST council, compensation of state for tax collection, power remove difficulties, GST council constituted under article 279A of constitution, previous tax structure, evolution of indirect taxation system in India, major indirect taxes levied earlier in India, passage of GST in India, GST in India, GST council. Frame work of GST, GST international scenario, models of GST, uniqueness of Indian GST system, overview of previous indirect tax regime in India,

**Unit III: An Overview of Goods and Service Tax Law:** GST model in the world, unique feature of Indian GST, , importance of the clause, administration, administration under UTGST Act 2017, classification of goods and service under GST.

**Unit IV: Introduction to CGST Act 2017:** Important definition, basic concepts relating to supply of Goods and services, characteristic of supply, schedule I under CGST, schedule II under CGST, composite and mixed supply, scheme of supply (part-2), levy of GST (section 9), composition of levy, condition and restriction (section 10, (2)), composition rule (CGST rule 2017), intimation for composition levy (rule 3), effective date for composite levy (rule 4), condition and restriction of composite levy (rule 5), validity of composition levy (rule 6), rate of tax of the composite levy (rule 7) etc.

**Reference Book:**

- 1) Taxmann's Basics of GST.
- 2) Taxmann's of GST : A Practical Approach
- 3) Theory and Practice of GST, Srivathsala, HPH
- 4) Theory and Practice of GST: Dr. Ravi M.N., PBP

**Paper II: GST Accounting**  
**Course code: GST102**

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**Course objective:** To Provide students a basic knowledge of Principles and provisions of GST  
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**Unit I: INPUT TAX CREDIT:** Introduction, Relevant Definitions, Eligibility and Conditions for taking, Input Tax Credit [Section 16], Apportionment of Credit & Blocked Credits [Section 17], Credit in Special Circumstances [Section 18], How ITC is utilized.

**Unit II: REGISTRATION:** Introduction, Relevant Definitions, Persons Liable for Registration [Section 22], Compulsory Registration in Certain Cases [Section 24], Persons Not Liable for Registration [Section 23], Procedure for Registration [Sections 25, 26 & 27], Amendment of Registration [Section 28], Cancellation of Registration and Revocation of Cancellation [Sections 29 & 30]

**Unit III: TAX INVOICE; CREDIT AND DEBIT NOTES; E-WAY BILL:** Introduction Relevant Definitions, Tax Invoice [Section 31], Credit and Debit Notes [Section 34], Prohibition of Unauthorized Collection of Tax [Section 32], Amount of Tax to be Indicated in Tax Invoice and other documents [Section 33]. Accounts and Records: Introduction, Relevant definitions, Accounts and other records [Section 35], Period of retention of accounts [Section 36], Electronic way bill [Section 68 read with rules 138, 138A, 138B, 138C and 138D]

**Unit IV: PAYMENT OF TAX:** Introduction, Relevant Definitions, Payment of Tax, Interest, Penalty and Other Amounts [Section 49], Interest on Delayed Payment of Tax [Section 50], Tax Wrongfully Collected and Paid to Central Government or State Government [Section 19 of IGST Act]. Tax deduction at source [Section 51 of CGST Act], Collection of tax at source [Section 52 of CGST Act]

**Reference Book:**

- 1) Theory and Practice of GST, Srivathsala, HPH
- 2) Theory and Practice of GST: Dr. Ravi M.N., PBP
- 3) Gupta S.S., Vastu and Sevakar, Taxman Publication.



**Paper III: Procedural GST**  
**Course code: GST103**

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**Course objective:** To Provide students working knowledge of principles and provisions of GST.  
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**Unit I: SUPPLY UNDER GST:** Introduction, Relevant Definitions, Concept of Supply [Section 7 of CGST Act], Composite and Mixed Supplies (Section 8) Place of supply of goods other than supply of goods Imported into, or exported from India [section 10], Place of supply of goods imported into, or exported from India [section 11], Place of supply of services where location of supplier of service and the location of the recipient of service is in India [section 12], Place of supply of services where location of supplier or location of recipient is outside India [section 13]

**Unit II: CHARGE OF GST:** Introduction, Relevant Definitions, Extent & Commencement of GST Law, Levy & Collection of CGST & IGST [Section 9 of the CGST Act & Section 5 of the IGST Act], Composition Levy [Section 10 of the CGST Act] .

**Unit III: EXEMPTIONS FROM GST:** Introduction, Power of Grant Exemption from Tax [Section 11 of the CGST Act/Section 6 of IGST Act], Goods exempt from tax, List of Services exempt from tax

**Unit IV: TIME AND VALUE OF SUPPLY:** Introduction, Relevant Definitions, Time of Supply of Goods [Section 12], Time of Supply of Services [Section 13]. Value of Supply [Section 15]

**Reference Book:**

- 1) Taxmann's Basics of GST.
- 2) Taxmann's of GST : A Practical Approach
- 3) Theory and Practice of GST, Srivathsala, HPH

**Paper IV: Application and Assessment of GST**  
**Course code: GST104**

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**Course objective:** To understand the basic concept of GST, to acquaint the students with the latest amendments made in connection with GST.  
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**Unit I: Returns:** Introduction, Relevant Definitions, Furnishing Details of Outward Supplies [Section 37 read with rule 59 of CGST Rules], Furnishing of Returns under Section 39, Other Returns, Default in Furnishing Return [Sections 46 & 47], Goods and Services Tax Practitioners [Section 48]

**Unit II: Refunds:** Introduction, Relevant definitions, Refund of tax [Section 54 of the CGST Act], Refund to UN bodies, embassies, etc. [Section 55 read with section 54(2) of CGST Act], Interest on delayed refunds [Section 56 of CGST Act], Consumer Welfare Fund [Section 57 & 58 of CGST Act], Refund of integrated tax paid on supply of goods, to tourist leaving India [Section 15 of IGST Act].

**Unit III: Assessment and Audit:** Introduction, Relevant definitions, Self-assessment [Section 59], Provisional assessment [Section 60], Scrutiny of returns [Section 61], Assessment of non-filers of returns [Section 62], Assessment of unregistered persons [Section 63], Summary assessment in certain special cases [Section 64], Audit by tax authorities [Section 65], Special audit [Section 66], Audit of accounts [Section 35(5) read along with section 44(2) and rule 80

**Unit IV: Offences & Penalties under GST:** Introduction, Offences under GST Act, Cognizable and non-bailable offences:, Penalty provisions under GST:, Reduction and waiver of penalty in some cases:, General disciplines related to penalty:, Provisions related to prosecution:, Compounding of offence.

**Reference Book:**

- 1) Indirect Taxes : V.S.Datey – Taxman Publication
- 2) Systematic Approach to Taxation – Dr. Girish Ahuja & Dr.Ravi Gupta

**Paper V: Special Dispensation in GST**  
**Course code: GST105**

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**Course objective:** To provide knowledge about special dispensation in GST.  
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**Unit I: Import and export under GST:** Introduction, Relevant definitions, Imports under GST, Exports.

**Unit II: Job work:** Introduction & Relevant definitions, Job work procedure [Section 143], Taking input tax credit in respect of inputs and capital goods sent for job work [Section 19], Registration Requirements.

**Unit III: Special dispensation:** exports (including deemed export) and import under GST, brief discussion on customer and FTP, SEZ and EOUs-related provision under GST, input service distributor (ISD), job-work provisions, Audit under GST.

**Unit IV: Documents used in GST:** Tax invoice, Bill of Supply, Receipt Voucher, Refund Voucher, Payment Voucher, Revised Tax Invoice, Transport Documents

**Reference Book:**

- 1) Taxmann's of GST : A Practical Approach
- 2) Gupta S.S., Vastu and Sevakar, Taxman Publication.
- 3) Systematic Approach to Taxation – Dr. Girish Ahuja & Dr.Ravi Gupta

**Paper VI: Project Work**  
**Course code: GST106**

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**Course objective:** To provide practical exposure and on-job training.  
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**Project work & Viva-Voce:**

1. Project report will carry 50 Marks 2 credits
2. Viva-voce on project 50 Marks 2 credits

**Total 100 Marks 4 credits:**

Project reports and pre project submission seminar will be evaluated by internal teacher for 50 marks of 2 credits and Via-voce will be conducted by a committee consisting of project guide, HOD, and one Expert from School and expert from other university department appointed by the university. Grades, conversion of marks & CPI & final grade etc will be as per CBCS pattern. Student should prepare project on their on-job training with chartered accountant for a period of six months and same must be certified by Chartered Accountant and attach in project report.