

**The Kelkar Education Trust's
V.G.Vaze College of Arts, Science and Commerce
(Autonomous)**



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**Syllabus for Academic Year 2020-21
(June 2020 Onwards)**

Program: TYB.COM

Semester VI

Course : Indirect Tax – GST

Course Code	Course Title	Credit
	INDIRECT TAX – GST	3

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Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
3	-	-	3	15	15	10		-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Course Objectives

1.	To provide a conceptual understanding on indirect taxes.
2.	To provide a basic knowledge of the principles related to GST in India.

Learning Outcomes :

After conclusion of study the students will be able to :

1.	Able to compute GST.
2.	Able to guide and advise simple GST calculation
3.	Able to file GST return
4.	Able to understand amendments made from time to time in GST.
5.	Can pursue further professional courses in GST and specialize in Taxation law for judiciary practice
6.	Able to compute GST.

Course Contents Semester VI		
Sr. No.	Modules	No. of Lectures
1	Introduction	5
2	Levy and Collection of Tax	10
3	Time, Place and Value of Supply	10
4	Input Tax Credit and Payment of Tax	10
5	Registration under GST Law	5
6	GST Audit	5
	TOTAL	45

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Sr No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> ● What is GST ● Need for GST ● Dual GST Model ● Definitions Sec 2(17) Business, Consideration Sec 2(13), Electronic Commerce Operator Sec 2(45), Goods Sec 2(52), India Sec 2(56), Non Taxable Supply Sec 2(78), Person Sec 2(84), Principal Supply Sec 2(90), Recipient Sec 2(93), Reverse Charge Sec 2(98), Services Sec 2(102), Supplier Sec 2(105), Taxable Person Sec 2(107), Taxable Supply Sec 2(108) ● Goods and Service Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> ● Scope of Supply ● Non Taxable Supplies ● Composite and Mixed Supplies ● Composition Levy ● Levy and Collection of Tax ● Exemption From Tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> ● Time of Supply ● Place of Supply ● Value of Supply
4	Input Tax Credit and Payment of Tax
	<ul style="list-style-type: none"> ● Eligibility For Taking Input Tax Credit ● Input Tax Credit in Special Circumstances ● Computation of Tax Liability and Payment of Tax
5	Registration Under GST Law
	<ul style="list-style-type: none"> ● Persons not liable Registration ● Compulsory Registration ● Procedure For Registration ● Deemed Registration

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	<ul style="list-style-type: none"> • Cancellation of Registration
6	GST AUDIT

NOTES:

1. The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
2. All modules / units include Computational problems / Case Study.
3. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

Recommended Resources

Reference Books	<ol style="list-style-type: none"> 1 GST Ready Reckoner, V. S. Date 2 Law Relating to GST, C. A. Divya Bansal. 3 GST Acts, Taxmann 4 GST Act with rules and forms, Taxmann.
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EVALUATION PATTERN

I. Internal [40 marks]

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.
- c. Class participation and behavior. 10 marks

II. Summative [60 marks]

Semester end exam 60 marks, duration 2 hrs.

QUESTION PAPER PATTERN

I. Internal

Maximum Marks: 15

Duration : 30 Min

Question to be set : 2

Q. No.	Particulars	Marks
Q. 1.	Concept based Question	05

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Q.2.	Two Practical Questions (5 marks each)	10
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II. Summative (Semester end)

Maximum Marks: 60

Duration : 2 Hrs

Question to be set : 04

Q. No.	Particulars	Marks
Q. 1.	Compulsory Practical Questions	15
Q. 2.	Full Length Practical Question OR Full Length Practical Question	15
Q. 3.	Full Length Practical Question OR Full Length Practical Question	15
Q. 4.	(A) Practical Question (B) Practical Question OR Short Notes To be asked 05, to be answered 03	8 7 15

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.

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The Final syllabus which has been approved by the following BOS Members:

CA. Anil Naik, Head of Department of Accountancy

CA. Yogesh Sant – Member – Faculty

Ms. Swapna Jagtap – Member – Faculty

Dr. Shilpa Palande – Member – Faculty

Ms. Gayatri Vaity – Member – Faculty

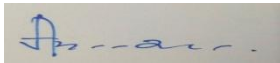
Mr. Kiran more – Industry/Corporate Sector

Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)

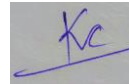
Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)

CA Ketaki Ketkar – Vice-Chancellor Nominee

CA. Amol Kane – Meritorious Alumnus



CA. Anil Naik
CHAIRMAN – BOS
Date : 19/08/2020



CA. Ketaki Ketkar
VC – NOMINEE (BOS)