



MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE

VELIYANCODE

CERTIFICATE COURSE ON AN INTRODUCTION TO GST

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

ACADEMIC YEAR 2018-2019

TITLE OF THE PROGRAMME: CERTIFICATE COURSE ON AN INTRODUCTION TO GST

COURSE CODE :MTMMGO1

Number of Contact Hours: 30 hrs

Course evaluation: 40 marks in written examination And 10 marks in internal Evaluation

Course Description: Focuses on the field of indirect tax involving various types of goods and service tax, registration , procedure , penalty of tax regarding GST

Objectives:

> To impart basic knowledge and equip students with application of principles and provisions GST Act 2016.

Learning Outcomes: On completing the course students will be able to:

- 1. Students will able to understand and analyze theory and practices of registration, procedure and penalty of tax regarding GST**

PROGRAMME SYLLABUS

Module I

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST –
Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act -
State Goods and Services Tax Act (10 hours)

Module II

Levy and Collection of Central/State Goods and Services Tax Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services . Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – (10 hours)

Module III

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit -. (10 hrs)

Reference Books:

1. Dr. Vinod K. Singhania : Indirect Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: An introduction to GST, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.

MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE, VELIYANCODE

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

CERTIFICATE COURSE ON AN INTRODUCTION TO GST

Time-1.5 Hrs

Total marks- 40

PART A

Answer all questions (Each questions carries 2 marks)

1. What is the meaning of supply in GST?
2. What do you mean input tax credit??
3. List out four exempted goods from GST?
4. Who is the taxable person under GST?
5. What is IGST?

PART B

Answer all questions (Each question carries 5 marks)

6. Why is dual GST required?
7. How do you enable GST in ERP?
8. Write a short note on Debit note and Credit note.
9. Explain the concept of cancellation and registration of GST registration.

PART C

Answer the questions (questions carries 10 marks)

10. Define GST. What are the scope of GST? Explain in detail about SGST, CGST and IGST

