

DEPARTMENT OF COMMERCE S.F
DEVA MATHA COLLEGE, KURAVILANGAD

Affiliated to Mahatma Gandhi University, Kottayam



REPORT
ON
ADD-ON COURSE
Introduction to GST
Academic Year: 2022-2023

Brochure



DEVA MATHA COLLEGE KURAVILANGAD
DEPARTMENT OF SELF FINANCE COMMERCE

Add on Courses offered for Students : 2022-2023

- 1. Introduction to GST**
DMCK/ SFCOM/AD 22/2022
- 2. Foundation Course in Co-Operation**
DMCK/ SFCOM/AD 23/2022
- 3. Introduction to Tally ERP 9**
DMCK/ SFCOM/AD 24/2022
- 4. Tally GST**
DMCK/ SFCOM/AD 25/2022

Course Coordinator: Mr.Lenin Joy

Academic year	: 2022-2023
Title	: Introduction to GST DMCK/SFCOM/AD22/2022
Instructional Hours	: 30 Hours
Duration	: 2 Months
Mode of Instruction	: Offline Class
Intake Capacity	: 40-50 Students
Eligibility	: Plus Two
Beneficiaries	: II year B.Com Co-operation students

Date(s) on which program was conducted	:27/03/2023, 28/03/2023, 29/03/2023, 30/03/2021, 31/03/2023
Collaborating agency inside/outside the institute	: Nil
Organizing Dept./Club &Name of the Coordinator	:Commerce S.F/ Lenin Joy
Number of students participated in the programme	:48
The number of students completed the programme	:48

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1. A brief report

Introduction to GST is an Add on Course offered by Department of Commerce (SF). Duration of the course is 30 hours. The course is designed in such a way that after the completion of the course, the participants will get a general understanding of the GST law in India and provide an insight into practical aspects of GST and equip them to become tax practitioners.

48 students registered for the course and successfully completed the course. The course was conducted during the month of March 2023 at Commerce self financing block. Certificates from Deva Matha College, Kuravilangad will be issued to the eligible students based on their scores in qualifying examination Conducted by Department of Commerce (SF) Deva Matha College, Kuravilangad.

2. Objectives

1. To give the students a general understanding of the GST law in India.
2. To get an overview of the GST system in the country.
3. Provide an insight into practical aspects of GST.

3. Syllabus

Module 1 Introduction to GST

Meaning and Definition- Indirect Tax system before GST- Structure of GST- Taxes subsumed under GST - Registration in GST- Tax rate structure in GST- Calculation of Taxes in GST

(5Hours)

Module 2 Supply of Goods and Services

Scope of supply- Mixed supply and Composite supply- Determining the supply of Goods or Services- Place of supply- Time of supply- Value of supply

(15Hours)

Module 3 Input Credit Mechanism

Input Credit mechanism- Entitlement of Input tax Credit- Determining the eligible input tax credit- Input tax credit set off

(5Hours)

Module 4 GST Returns, Payment of Tax and GST Accounting

GST Returns for Regular Dealer- for Composite Tax payer- Electronic Tax Liability Register- Electronic Credit Ledger- Electronic Cash Ledger- Timeline for payment of tax- Modes of payment – GST Accounting process.

(10 Hours)

References

1. Dr. H. C. Mehrotra, Prof. V. P Agarwal: Goods and Services Tax and Customs Duty, Sahitya Bhawan Publications (Agra : 2022).
2. Dr. Krishnakumar U R, Nisha Joseph: Goods and Services Tax, Prakash Publications (Changanassery : 2022)

4. Assessment Procedures: Attendance and Examination

Grading:	A+	: >=80%
	A	: >=60% to <80%
	B	: >=50% to <60%
	C	: >=40% to <50%
	D	: >=30% to <40%

4. Outcome

- Explain the concepts and evaluation of GST
- Explain Basic structure of GST system and its operations

6. List of Resource Persons

1. Mr. Lenin Joy
Assistant Professor
Commerce (SF)
Deva Matha College
Kuravilangad, Kottayam
2. Mrs. Nirosha Joseph
Assistant Professor
Commerce (SF)
Deva Matha College
Kuravilangad, Kottayam

7. Students List

AD. No.	Name	Class
2854	ABHIRAMI K A	IInd B.Com Co-operation
2570	ABHIRAMI M S	IInd B.Com Co-operation
2587	AJIN C BIJU	IInd B.Com Co-operation
2569	AKASH S S	IInd B.Com Co-operation
2568	AKHIL K S	IInd B.Com Co-operation
2582	ALAN P JOHNSON	IInd B.Com Co-operation
2571	ALBIN BAIJU	IInd B.Com Co-operation
2554	ALEN SAJI	IInd B.Com Co-operation
2580	ALEN SIBY	IInd B.Com Co-operation
2307	ALFIN GEORGE	IInd B.Com Co-operation
2560	AMAL JAMES	IInd B.Com Co-operation
2552	ANAHA S	IInd B.Com Co-operation
2588	ANANDHU K AJI	IInd B.Com Co-operation

2555	ANANTHA KRISHNAN K P	IInd B.Com Co-operation
2493	ANANTHU SALIM	IInd B.Com Co-operation
2502	ANASWARA B RAJ	IInd B.Com Co-operation
2559	ANITHA ANTONY	IInd B.Com Co-operation
2551	ANJITHA MOHANAN	IInd B.Com Co-operation
2596	ARCHANA B	IInd B.Com Co-operation
2589	ARDRADEVI K S	IInd B.Com Co-operation
2603	ARJUNKRISHNA S	IInd B.Com Co-operation
2567	ARUN GEORGE N G	IInd B.Com Co-operation
2856	ASWATHY SANTHOSH	IInd B.Com Co-operation
2563	AYUSH TOMY	IInd B.Com Co-operation
2500	BINITTA BOBAN	IInd B.Com Co-operation
2499	CHANDANA AJITH	IInd B.Com Co-operation
2678	ELIZABETH GEORGE	IInd B.Com Co-operation
2558	EMIL A B	IInd B.Com Co-operation
2526	GOUTHAM KRISHNA S	IInd B.Com Co-operation
2627	HARIKRISHNAN BABU	IInd B.Com Co-operation
2561	HARIKRISHNAN S	IInd B.Com Co-operation
2497	JITHIN BIJU	IInd B.Com Co-operation
2634	KIRAN K. BABU	IInd B.Com Co-operation
2556	MANAVE T SABU	IInd B.Com Co-operation
2520	NAYANA RAJESH	IInd B.Com Co-operation
2495	NIKHIL THOMAS	IInd B.Com Co-operation
2858	NITHIN KRISHNA	IInd B.Com Co-operation
2521	NIVETH KRISHNA	IInd B.Com Co-operation
2523	RITHU S BABU	IInd B.Com Co-operation
2562	SEBIN RAJU	IInd B.Com Co-operation
2553	SHEEN MARIA MANUEL	IInd B.Com Co-operation
2572	SIBIN ROBY	IInd B.Com Co-operation
2642	SIBIN SAGAR	IInd B.Com Co-operation
2606	SIVADATH S	IInd B.Com Co-operation
2501	SREEKUTTY. V S	IInd B.Com Co-operation
2597	TONY MATHEW	IInd B.Com Co-operation
2527	VARGHESE FRANCIS	IInd B.Com Co-operation
2566	VIGHNESH M A	IInd B.Com Co-operation

8. Attendance sheet of students with signature

DEPARTMENT OF COMMERCE S.F
ATTENDANCE SHEET
ADD ON COURSE - INTRODUCTION TO GST

B.Com Co-operation 2021-2024 Batch

Sl. No.	AD. No.	Name	28/03/2023	29/03/2023	30/03/2023	31/03/2023	31/03/2023
1	2854	ABHIRAMI K A	AB	AB	AB	AB	AB
2	2570	ABHIRAMI M S	AB	AB	AB	AB	AB
3	2587	AJIN C BIJU	AB	AB	AB	AB	AB
4	2569	AKASH S S	AB	AB	AB	AB	AB
5	2568	AKHIL K S	AB	AB	AB	AB	AB
6	2582	ALAN P JOHNSON	AB	AB	AB	AB	AB
7	2571	ALBIN BAIJU	AB	AB	AB	AB	AB
8	2554	ALEN SAIJ	AB	AB	AB	AB	AB
9	2580	ALEN SIBY	AB	AB	AB	AB	AB
10	2307	ALFIN GEORGE	AB	AB	AB	AB	AB
11	2560	AMAL JAMES	AB	AB	AB	AB	AB
12	2552	ANAHAS	AB	AB	AB	AB	AB
13	2588	ANANDHU K AJI	AB	AB	AB	AB	AB
14	2555	ANANTHAKRISHNAN K. P	AB	AB	AB	AB	AB
15	2493	ANANTHU SALIM	AB	AB	AB	AB	AB
16	2502	ANASWARA B RAJ	AB	AB	AB	AB	AB
17	2559	ANITHA ANTONY	AB	AB	AB	AB	AB
18	2551	ANJITHA MOHANAN	AB	AB	AB	AB	AB
19	2596	ARCHANA B	AB	AB	AB	AB	AB
20	2589	ARDRADEVI K S	AB	AB	AB	AB	AB
21	2603	ARJUNKRISHNA S	AB	AB	AB	AB	AB
22	2567	ARUN GEORGE N G	AB	AB	AB	AB	AB
23	2856	ASWATHY SANTHOSH	AB	AB	AB	AB	AB
24	2563	AYUSH TOMY	AB	AB	AB	AB	AB
25	2500	BINITTA BOBAN	AB	AB	AB	AB	AB
26	2499	CHANDANA AJITH	AB	AB	AB	AB	AB

27	2678	ELIZABETH GEORGE	<i>Elizabeth</i>	<i>Elizabeth</i>	<i>Elizabeth</i>	<i>Elizabeth</i>	<i>Elizabeth</i>
28	2558	EMIL A B	<i>Emil</i>	<i>Emil</i>	<i>Emil</i>	<i>Emil</i>	<i>Emil</i>
29	2526	GOUTHAM KRISHNA S	<i>Goutham</i>	<i>Goutham</i>	<i>Goutham</i>	<i>Goutham</i>	<i>Goutham</i>
30	2627	HARIKRISHNAN BABU	<i>Hari</i>	<i>Hari</i>	<i>Hari</i>	<i>Hari</i>	<i>Hari</i>
31	2561	HARIKRISHNAN S	<i>Hari</i>	<i>Hari</i>	<i>Hari</i>	<i>Hari</i>	<i>Hari</i>
32	2497	JITHIN BIJU	<i>Jithin</i>	<i>Jithin</i>	<i>Jithin</i>	<i>Jithin</i>	<i>Jithin</i>
33	2634	KIRAN K. BABU	<i>Kiran</i>	<i>Kiran</i>	<i>Kiran</i>	<i>Kiran</i>	<i>Kiran</i>
34	2556	MANAVE T SABU	<i>Manave</i>	<i>Manave</i>	<i>Manave</i>	<i>Manave</i>	<i>Manave</i>
35	2520	NAYANA RAJESH	<i>Nayana</i>	<i>Nayana</i>	<i>Nayana</i>	<i>Nayana</i>	<i>Nayana</i>
36	2495	NIKHIL THOMAS	<i>Nikhil</i>	<i>Nikhil</i>	<i>Nikhil</i>	<i>Nikhil</i>	<i>Nikhil</i>
37	2558	NITHINKRISHNA	<i>Nithin</i>	<i>Nithin</i>	<i>Nithin</i>	<i>Nithin</i>	<i>Nithin</i>
38	2521	NIYETH KRISHNA	<i>Niyeth</i>	<i>Niyeth</i>	<i>Niyeth</i>	<i>Niyeth</i>	<i>Niyeth</i>
39	2523	RITHU S BABU	<i>Rithu</i>	<i>Rithu</i>	<i>Rithu</i>	<i>Rithu</i>	<i>Rithu</i>
40	2562	SEBIN RAJU	<i>Sebin</i>	<i>Sebin</i>	<i>Sebin</i>	<i>Sebin</i>	<i>Sebin</i>
41	2553	SHEEN MARIA MANUEL	<i>Sheen</i>	<i>Sheen</i>	<i>Sheen</i>	<i>Sheen</i>	<i>Sheen</i>
42	2572	SIBIN ROBY	<i>Sibin</i>	<i>Sibin</i>	<i>Sibin</i>	<i>Sibin</i>	<i>Sibin</i>
43	2642	SIBIN SAGAR	<i>Sibin</i>	<i>Sibin</i>	<i>Sibin</i>	<i>Sibin</i>	<i>Sibin</i>
44	2606	SIVADATH S	<i>Sivadath</i>	<i>Sivadath</i>	<i>Sivadath</i>	<i>Sivadath</i>	<i>Sivadath</i>
45	2501	SREEKUTTY. VS	<i>Sreekutt</i>	<i>Sreekutt</i>	<i>Sreekutt</i>	<i>Sreekutt</i>	<i>Sreekutt</i>
46	2597	TONY MATHEW	<i>Tonny</i>	<i>Tonny</i>	<i>Tonny</i>	<i>Tonny</i>	<i>Tonny</i>
47	2527	VARGHESE FRANCIS	<i>Varghese</i>	<i>Varghese</i>	<i>Varghese</i>	<i>Varghese</i>	<i>Varghese</i>
48	2566	VIGHNESH M A	<i>Vignesh</i>	<i>Vignesh</i>	<i>Vignesh</i>	<i>Vignesh</i>	<i>Vignesh</i>

Signature: *[Handwritten Signature]*
 Head of the department
 Date: 21.12.2023



9. Geotagged Photos





10. Mark List

Sl. No.	AD. No.	Name	Marks	Grade
1		ABHIRAMI K A	74	A
2	2570	ABHIRAMI M S	69	A
3	2587	AJIN C BIJU	60	A
4	2569	AKASH S S	88	A+
5	2568	AKHIL K S	60	A
6	2582	ALAN P JOHNSON	60	A
7	2571	ALBIN BAIJU	67	A
8	2554	ALEN SAJI	68	A
9	2580	ALEN SIBY	62	A
10	2307	ALFIN GEORGE	74	A
11	2560	AMAL JAMES	69	A
12	2552	ANAHA S	75	A
13	2588	ANANDHU K AJI	70	A
14	2555	ANANTHA KRISHNAN K P	63	A
15	2493	ANANTHU SALIM	70	A
16	2502	ANASWARA B RAJ	92	A+
17	2559	ANITHA ANTONY	78	A
18	2551	ANJITHA MOHANAN	63	A
19	2596	ARCHANA B	89	A+
20	2589	ARDRADEVI K S	70	A
21	2603	ARJUNKRISHNA S	91	A+

22	2567	ARUN GEORGE N G	76	A
23		ASWATHY SANTHOSH	75	A
24	2563	AYUSH TOMY	86	A+
25	2500	BINITTA BOBAN	98	A+
26	2499	CHANDANA AJITH	92	A+
27	2678	ELIZABETH GEORGE	69	A+
28	2558	EMIL A B	95	A+
29	2526	GOUTHAM KRISHNA S	67	A
30	2627	HARIKRISHNAN BABU	62	A
31	2561	HARIKRISHNAN S	76	A
32	2497	JITHIN BIJU	69	A
33	2634	KIRAN K. BABU	60	A
34	2556	MANAVE T SABU	93	A+
35	2520	NAYANA RAJESH	81	A+
36	2495	NIKHIL THOMAS	61	A
37		NITHIN KRISHNA	64	A
38	2521	NIVETH KRISHNA	89	A+
39	2523	RITHU S BABU	67	A
40	2562	SEBIN RAJU	62	A
41	2553	SHEEN MARIA MANUEL	97	A+
42	2572	SIBIN ROBY	63	A
43	2642	SIBIN SAGAR	92	A+
44	2606	SIVADATH S	98	A+
45	2501	SREEKUTTY. V S	70	A
46	2597	TONY MATHEW	62	A
47	2527	VARGHESE FRANCIS	82	A+
48	2566	VIGHNESH M A	80	A+

11. Feed Back

S.NO	Name	Class	Class No.	E-Mail	How would you rate this Add-on Programme as a whole ?	Rate the Course Design of this Add-on programme.	How do you rate the coordination of the course by the Department of Commerce (SF)?	How would you rate your overall experience with Add-on Classes.
1	Manave T Sabu	2nd Year B. Com Co-Operation	1125	manave8@gmail.com	Excellent	Good	Excellent	Exceeded expectations
2	Varghese Francis	2nd Year B. Com Co-Operation	1133	varghesefrancis239@gmail.com	Excellent	Excellent	Good	Exceeded expectations
3	Anitha Antony	2nd Year B. Com Co-Operation	1137	anithaantony903@gmail.com	Good	Good	Good	Met expectations
4	Chandana Ajith	2nd Year B. Com Co-Operation	1142	chandanaajith2003@gmail.com	Excellent	Excellent	Excellent	Exceeded expectations
5	Jithin Biju	2nd Year B. Com Co-Operation	1102	jithu4real@gmail.com	Excellent	Good	Excellent	Exceeded expectations

6	Archana B	2nd Year B. Com Co-Operation	1139	archanabiju8590@gmail.com	Excellent	Excellent	Excellent	Exceeded expectations
7	Akash S S	2nd Year B. Com Co-Operation	1107	appuvaikom12@gmail.com	Good	Good	Good	Met expectations
8	Vighnesh M A	2nd Year B. Com Co-Operation	1134	vighneshma7@gmail.com	Good	Good	Good	Met expectations
9	Ayush Tomy	2nd Year B. Com Co-Operation	1118	ayushtomy3@gmail.com	Excellent	Excellent	Excellent	Exceeded expectations
10	Nayana Rajesh	2nd Year B. Com Co-Operation	1145	nayanarajesh48@gmail.com	Good	Good	Excellent	Met expectations
11	Alan P Johnson	2nd Year B. Com Co-Operation	1109	alanpjohnson964@gmail.com	Excellent	Excellent	Excellent	Met expectations
12	Alfin George	2nd Year B. Com Co-Operation	1148	alfingeorge411@gmail.com	Excellent	Excellent	Excellent	Exceeded expectations
13	Anaswara. B. Raj	2nd Year B. Com Co-	1104	brajanaswara@gmail.com	Good	Good	Average	Met expectations

		Operat ion						
14	Gouripri ya Anil	2nd Year B.Com Financ & Taxati on	95 0	gouripriyaanil7 @gmail.com	Good	Good	Excellen t	Met expectat ions
15	Emil A.B	2nd Year B. Com Co- Operat ion	11 44	emilab2003@g mail.com	Good	Good	Average	Met expectat ions
16	Arjunkris hna S	2nd Year B. Com Co- Operat ion	11 16	ajukrishna906@ gmail.com	Good	Good	Excellen t	Met expectat ions
17	Binitta Boban	2nd Year B. Com Co- Operat ion	11 41	binittaboban55 5@gmail.com	Good	Good	Good	Met expectat ions
18	Sreekutt y v s	2nd Year B. Com Co- Operat ion	11 05	90sreekuttyvs@ gmail.com	Excellent	Good	Excellen t	Met expectat ions
19	Abhirami M.S	2nd Year B. Com Co- Operat ion	11 35	msabhirami983 @gmail.com	Good	Good	Good	Met expectat ions

20	JEFIN VINU THOPPIL	2nd Year B.Com Finance & Taxation	905	jefinvinuthoppil22@gmail.com	Excellent	Excellent	Excellent	Exceeded expectations
21	Ajinc biju	2nd Year B. Com Co-Operation	1106	ajincr8@gmail.com	Good	Good	Excellent	Exceeded expectations
22	Anahas	2nd Year B. Com Co-Operation	1136	anahas2003@gmail.com	Good	Good	Excellent	Exceeded expectations
23	Elizabeth George	2nd Year B. Com Co-Operation	1143	elizabethgeorge18@gmail.com	Average	Average	Average	Met expectations
24	Sibin Sagar	2nd Year B. Com Co-Operation	1130	sibins9207@gmail.com	Excellent	Good	Good	Exceeded expectations
25	Harikrishnan. S	2nd Year B. Com Co-Operation	1122	hariharikrishnan739@gmail.com	Good	Good	Excellent	Exceeded expectations
26	Arun George N. G	2nd Year B. Com Co-Operation	1117	arungeorge1409@gmail.com	Excellent	Excellent	Excellent	Exceeded expectations

27	Albin baiju	2nd Year B. Com Co-Operation	11 10	albinbaiju7112003@gmail.com	Excellent	Good	Good	Met expectations
28	Rithu S Babu	2nd Year B. Com Co-Operation	11 46	rsbmangalathethu@gmail.com	Excellent	Good	Good	Exceeded expectations
29	Anandhu k Aji	2nd Year B. Com Co-Operation	11 14	anandhukaji2003@gmail.com	Good	Excellent	Excellent	Met expectations
30	Ardradevi K.S	2nd Year B. Com Co-Operation	11 40	ksardradevi17@gmail.com	Good	Good	Good	Met expectations
31	Anjitha mohanan	2nd Year B. Com Co-Operation	11 38	anjuanjitha0912@gmail.com	Good	Good	Good	Exceeded expectations
32	Abhiramika	2nd Year B. Com Co-Operation	11 49	abhiramika002@gmail.com	Good	Good	Excellent	Exceeded expectations

12. Model Certificate issued to the students.



DEVA MATHA COLLEGE KURAVILANGAD

Re-Accredited with 'A' Grade (CGPA 3.23) by NAAC in 2017
Affiliated to Mahatma Gandhi University, Kottayam
Website: www.devamatha.ac.in, E-Mail: principaldmck@gmail.com



Certificate

This is to certify that **Binitta Boban** has successfully completed the Add-on Programme titled **Introduction to GST** (DMCK/SFCOM/AD 22/2022) conducted by the Department of Commerce (SF), Deva Matha College Kuravilangad during the academic year 2022-23 with 'A+' grade.

Certificate No: 785



Kuravilangad
31-03-2023


Mr. Lenin Joy
Programme Co-ordinator


Dr. Brincy Mathew
General Co-ordinator


Dr. Sunil C. Mathew
Principal



DEVA MATHA COLLEGE KURAVILANGAD

Re-Accredited with 'A' Grade (CGPA 3.23) by NAAC in 2017

Affiliated to Mahatma Gandhi University, Kottayam

Website: www.devamatha.ac.in, E-Mail: principaldmck@gmail.com



Certificate

This is to certify that **Arjunkrishna S** has successfully completed the Add-on Programme titled **Introduction to GST (DMCK/SFCOM/AD 22/2022)** conducted by the Department of Commerce (SF), Deva Matha College Kuravilangad during the academic year 2022-23 with 'A+' grade.


Certificate No: 781



Kuravilangad
31-03-2023


Mr. Lenin Joy
Programme Co-ordinator


Dr. Brincy Mathew
General Co-ordinator


Dr. Sunil C. Mathew
Principal



Name of the coordinator: **Lenin Joy**

Department: **Commerce S.F**




Principal
Deva Matha College
Kuravilangad - 686 633