

DEVA MATHA COLLEGE KURAVILANGAD

Affiliated to Mahatma Gandhi University, Kottayam



SYLLABUS

OF

ADD-ON COURSE

IN

Introduction to GST

Academic Year: 2022-23



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

Title: Introduction to GST

Instructional Hours: 35 Hours

Duration: 2 Months

Mode of Instruction: Offline Class

Intake Capacity: 40-50 Students

Eligibility: Plus Two

DEVA MATHA COLLEGE KURAVILANGAD

ADD-ON COURSE FOR THE A.Y. 2022-23

Course Objectives

1. To provide basic knowledge in GST among B.com Co-operation students
2. To give the students a general understanding of the GST law in India.
3. To get an overview of the GST system in the country.

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)

Assessment Procedure: Attendance and Examination

Grading:	A+	: $\geq 80\%$
	A	: $\geq 70\%$ to $< 80\%$
	B	: $\geq 60\%$ to $< 70\%$
	C	: $\geq 50\%$ to $< 60\%$
	D	: $\geq 40\%$ to $< 50\%$



Anitha

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