CCGST1: GOODS AND SERVICE TAX LAW AND PRACTICE

MAX. MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 40%
Credits: 6

Objective:
Develop a detailed understanding in the students mind regarding law and practice of Goods and Service Tax and the application of its provisions in a business set-up.

SECTION A

Unit I GST IN INDIA–A Synopsis, Background, Concept of GST, Definitions and related terminologies.

Unit II Supply under GST and related provisions.

UnitIII Charge of GST and relevant Definitions.

Unit IV EXEMPTIONS FROM GST:Goods exempt from tax,

Unit V Services exempt from tax.

SECTION B

Unit VI TIME AND VALUE OF SUPPLY :Its related definitions and provisions.

Unit VII INPUT TAX CREDIT**:** Definitions, Introductions to ITC and related provisions.

Unit VIII REGISTRATION: Persons liable for registration, Relevant procedures for the registrations and workings at GST portal in this regards.

Unit IX TAX INVOICE, CREDIT AND DEBIT NOTES: Knowledge about the Tax invoice, Credit notes, Debit notes, Revised Tax Invoice, Receipt Vouchers and other specified documents in the act.

Unit X RETURNS: Knowledge in respect of filing of GST returns at Portal.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST.* Wolters Kluwer
2.Sekhon, Shailinder., GST….Unlocking the complexities of Indirect taxes. Published by Sumirat
publication and Bookman, New delhi.
3. Bansal, K. M., *GST & Customs Law*, Taxman Publication.
4Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs*. Sahitya BhawanPublications.
5. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax*. HPH
6. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications