CCGST2 GST TAX ACCOUNTING, DOCUMENTATION AND E-FILING AT GST PORTAL

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

Objective:
Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Goods and Service Tax using computer hardware and software packages in a business set-up.

SECTION A

Unit I Accounting Concepts. Maintenance of accounting records, Double Entry System,

Unit II Accounting Process leading to Preparation of Journal, Subsidiary Books , Ledger,

Unit III Trial Balance and final accounts.

Unit IV Knowledge regarding content of Tax invoice. Retail invoice, Credit notes, Debitnotes, Receipt vouchers etc.

Unit V Knowledge of financial statements like Balance Sheet, Trading and Profit and Loss Account. Documentation related to filing of GST returns.

SECTION B

Unit VI Knowledge of Form GST REG-06, GSTR1, GSTR2A, GSTR2B, GSTR3B, Form GST CMP – 08, Form GST PMT –06 Payment Challan, DRC03,

Unit VII Relevant offline tools on GST portal.

Unit VIII Working knowledge of GST portal like new registration and amendments of core and non-core fields,

Unit IX Ledgers balances at portal, Return Dashboard, e-way bill system, Payments, User Services and Annual Return Form No 9.

Unit X Verification of input tax credit system from portal vis a vis books of accounts and its adjustments.

Suggested Readings:

1. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law.* Scholar Tech Press.
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill:* Ane's Student Education
3. Gupta, ineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt. Ltd.
4. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns.* Taxman Publication.
5. Gupta, S.S. *GST- How to Meet your Obligations.* Taxman Publications
6. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. and Lakshmi, V. D. M. V. *Theory and Practice of Goods and Services Tax,* Telugu Academy, Hyderabad.
7. Singhania, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns.* Taxman Publication.
8. Singhania V. K. *GST & Customs Lax,* Taxman Publication
9. Sisodia Pushpendra, *GST Law.* Bharat Law House.
10. GST Laws - *The Central Goods and Services Tax, 2017; The Constitution (One hundred and First Amendment) Act, 2016; The Goods and Services Tax (Compensation to States) Act, 2017; The Integrated Goods and Services Tax, 2017; The Union Territory Goods and Services Tax, 2017*