



TEACHING PLAN: GOOD & SERVICES TAX

SCHOOL: Alabbar School of Management		ACADEMIC SESSION: 2021 – 2024		FOR STUDENTS' BATCH: 2021-2024 B.com SEM-VI	
1	Course code	Com – 604			
2	Course Title	Goods & Service Tax			
3	Credits	6			
4	Learning Hours	Contact Hours (Class room and Tutorial)			60
		Assessment			20
		Guided Study			20
		Total hours			100
5	Course Objective	<p>(1) To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST).</p> <p>(2) To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.</p> <p>(3) To help the students to understand the compliance related to documentation under the new indirect tax regime.</p> <p>(4) To help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.</p> <p>(5) To help students understand the persons liable for registration and the persons not required to obtain registration under the GST law.</p>			
6	Course Outcomes	<p>(1) Students should be able to understand various terms related to Goods and Service tax(GST).</p> <p>2. Students should be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply. Students will be able to determine the time, place and value of supply.</p> <p>3. Students will be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.4. Learn the fiscal factors involved and responsible for the benefit of the business as well as the economy of the country.</p> <p>4. Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit</p> <p>5. Students will be able to determine whether a person is required to obtain registration under GST law.</p>			
7					
7.01	Paper Code	Unit	Introduction	Reference Number	Teaching Methods
7.02	Com – 604 Unit-1	(a)	Historical background of Indirect Tax in India, Introduction of GST Act in India. https://onlinecourses.swayam2.ac.in/nou21_cm08/prview	TB1 1-4	White Board & PPT
		(b)	Commodities not falling under GST in India and Provision of tax on the same, Computation of tax on such commodities. https://onlinecourses.swayam2.ac.in/nou21_cm08/pr	TB2 16-20	White Board & PPT

7.03	Com – 604 Unit - II		eview		
		(a)	Recognize the applicability of SGST, CGST and IGST, Define the concept of supply, Differentiate between taxable and non-taxable supply, Define the taxable event with respect to supply of goods, https://onlinecourses.swayam2.ac.in/nou21_cm08/preview	TB2 35-56	White Board & PPT
		(b)	Identify the place of supply so as to decide the applicability of the tax, Define what is meant by the location of supplier of goods. https://onlinecourses.swayam2.ac.in/nou21_cm08/preview	TB2 85- 1072	White Board & PPT
		(a)	List down the registration process for single or separate business, Goods and Services Tax (GST) Accounts Assistant, Note down the details to be furnished during the registration, Differentiate between taxable person verses registered person, https://onlinecourses.swayam2.ac.in/nou21_cm08/preview	TB3 41-48	White Board & PPT
7.04	Com – 604 Unit-III	(b)	Understand the benefits of registration, Register an Assessee under GST Independently., Identify instances for eligibility of input credit, Identify set-offs under GST wherever applicable. https://onlinecourses.swayam2.ac.in/nou21_cm08/preview	TB1 227-234	White Board & PPT
		(c)	Identify in detail carry over credit, capital goods credit, embedded credits etc, Differentiate between consideration and valuation. https://onlinecourses.swayam2.ac.in/nou21_cm08/preview	TB1 101- 120	White Board & PPT
		(a)	Maintain the different types of ledgers, Prepare different types of periodic returns to be filed, File Returns Online, List the different types of payment, due dates, modes of payment with rules and collection of tax, penalties etc., https://onlinecourses.swayam2.ac.in/nou21_cm08/preview	TB1 242-246	White Board & PPT
7.05	Com – 604 Unit-IV				

		(b)	Differentiate on TDS versus, Calculate the amount of tax payable, Make the payment online. Basic concepts of customs law, Territorial waters, high seas https://onlinecourses.swayam2.ac.in/nou21_cm08/prview	TB1 247-255	White Board & PPT
		(c)	Types of custom duties ,Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation of Custom Duty. https://onlinecourses.swayam2.ac.in/nou21_cm08/prview	TB4 189-258	White Board & PPT
7.06	Com – 604 Unit-V	(a)	Import and Export Procedures, Baggage, Exemptions https://onlinecourses.swayam2.ac.in/nou21_cm08/prview	TB1 183-191	White Board & PPT
		(b)	Provision related to Prohibited goods, Notified goods, Special goods, illegal importation/exportation of goods . https://onlinecourses.swayam2.ac.in/nou21_cm08/prview	TB1 314-339	White Board & PPT
		(c)	Search, Seizer, and Arrest; Offences; Penalties; Confiscation and Prosecution https://onlinecourses.swayam2.ac.in/nou21_cm08/prview	TB1 249-250	White Board & PPT
8	Course Evaluation				
8.1	CA: 40%				
8.1.1	Attendance	5%			
8.1.2	Assignment	20%			
(a)	Theory	15%			
(b)	Presentation	5%			
8.1.3	Class test	15%			
8.1.4	Any other	--			
8.2	MTE	20%			
8.3	End-term examination: 40%				
9	Text Books & References				
9.1	Text book	TB1: Jain. Bimal, Bansal. Isha, Goods and Service Tax, Introduction and Way Forward, Bloomsbury India Pvt Ltd, 1e, 2015. TB2:GST Law Manual 4th Edition (November 18, 2017) Paperback – 2017 by R. K. Jain TB3: Haldia.Arpit, GST Made Easy, Taxman’s, 10 e, 2021. TB4: Majumder. Dutt. Summit, GST In India, 2 e, 2015			
9.2	References	RB1: GST Law Manual 4th Edition (November 18, 2017) Paperback – 2017 by R. K. Jain RB2: GST Tariff (Set of 2 Volumes) with GST Rate Reckoner Paperback – 2017 by Taxmann (Author) RB3:GST Acts with Rules & Forms(Incorporating Notifications Issued till 17-11-2017) (Bare Act) Paperback – 2017 by Taxmann (Author)			

		RB4: V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition RB5: S. S. Gupta. Service Tax -How to me
9.3	Video References	https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ https://taxguru.in/goods-and-service-tax/gst-documentary-services-including-picture-testimony-documentary-videos-govt-departments.html https://www.youtube.com/watch?v=4QCqFQBfejs https://www.youtube.com/watch?v=-oLWs6Z9W30 https://www.youtube.com/watch?v=76UUB7Vv8s8 https://www.youtube.com/watch?v=4l7e1xCdUsk https://www.youtube.com/watch?v=W-ilhwMlcXM https://www.youtube.com/watch?v=mwE9lz_Kufw https://www.youtube.com/watch?v=EOS9UQJ0Nck

Mapping of Outcomes v. Topics

Outcome no. →	1	2	3	4	5
Syllabus topic↓					
Paper Code. Unit I (a)				✓	
Paper Code. Unit I (b)				✓	
Paper Code. Unit I (c)				✓	
Paper Code. Unit II (a)					✓
Paper Code. Unit II (b)					✓
Paper Code. Unit II (c)					✓
Paper Code. Unit III (a)					✓
Paper Code. Unit III (b)					✓
Paper Code. Unit III (c)					✓
Paper Code. Unit IV (a)					✓
Paper Code. Unit IV (b)					✓
Paper Code. Unit IV (c)					✓
Paper Code. Unit V (a)					✓
Paper Code. Unit V (b)					✓
Paper Code. Unit V (c)					✓

Question Bank

Unit – 1

1. Explain in detail about the Indirect Tax?
2. Write down about the various commodities not falling under the GST in India.
3. Write down in detail about the applicability of SGST and CGST in detail.
4. Write down in detail about the taxable and non taxable supply in detail.
6. What is the justification of GST.
7. What is GST? How does it work?
8. How can the burden of tax, in general, fall under GST?

Unit – II

1. Define what you mean by the location of supplier of goods.
2. Explain in detail about the registration process of GST in detail.
3. Write down in detail about the differentiate between the taxable person versus registered person.
4. How will GST benefit industry, trade and agriculture.
5. How will GST benefit the exporters.
6. How will GST benefit the small entrepreneurs and small traders.
7. How will GST benefit the common consumers.
8. What are the salient features of the proposed GST model. Why is Dual GST required.

Unit – III

1. Write down the benefits of registration
2. Write down in detail about the various commodities fall under the GST in India.
3. Explain in detail about the various types of ledger fall under the GST.
4. Explain In detail about the penalties and collection of tax under the GST.
5. How would a particular transaction of goods and service be taxed simultaneously under central GST (CGST) and State GST (SGST).
6. Which central and state taxes are proposed to be subsumed under GST.
7. What is the rate structure proposed under GST.
8. What is the concept of providing threshold ex – emption for GST
9. What is the scope of composition and compounding scheme under GST.
10. How will imports be taxed under GST.
11. Will come utilization of credits between goods and service be allowed under GST regime.
12. How will be inter – state transaction of Goods and Services be taxed under GST in terms of IGST method.
13. Why does introduction of GST require a constitutional amendment.
14. How are the legislative steps being taken for CGST and SGST.
15. How will the rules for administration of CGST and SGST be framed
16. Explain the concept of Dual GST.

17. List the central and state levies which have been subsumed in GST in India.
18. Bring out the salient features of cross utilization of input tax credit (ITC) under the GST law?.

Unit - IV

1. Explain in detail about the TDS in detail
2. Write down in detail how we make online payment in GST.
3. Write down in detail about the custom duties and dumping duty in detail
4. Write a short note on GST council.
5. Which website is used for filing the GST returns.
6. What is the meaning of cascading effects.
7. Write down the name of states which are under special category states under GST.
8. Explain in brief about the service.
9. Explain about the first committee to design GST model
10. Write down the name of country which first adopted the GST.

Unit – V

1. Explain detail about the penalties imposed under GST.
2. Write down in detail about the various prohibited goods under the GST
3. Which model of GST is adopted by India.
4. Which taxes are not subsumed in GST.
5. What is the taxable event under GST.
6. What is the tax treatment of composite supply and mixed supply under GST.
7. Supply of all goods and services is taxable under GST. Discuss the validity of the statement.
8. Whether transfer of title and or possession is necessary for a transaction to constitute supply of goods.
9. Examine whether the following activities would amount to supply under section 7 of the CGST Act
10. Whether goods supplied on hire purchase basis will be treated as supply of goods or supply of service? Give reasons.
11. State the necessary elements for a supply to be chargeable to GST.
12. Give the proper definition of money as per section 2 (72) of CGST act includes.
13. Give a proper definition of work contract as per section 2 (119) of CGST act.
14. What does composite supply mean under GST.
15. Explain the concept of mixed supply under GST.
16. Any gift made by an employer to an employee shall be considered as supply. What is the limit prescribed for the same.
17. What do you mean by interstate and intra state supply.
18. Are Exports and supplies to SEZ units / Developers out of the ambit of GST.
19. Mention the commodities kept outside the purview of GST

20. Mention the commodities kept outside the purview of GST
21. Differentiate between a taxable supply and non-taxable supply under GST .
22. What is the maximum rate of CGST and SGST in India.

PROJECTS (To be given to group of students)

1. A Project on “Impact of GST on various construction project ”
2. A Project report on implications of Goods and Service Tax (GST) on Automobile Industry of India
3. Prepare a project report on Good and Service Tax (GST) in any Supply chain management company.
4. Prepare a Project on GST in India and its effects on Indian economy.