

E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3rd cycle) with Grade A⁺ and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF COMMERCE –UG****B.Com****VALUE ADDED COURSE****(w.e.f. 2021 – 2022 onwards)****GST Practitioner Exam Preparatory Course**

1. This Course is taken up by third year commerce students
2. Period of study : V & VI Semester

COURSE STRUCTURE**Contact Hours: 90 hrs.****Credit: 2**

S.No.	Sem	Subject Code	Title of the Paper
1.	V & VI	21CVAC	Theory: GST Practitioner Exam Preparatory Course
2.	V & VI	21CVACP	Practical: Lab in GST Practitioner Exam Preparatory Course

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1. To familiarize the students with the GST Taxation.
2. To understand the importance of GST in requirements of highly skilled and Competent to international level.
3. To learn the students with computation of the GOOD AND SERVICES TAX.

DAY	TOPIC
1	Introductions GST, Back round, Basic definitions, Officers under this Act
2	Scope of Supply – Part 1
3	Scope of supply – Part 2
4	Tax liabilities on various type of supplies
5	Levy and Collections
6	Composition levy
7	Power to grant exemption from Tax
8	Time of supply of goods
9	Time of supply of services, change in rate of tax in respect of supply of goods and services
10	Value of supply

11	Eligibility and conditions for taking of input tax credit	Annexure – 6e
12	Apportionment of credit and blocked credit	
13	Availability of credit in special circumstances	
14	Capital goods	
15	Place of supply	
16	Input service distributor	
17	Registration – liable for registration, not liable for registration, compulsory registration, procedure for registration	
18	Registration – Deemed registration, Special provisions relating to casual taxable person and Non resident registration, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration	
19	Tax invoice, Debit note, credit note	
20	Account and Records, Period of retention of accounts	
21	Periodical returns, Final return, Annual return	
22	Claiming of input tax credit and provisional acceptance there of, Matching, reversal, and reclaim of input tax credit	
23	Notice to return defaulter, levy of late fee, Goods and services tax Practitioners	
24	Payment of Tax, Interest on delayed payment of tax, TDS, TCS, Tfr of ITC	
25	Refund of tax, Refund in certain cases, interest on delayed refunds, Consumer welfare fund, Utilization of fund	
26	Assessment, provisional Assessment, Scrutiny of returns, Assessment of non filers of returns, Assessment of un-regd persons, Summary Assessment in certain special cases	
27	Audit by Tax Authorities, Special Audit, findings of Audit, Access to business premises for audit	
28	Place of supply	

29	Inspections, Search, Seizure and Arrest, power of inspections, search, and seizure, inspection of goods in movement, power to summon persons to give evidence and produce documents, access to business premises, officers to assist proper officers
30	Demand and Recovery -Willful – misstatements, suppression of facts,tax collected but not paid to government, intimation of recovery proceedings, recovery of tax
31	Liabilities to pay in certain cases, in case of transfer, amalgamation, merger, liquidation, directors, other cases
32	Advance ruling, authority, application, procedure, appellate, applicability, powers
33	Appeals and Revision, powers, revisional authority, procedures, appeals to appellate tribunal, orders, high court, supreme court, appeal not to be filed in certain cases, non appealable decisions and orders
34	Offences and Penalties , General Penalty, power to waive penalty, Confiscation, Punishment
35	Transitional provisions -Migration of existing tax payers, Transitional arrangements for ITC
36	Export, Import, goods, services
37	Important forms, Job work under GST
38	E way bill
39	Miscellaneous Topics
40	Miscellaneous Topics
41	Important notifications, circulars, Removal of difficulties order
42	Any topics not covered, missed
43	Any topics not covered missed
44	Doubts, issues, practical difficulties, Questions and Answers
	MODEL EXAM
45	Correct answers with provisions, discussions

Text Book:

Annexure – 6e

1. Dr.H.C.Malhotra & Prof. V.P Agarwal, *Goods and Service Tax*, Sahithya Bhavan, Agra, 2021.
2. Kalyani Sendupta, *Easy Guide to GST Return*, Book Corporation, (As amended up to Central Goods and Sevice Tax Rules, 2021

E-Books :

1. https://www.nitj.ac.in/events_registration/2nd_national_conference/login
2. <https://cbic-gst.gov.in/CGST-bill-e.html>
3. <https://www.simpletaxindia.net/2021/03/download-four-e-books-on-gst-free-download-by-icai.html?m=1>

PRACTICALS

Title of the Paper: Lab in GST Practitioner Exam Preparatory Course

Subject Code : 21CVACP

List of Programs:

1. How to maintain books of Accounts under GST.
2. Create single and multiple stock items with Tally.
3. Create setting GST details in stock items (Tax on value)
4. Create TDS (Tax deducted at source) using Tally ERP9
5. Report to File GST Return using Tally ERP9.
6. Create GST sale of Composite Supply.
7. Report to GST on Reverse Charge mechanism - RCM Using Tally.
8. Create GST on Advance Received from customer in Tally ERP 9.
9. Setting MRP details in stock items with GST Using Tally ERP9.
10. How to calculate setting slab-wise GST details in stock items (Tax on item Rate).