

**SYLLABUS
&
COURSE STRUCTURE
OF
CERTIFICATE COURSE IN GST**



**DEPARTMENT OF COMMERCE
RAJIV GANDHI UNIVERSITY
RONO-HILLS: DOIMUKH
(W.E.F 2019-20)**

Head
Department of Commerce
Rajiv Gandhi University
Rono Hills, Doimukh (A.P.)

CERTIFICATE COURSE ON GOODS & SERVICES TAX (GST)

Course Structure with Effect from 2019-20

BRIEF OUTLINE

The proposed Certificate Course on GST of 3 months duration (Syllabus) has been designed keeping in view the changing scenario of the present indirect tax system in India. The content of the syllabus is prepared on the basis of the current industrial demands to promote expertise in Computerised Accounting and Indirect Taxes.

AFFILIATION

The Certificate Course on GST shall be governed by the Department of Commerce, Faculty of Commerce and Management, Rajiv Gandhi University, Rono Hills, Doimukh – 791112 (Arunachal Pradesh).

OUTLINE OF THE COURSE

The Certificate Course on GST consists of a single trimester, will commence from the start of each Semester i.e., from January and July of every academic session/ year.

For the three-months course, the department proposes 2 papers with theory and practical for each course. Each paper carries four (4) modules with four (4) credits. Students have to acquire eight (8) credits to complete the Certificate Course on GST. Each paper carries 50% weightage for theory and 50% for practical.

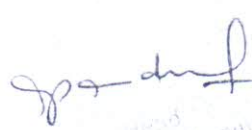
1. There will be 2 lecture hours of teaching and 2 hours of practical in computer lab per week for each paper.
2. The present course includes 2 (Two) papers.

PROGRAMME STRUCTURE

Trimester	Paper Code	Paper Title	Credits of the Course		Lecture Hrs.		Total Lecture Hrs
			Theory	Practical	Theory	Practical	
I	CCGST-1	GST	02	02	15	15	30
	CCGST-2	Accounting and Tally	02	02	15	15	30
Total			04	04	30	30	60

Eligibility

1. Minimum Qualification: Intermediate (+2 / Class 12) from any recognised board.
2. No age bar.



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SCHEME

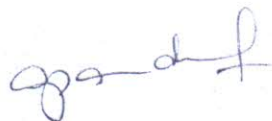
1. The classes will be conducted after 3.00 pm. in every working day.
2. The course will be under Self-Financing Mode and will be an add-on course.
3. The course will run with a minimum of 25 students.

FEE STRUCTURE

1. Course Fees: Rs. 5000/- (Rs. Five Thousand only)
2. Admission and Examination Fees: Rs. 1,000/- (Rs. One Thousand only)
3. Examination fees of Rs. 500/- (Rs. Five Hundred) only will be collected for back paper examination.

SCHEME OF EXAMINATIONS

1. English shall be the medium of instruction for the examinations.
2. Examinations shall be conducted at the end of the period as per the Academic Calendar notified by the University.
3. Duration of examination of each theory paper shall be 2 hours and each practical will be 2 hours of duration.
4. Each paper will be of 100 marks out of which 50 marks shall be allocated for theory examination and 50 marks for practical examination.
5. **Examination Questions Pattern:**
 - a. 10 questions of 1-mark, multiple choice questions (all compulsory questions)
 - b. 5 questions of 2 marks, Objective type questions (5 out of 7 alternative questions)
 - c. 4 long type questions 5 marks, (4 out of 7 alternative questions)
 - d. 1 essay type question 10 marks (1 out of 3 alternative questions)
6. **Pass Percentage & Promotion Criteria:** The minimum marks required to pass any paper in the examinations shall be 40% in each paper, inclusive of theory and practical; and 40% in aggregate. However, a candidate who has secured the minimum marks to pass in each paper but has not secured the minimum marks to pass in aggregate may reappear in any of the paper/s of his choice order to be able to secure the minimum marks prescribed to pass the term-end examination in aggregate.
7. On successful completion, the candidates will be provided with certificates from the University.
8. All the academic matters relating to the examination will be governed by the Examination Ordinance, in force, of the Rajiv Gandhi University.



Department of Cell
Rajiv Gandhi University
Patanjali, Dehra Dun

CCGST-001: GOODS AND SERVICE TAX (GST)

Full Marks: 100

Term end: 50, Practical: 50;

Credit: 04(02 Theory + 02 Practical);

Contact Hours: 30 (15 Theory + 15 Practical).

Objective: To make the students acquired sound working knowledge about various provisions about Goods and Service Tax (GST).

Outcome: Students who successfully complete the course will have a sound working knowledge about various provisions about Goods and Service Tax (GST) and its applications in the present business context.

MODULE I: GST: History and Provisions: A historical Journey of GST; Constitution and GST; Amendments; Terms used; Definition and types of goods and services; Supply and suppliers; Meaning and scope of supply; Time of Supply of goods and services; Integrated Goods and services; Registration and cancelation of registration; Non-resident taxable persons under GST; Accounts and Records; Debit Notes; Credit Notes; Composition Levy Scheme; SGST, CGST and IGST; Tax rates; Exemption goods and services; Composite supply and mixed supply; Aggregate turnover; Compensation Cess; Advances received for future supply; Electronic Way Bills; Export and Deemed export; Electronic cash ledgers; Input service distributors; Zero rating supplies; Tax invoice; Valuation in GST; Transaction Provision in GST; Margin Scheme; Imports in GST regime; Job work;

MODULE II: GST Returns and Compliances: Returns under GST; Provisional assessment of GST; Tax Payment; Annual Return in form 9 / 9A; Recovery of Tax; Appeal and Review Mechanism; Revers Charge Mechanism; Refunds of unutilised tax; Appeal and review Mechanism; Input Tax Credit (ITC) mechanism; TDS mechanism; Tax collection at source (TCS) mechanism; Online Casual tax Payers; Special Audit in GST; Green National Anti-profiteering Authority; Inspection, search and seizure; GST on Education services; GST in housing sector; Work Contracts in GST; Goods Transport Agency; GST on religious and charitable trust; Main challenges faced by small business.

MODULE III: Practical: Registration and preparation of GST returns and records.

MODULE IV: Practical: Uploading of tax returns.

REFERENCES:

1. Materials from GST website
2. Sanjiv Agarwal, Sanjeev Malhotra: A Complete Guide to Goods and Services Tax -Second Edition; Bloomsbury; ISBN: 9789387146006, 9387146006
3. Dr. H.C. Mehrotra, Prof. V.P. Agarwal: Goods and Services Tax GST (4th Edition) – 2019; Sahitya Bhawan Publications
4. S.S. Gupta: GST Budget 2019 edition (Set of 2 Volumes) – Taxman

All books must be in latest editions.

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CCGST-002: ACCOUNTING & TALLY

Full Marks: 100
Term end: 50, Practical: 50;
Credit: 04(02 Theory + 02 Practical);
Contact Hours: 30 (15 Theory + 15 Practical).

Objective: To make the students acquire a sound working knowledge about maintenance of various accounts through Tally software package.

Outcome: Students who successfully complete the course will have a sound working knowledge about various book keeping and accounting practices and usages of Tally software.

MODULE I: **Accounting:** Accounts – Types, Accounting rule and principles; Books and Accounting Records, Final Accounts; Procedures of maintaining cash book, ledger, sales and purchase books; Preparation of Final Accounts.

MODULE II: **Accounting through Tally:** Tally – provisions and facilities; Recording of transactions; Preparation of Trial Balance and Final Accounts; Preparation of GST returns etc.

MODULE III: **Practical:** Preparation of accounts and records through Tally.

MODULE IV: **Practical:** Preparation of GST returns and documents through Tally.

REFERENCES:

1. A Kumar, V.Mishra: Tally With GST; Edition: 1, 2017; T Balaji, ISBN: 9788192742618, 819274261X.
2. Parag Joshi: GST Using Tally.ERP 9; Edition: 3, 2018; Sahaj Enterprises; ISBN: 9788193484500, 8193484509.
3. Asok k Nadhani: GST Accounting with Tally. ERP 9; 2018; BPB Publications
4. Tally Education: Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4) Paperback – Mar 2018; BPB Publications; ISBN-13: 978-9387284036
5. Rajesh Chheda: Learn Tally.ERP 9 with GST and E-Way Bill Paperback – 2018; Ane Books; 3rd edition (2018); ISBN-10: 9789386761613; ISBN-13: 978-9386761613

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