



Karmaveer Shankarrao Kale Education Society's
**Sau. Sushilamai Kale Arts, Commerce and
Science College Gautamnagar**

Tal- Kopargaon, Dist- Ahmednagar

ISO- 9001-2015 Certified

Contact No-02423-262612/299012

Website: <http://www.sskacs.kskes.in/#> Email-
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Department of Commerce

Certificate Course - Introduction to GST

Indirect tax saw a stellar reform by way of GST's introduction in 2017. This meant that a streamlined indirect tax was to be levied across all sectors, the rates of which have been revised several times. This posed a need to remain constantly updated about it for its impact on business, trade, projects; and in a more general sense, its effect on the growth of sectors, industries and the economy.

To help you understand which sectors and industries are impacted by GST as well as how it consequently impacts their corresponding businesses, we at Coinmen have developed an online platform called The Brief, where we discuss India's key performing sectors and how they're influenced by the country's GST regime

Via The Brief, we aim to help businesses by giving relevant information and insight on doing business in India and by sharing the perspective of select industry experts on building a successful business presence here

Now a day there are lots of career options in Taxation to the students. Due to this Course students will get the knowledge of GST indirect tax and to help in future opportunities of doing jobs as well as business

This Certificate course covers the study of Principles and Practices in GST and trends relating to the GST. The course covers accounting approach also at the same time the focus is on the practical study of the concerned subject that's why the practical are made compulsory to the student. The aim of certificate course is to create interest and introduce students about GST in taxation field.

Objectives of the course:

1. To provide the knowledge about GST (indirect tax).
2. To create the awareness about the GST calculation.
3. To provide the Practical knowledge about the GST.

Course Outcomes:

At the end of the course students will be able:

1. Understand the various significant concepts in the field of GST.
2. Understand the significance of GST field.



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Syllabus

Certificate Course – INTRODUCTION TO GST

UNIT NO.	UNIT NAME	CONTENTS	NO. OF LECTURES ALLOTTED
1	Concept and types of Indirect Tax	Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models: Single GST & Dual GST; Types of GST: - CGST, SGST/UTGST, IGST; Levy and Collection of GST.	9
2	Registration under GST	Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate	7
3	Input Tax Credit (ITC)	Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.	7
4	Assessment and Administration of GST	Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers; Tax deduction at Source & Tax Collection at Source, Refund of Tax.	7
		Total	30

- **Evolution System**

The course will have one papers carrying 50marks including 20 marks for written two test and 20 marks for two tutorial and 10 marks for oral