

Syllabus

Program Name: A Certificate Course in GST

Proposed by: Rayat Shikshan Sanstha's, Karmaveer Bhaurao Patil College, Vashi, Navi Mumbai (An Autonomous College)

Batch size proposed: 60 students

Proposed Program Duration: 02 months

30 hrs.(to be completed in 2 Calendar months)

A. Overview of program

1. Program Objectives:

- This program will enable learner to get an overall understanding of the GST Law its implementation, compliance and enforcement
- To understand impact of GST on functioning of an organization
- To understand changes in the business process required for compliance with GST law
- To get practical knowledge of procedures required under GST

2. Learning Outcomes

After completion of this course students will be able to:

- Demonstrate conceptual and analytical knowledge of GST appropriate to the practical requirements of business
- Demonstrate a thorough theoretical understanding of the relevant laws and an ability to interpret and apply the GST provisions to practical tax problems.

- Develop an understanding of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business
- Evaluate and synthesise information and existing knowledge from a number of sources.
- Communicate ideas effectively in informal group discussions
- Gain an awareness of some of the more topical taxation issues affecting businesses
- Analyse the impact of introduction of GST Law on manufacturing and service industry.

3. Target group of learners:

- Undergraduate students

B. Curriculum and Pedagogy

1. Curriculum

Module	Contents	Hours	
		Theory	Practical
1	GST – Introduction GST – Introduction, Constitutional amendments, Acts and Rules.	4	
2	GST - Levy and Exemptions Composition Levy, Migration to GST of the persons registered under other laws,	2	
3	Introduction to the concepts of Supply and Taxable Persons Introduction to the concepts of Supply and Reverse Charge Mechanism	4	

4	Concept of Place of supply of Goods or Services or both, Time of Supply and Payment of Tax Rates of GST and types of goods	5	
5	Input Tax Credit Registration under GST Rates of GST and types of goods Valuation of Taxable supply of Goods and Services, Maintenance of Records & Books	5	
6	Filing of Returns, availing Input Tax Credit, TDS (Tax Deduction at Source for Government Buyers) compliance, and refunds	5	
7	GST's impact on manufacturing sector GST's impact on service sector	5	

C. Requirement of the Resources

- Expert to write and deliver the content on GST
- Laboratory setup with appropriate hardware and software to learn GST

D. Assessment

Evaluations are in the form of Computer Based Examination consisting of Multiple Choice Questions of 50 marks with 40% passing

E. Industry Visits:

- No visits proposed