

Revised syllabi (2019 Pattern) for B.Com. Degree course (CBCS)

Semester:- Semester - III

Subject:- Tax Procedure & Practices (Vocational)

Paper IV: Goods & Service Tax and Profession Tax

1. Preamble

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Objectives of the course

1. To develop an understanding of the concepts of Goods and Service Tax Law and acquire the ability to analyse such concepts.
2. To acquire the ability to interpret the provisions of the Goods and Service Tax Law.
3. To develop an ability of computation of Goods and Service Tax liability.
4. To learn the use of online procedures for return filling and other tax procedure and practices.
5. To develop an ability to analyse and recommend solutions to case studies on Goods and Service Tax Law.
6. To understand provisions of Maharashtra Profession Tax Act, 1975.

Syllabus for B.Com. & Practices (Vocational)  
Paper IV: Goods & Service Tax and Profession Tax  
Course code :-  
Credit 3

Depth of the program – In Depth Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Classification of Goods & Services	Classification of Goods & Services a) Leviability of Tax b) Goods versus services c) Negative List and Other Exemptions d) Rates of GST e) HSN & SAC identification (12 Lectures)	To understand Classification of Goods & Services under GST law
2	Time and Value of supply	Time and Value of supply (with basic problems) a) Time of supply of goods & services b) Change in rate of tax in respect of supply of goods or services c) Time limit for issuing tax invoice d) Rules for determination of value of taxable supply e) Valuation of taxable supply (16 Lectures)	To understand Time and Value of supply. To develop skill to solve practical problems on valuation supply.
3	Composition levy	Composition levy a) Conditions for availing Composition Scheme b) Benefits of availing Composition Scheme c) Periodicity of payment of GST and filling of returns for composition scheme d) Rules for switching over from composition Scheme (12 Lectures)	To understand provisions in respect of composition levy scheme.
4	Maharashtra Profession Tax Act	Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975. a) Purpose and scope of Maharashtra state profession tax Act b) Concepts and important definitions under Maharashtra state profession tax Act c) Levy of profession tax d) Registration under profession tax and tax on employees e) Payment and Returns under profession tax (08 Lectures)	To understand provisions of Maharashtra Profession Tax Act, 1975

### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	
2	16	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	
3	12	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	
4	08	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-
Unit – II	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-
Unit – III	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-
Unit – IV	PPT, Assignments, Tutorials, GD, Quiz	Practical application of Profession Tax law	-

## References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Bare Act CGST, SGST, IGST, Maharashtra Profession Tax	-	-	-
2.	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House	New Delhi
3.	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy	Jaipur

### Suggested references

#### Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
1	ICAI BOS	-	-	-	Management Account Journal Chartered Accountant Journal	Web: <a href="http://www.gst.gov.in">www.gst.gov.in</a>

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Syllabus for B.Com.Semester –IV  
Subject Name :- Tax Procedure & Practices (Vocational)  
Paper IV: Goods & Service Tax  
Course code :-  
Credit 3

Depth of the program – In Depth Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Computation of GST Liability	Computation of GST Liability (With practical problems) a) Payment of GST b) Input Tax Credit under GST c) Refund of GST d) Electronic Credit Ledger and Cash Credit Ledger (14 lectures)	To understand computation of GST liability
2	Returns of GST	Returns of GST a) Types of GST returns and due dates thereon b) Furnishing details of outward supply c) Furnishing details of inward supply d) Amendment in GST returns e) Procedure for filling of E-GST Returns (14 lectures)	To understand applicability of various returns under GST. To understand procedure of filling of E-GST Returns.
3	TDS, TCS & E-way bill under GST	TDS, TCS & E-way bill under GST a) Tax Deducted at Source b) Tax Collected at Source c) E-Way Bill d) Different Types of Tax Invoices, Debit Notes, Credit Notes under GST (10 lectures)	To understand provisions in respect of TDS, TCS, E-way bill and invoicing under GST law
4	Assessment and GST Audit	Assessment and GST Audit a) Types of Assessments i) Self-assessment ii) Provisional assessment iii) Scrutiny assessment iv) Assessment of non-filers of GST returns v) Assessment of unregistered persons b) Turnover based GST Audit u/s 35(5) c) Audit by tax authorities	To understand provisions of Assessment and Audit under GST law

		d) Special Audit under GST (10 lectures)	
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### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	14	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	
2	14	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	
3	10	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	
4	10	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube	-	

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-
Unit – II	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-
Unit – III	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-
Unit – IV	PPT, Assignments, Tutorials, GD, Quiz	Practical application of GST Laws	-

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2.	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House	New Delhi
3.	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy	Jaipur

## Suggested references

### Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
1	ICAI BOS	-	-	-	Management Account Journal Chartered Accountant Journal	