

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Master of Commerce (MCOM)

Semester - III

Course Code	PG03ECOM05	Title of the Course	INDIRECT TAXES-I
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To impart knowledge of Basic Knowledge of GST and its related concept
	2. To explain Time, Value and Place of Supply in detail
	3. To demonstrate Registration Procedure and issuing e-waybill
	4. To impart knowledge of ITC.

Course Content		
Unit	Description	Weightage (%)
1.	Model and Overview of GST History and Background of GST in India - Working model – Concept of GST-Levy, Collection and Exemption - Meaning and Scope of Supply, Goods and Services-Composition Levy-Concepts of CGST, SGST, IGST, UTGST.-GST around the world	25 %
2.	Time, Value and Place of Supply Time of Supply of Goods and Services Rules.-Valuation of Supply of Goods and Services Rules.-Place of Supply of Goods and Services Rules.	25 %
3.	Registration Provisions Registration – Requirements and Procedures - Documentations required for Registration -Registration as a job worker- Stock Transfer provisions – E-Waybill: Concept and Process-Multiple Registration on Single Premises-Rates of some commonly traded Goods or Services under GST	25%
4.	Input Tax Credit(along with transitional provisions) Credit of Goods, Services and Capital Goods - Negative list of items, items not creditable.- Transfer provisions and limitations of existing credits of erstwhile laws into GST credits.- Stock Transfer to Branch or Depot. Input Service Distributor, ISD Concept and Working-Allocation of ITC through ISD.	25 %

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Teaching-Learning Methodology	<ul style="list-style-type: none">• Direct Lecture• Assignment• Quiz• Power Point Presentations• Seminars• Students Presentations• Questions-Answers during lectures.
--------------------------------------	---

Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Course Outcomes	
1.	Understand basic concepts related to Goods and Service tax.
2.	Know how to compute the amount of CGST, SGST and IGST payable after considering the eligible Input tax credit.
3.	Aware regarding place of supply, Time of supply and value of supply rules and applicability of the same under GST.
4.	Understand how to Calculate ITC in different situations
5.	Understands-waybill audits related provisions.

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Suggested References	
Sr. No.	References
1	Agrawal Raj KC Aand Agrawal Shivangi CA., “GST for CA Intermediate”, Taxmann Publication(P)Ltd.
2	Datey.V.S., “GST Law &Practice with Customs and FTP”, Taxmann Publication(P) Ltd
3	Nitya Tax Associates-Basics of GST–Taxmann Publication(P) Ltd.
4	Singh Awdhesh., “GST Made Simple” ., Centax Publication.

On-line resources to be used if available as reference material

On-line Resources

Mooc:

Students can opt Subject : Introduction to GST of Swaym Platfrom for SEM III and IV Examination for code PB03ECOM25 and PB04ECOM25 of four credits of Introduction to GST By Professor Anirban Ghosh, Netaji Subhas OpenUniversity
