

**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<sup>+</sup>** KCG-Dept of Edu. Govt. of Gujarat-April 2017NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** 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 - IV**

<b>Course Code</b>	<b>PG04ECOM05</b>	<b>Title of the Course</b>	<b>INDIRECT TAXES-II</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To impart knowledge of Documentation and Return procedure under GST regime.
	2. To Make student understand Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.
	3. To give practical training for Accounting and Audit under GST using technology.
	4. To explain Offences, Penalties and Prosecution under GST regime.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Documentation and Returns Procedures</b> • Tax Invoice / Bill of Supply – Features and Components • Debit and Credit Notes – Need and Formats • E>Returns – Part 1, Part 1A, Part 2, Part 2A – Need and Functions • Payment of Tax	<b>25%</b>
<b>2.</b>	<b>Imports, Exports, Special Economic Zones (SEZ) and Refunds</b> • Import, Definition, Levy, Customs Levy • Input Tax Credits on Imports • Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services, • Returns and Options • Special Economic Zones Act (SEZ Act) 2005 • Refunds – Criteria, Eligibility and Process	<b>25 %</b>
<b>3.</b>	<b>Accounts and Audit under GST Regime</b> • Accounting and changes from current system of accounting. • Book-keeping process and Impact • Audit by Department • Demand Raising and Recovery Provisions	<b>25%</b>

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<b>4.</b>	<b>Offences, Penalties and Prosecution</b> <ul style="list-style-type: none"><li>• Offences under GST regime</li><li>• Penalties on Non-Compliance</li><li>• Procedures for Penalty and Prosecution</li><li>• Compounding of Offences</li><li>• Appeals and Revision</li><li>• Advance Rulings</li></ul>	<b>25 %</b>
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<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"><li>• Direct Lecture</li><li>• Power Point Presentations</li><li>• Seminars</li><li>• Students Presentations</li><li>• Questions-Answers during lectures.</li></ul>
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal Written Examination	<b>20%</b>
<b>2.</b>	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>10%</b>
<b>3.</b>	External Examination	<b>70%</b>

<b>Course Outcomes</b>	
<b>1.</b>	Demonstrate Documentation and Return procedure under GST regime.
<b>2.</b>	Explain Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.
<b>3.</b>	To write Accounting for GST using technology.
<b>4.</b>	To explain Offences, Penalties and Prosecution under GST regime.

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Suggested References	
Sr. No.	References
1	Agrawal Raj K CA and Agrawal Shivangi CA., “Taxmann’s 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 Open University

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