



Open Elective Course-8
BBA SEMESTER IV
BBOE402:GOODS AND SERVICE TAX

Courseobjective: The objective of this course is tounderstand the structure, types, basic terms, concepts, various provisions, advantages and disadvantages of GST.

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Syllabus and detailed content

Unit	Content	Hrs./Weightage
Unit 1:	Introduction Overview of GST, Implementation of GST, Liability of the Tax Payer, GST Network GST Council, Levy of GST – Introduction, Composition Scheme, Remission of Tax/ Duty, Registration Procedure, Special Persons, Amendments / Cancellation.	10/25%
Unit 2:	Meaning and Scope of Supply Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions, Time of Supply – Goods, Time of Supply –Services, Valuation in GST, Transaction Value, Valuation Rules.	10/25%
Unit 3:	Payment of GST Introduction, Time of GST payment, Process to make payment, Challan Generation & PIN, TDS & TCS, Procedures for E-commerce Operator.	10/25%
Unit 4:	Input Tax Credit Introduction, Job Worker, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return. GST Portal Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

- 1 Understand the concepts of GST.
2. Understand procedure of registration of GST.
3. Apply valuation rules of GST.
4. Apply process of Payment of GST.
5. Evaluate Input Tax credit.

SUGGESTED READINGS

**Text Books**

1. Mehrotra H.C. & Agarwal V.P. :Goods and Services TaxGST:Agra:Sahitya Bhawan Public
2. Gupta N K & Bhatia Sunaina:Goods& Service Tax:NewDelhi:Bharat Law house.

Reference Books

3. Guide to the Goods and Services Tax:CA Farooq Haque:NewDelhi:Bharat law House.