



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T.LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai - 400 020, India.

**Affiliated to
University of Mumbai**

Program : T.Y. B.Com

Proposed Course : GOODS AND SERVICE TAX (GST)

**Credit Based Semester and Grading System (CBCS) with
effect from the academic year 2018-19**

T.Y.B.COM. Goods and Service Tax (GST) Syllabus

Academic year 2019-2020

Semester VI			
Course Code	Course Title	Credits	Lectures /Week
CACC604	Goods and Service Tax	3.5	3

Semester VI – Theory

Course: CACC604	GOODS AND SERVICE TAX (GST) (Credits :3.5 Lectures/Week:3)	
	Objectives: To acquaint the students with the GST structure in India. Outcomes: The students will be aware of the GST laws and rules existing in India.	
Unit I	OVERVIEW AND REGISTRATION UNDER GST: 1) Introduction to GST 2) Scope of GST : a) Dual GST b) Benefits of GST 3) Old tax structure V/s GST 4) Taxes subsumed under GST 5) GST Council 6) Registration under GST a) Rules and Procedure for registration b) Casual Taxable Person; Non-resident Taxable Person c) Cancellation of Registration d) Revocation of Cancelled Registration.	15 L
Unit II	COLLECTION OF TAX UNDER IGST ACT, 2017: 1) Section 5 : Provision of IGST Act 2) Section 9: Provision of CGST Act	15 L
Unit III	PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH UNDER IGST ACT,2017: 1) Section 2: Definitions 2) Section 7: Scope of Supply & Section 8: Composite and Mixed Supplies 3) Section 10: Composition Levy 4) Section 12: Time of Supply of Goods	15 L
Textbooks and Reference Books: 1. Indirect Taxes – GST; ICAI 2. GST Ready Reconer; V.S. Datey; Taxmann;6 th Edition; 1 Jan 2018.		

3. Systematic Approach to Goods & Service Tax – S.K. Mishra
4. GST Made Simple – Dr. Awdesch Singh; Centax Publication Pvt. Ltd.; 3rd Edition; 1 Jan 2018.
5. GST Manual with GST Law Guide & GST Practice Referencer; Taxmann; 8th Edition; June 2018.
6. Summary Book GST; CA Nikhil Singhal; Mukhaksh Publications; 1 Jan 2018.
7. Handbook on GST A simplified approach; CA Aditya Kr. Maheshwari, CA Nilesh Mundhra, CA Vishal Jain; Darpan Publications International Limited; 31 Aug 2017.
8. Bharat's Handbook on Goods & Services Tax (GST); CA Pushendra Sisodia; Bharat Law House; 1 Jan 2018.

Evaluation Scheme

[A] Evaluation scheme:

I. Semester End Examination (SEE)- 100 Marks