



Skill Course on Goods and Service Tax

Open for Second Year Graduate Student w.e.f. 2022-23

**Approved by the Board of Studies in Economics
And
Finalized by the Academic Council
Devrukh Shikshan Prasarak Mandal's
Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.**

Academic Council Item No: _____

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Arts
Name of the Class to Which the course is Open	:	Second Year Semester Fourth
No. of Credits	:	03
Title of the Course	:	Goods and Service Tax
Course Code	:	UECSK41
Passing Marks	:	40%
Nature of Course	:	Skill Course
Level	:	UG
Pattern	:	70:30
Status	:	Multidisciplinary- Open to all in the Second Year Semester Fourth
To be implemented from Academic Year	:	2022-2023

Syllabus for Skill Course on Goods and Service Tax

(With effect from the academic year 2022-2023)

Title of the Course: Goods and Service Tax

COURSE CODE: UECSK41

Credits - 03

COURSE CONTENT			
Module No.	Content	Theory Lectures	Practical
1	Overview of GST , GST : Registration, Benefits of GST, Supply – Meaning and Scope Valuation of GST	04	15
2	Payment, Refund and Returns under GST Payment and refund of GST Meaning and types of returns and their forms : Monthly Return, Quarterly Return, Annual Return.	04	15
3	Input Tax credit Concept of ITC and Job Work, Integrated Goods and Service Tax Act. (IGST) Process for Reverse charge mechanism.	04	15
4	Inspection, Offences and penalties Inspection, Search, Seizure and arrests. Offences and penalties Appeals and Revision.	03	15
	Total	15	60

After completing the course, the learner will be able to...		
Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Remember	Remember the theoretical knowledge of GST.
CLO-02	Understand	Understand the GST Law, valuation of supply and returns.
CLO-03	Apply	Work as a tax consultant as well as assistant to C.A

Required Previous Knowledge

No previous knowledge is necessary to start learning the course.

Access to the Course

The course is available for all the students admitted for Bachelor of Arts, Commerce, and Science and admitted in the third year at UG.

Forms of Assessment

The assessment will be in the form of a Continuous Assessment. Students completing the Course as per the direction of the concerned teacher and submitting the day to the journal will be graded according to the quality of the work done by the student.

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References:

- Subramanian, P.L.[2017]: Guide to GST : Snow white Publications,India: 3rd Edition - April 2017
- Datey, V.S. [2017] : GST Ready Reckoner: Taxmann Publications, New Delhi, India: Ed. 1. April 2017
- Gupta , S.S. [2017] : GST Law & Practice : Taxmann Publications, New Delhi, India: 2017 Edition