

PART A: INTRODUCTION

OPEN ELECTIVE SUBJECT

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| DIPLOMA CERTIFICATE | CLASS :- UG | 2 YEAR | SESSION - 2022 -23 |
|---------------------|-------------|--------|--------------------|

SUBJECT - TAX PROCEDURE AND PRACTICES

| | | | |
|---|--------------------------------|--|----------------------|
| 1 | COURSE CODE | 81 | |
| 2 | COURSE TITLE | Goods and Services Tax and Custom Duty | |
| 3 | TYPE OF COURSE | Open Elective | |
| 4 | TOTAL CREDIT | 6 | |
| 5 | COURSE LEARNING OUTCOMES (CLO) | On the completion of this course student will be able - | |
| | | 1. To provide knowledge about goods service tax. | |
| | | 2. To create employability to the students in the commercial tax practices | |
| | | 3. To understand the procedure for registration payment and refund of GST | |
| | | 4. To know tax related with movement of goods | |
| | | 5. to understand the appeals, offences and penalties with respect to GST | |
| 6 | TOTAL MARKS: 100 | MAX MARKS 25 + 75 | MIN PASSING MARKS 33 |

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 PROF. DR.
 (M.Com. Fin. & A.F.A.)
 J.H. Govt. College, Betul (M.P.)

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 J.H. GOVT PG. COLLEGE
 BETUL (M.P.)

INCOME TAX

TOTAL NO. OF LECTURSS : 60(2 Hours / Lectures per week)

| Unit | Topics | No. of Lectures |
|------|---|-----------------|
| I | CGST/SGST : Important Terms and Definitions under Central Goods and Service Tax Act.2017 and State Goods and Servs Tax Act. Basic elementa of GST. Meaning and Scope of Supply. Levy and Collection of Tax. | 12 |
| II | CGST/SGST Times and Value Supply of Goods and Services, Input Tax Credit. Transitional Provisions. Computations of GST Liability, Registration under CGST/SGST Act and Necessary Documentation, Filling of Returns, Assessment, Pymtent of Tax, Payment of Tax on Reverse Charge Basis, Refund under the Act. | 12 |
| III | CGST/SGST : Maintenance of Accounts and Records, Composition Scheme, Job Work and its Procedure Various exemptions under GST, Demand and recovery under GST. Miscellaneous provisions under GST. | 12 |
| IV | IGST : Scope of IGST Important, Terms and Definitions under Integrate Goods and Services Tax. Act,2017 Levy and collection of IGST .Principles for Determining the place of supply of goods and services, Zero rated supply. | 12 |
| V | Introduction and brief background of customs duty, important definitions - Goods, Dutiable goods, Person In-charge, Indian customs border, types of customs duty, Valuation for customs duty, Items to be included and excluded in customs duty, computation of Assessable value and custom duty (practical) | 12 |

PARTC: REFPRENCES(DOORS)

| | |
|---|---|
| 1 | Income Tcx Procedure and Practice- B) Dr. Mehrotra A Gael |
| 2 | Incomc Tax Procedure and Practice- By Dr. Grisli Ahuja |
| 3 | Income Tax Procedure and Pr8t:tice- By SakJecha |
| 4 | Income Tax Procud\rrs and Practice- By V.K. Siughania |

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PART D , ASSESSMENT AND EVALUATION

MAXIMUM . MARKS : : 100

Continued Comprehensive Evaluation (CCE) : 25

University Exam (UE) : : 75

time : 02:00 hours : 02:00 hours

| | | |
|--|---|-----------|
| Internal Assessment : Continued Comprehensive Evaluation (CCE) : | Class Test | 15 |
| | Assignment / Presentation | 10 |
| | Total | 25 |
| External Assment Exam - University | Section(A) : Three very short questions (50 words Each) | 03x03=09 |
| | section (B) : Four short Questions (200 words each) | 04.x09=36 |
| | Section C : Two Long Questions(500 words each) | 02x15=30 |

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