

Course Credit	2	
Type of Course	Multi- Disciplinary	
Mode of Lectures	Blended	
Medium of Instructions	English	
Pre- Requisite	Under graduate and Post Graduate students of Commerce/Management/Business Studies and Working professionals	
Objective of the Course	The course is intended to give an idea on Goods and Service Tax (GST). GST is the biggest ever reform in the indirect taxes.	
Expected Outcome of the course	The course is designed in such a way that after successful completion of the course the students would be able to help the industry and small trader to work out their GST and timely submission tax return to avail the benefit of tax credit mechanism.	
Course Content	<p>1. Unit</p> <ul style="list-style-type: none"> • Introduction and Overview of GST <ul style="list-style-type: none"> ➤ Introduction to GST ➤ Benefits of GST ➤ Overview of GST • Concept of Supply <ul style="list-style-type: none"> ➤ Scope of supply ➤ Levy of GST <p>2. Unit</p> <ul style="list-style-type: none"> • Reverse Charge Mechanism (RCM) • Composition Scheme • Valuation of GST • Payment of GST <p>3. Unit</p> <ul style="list-style-type: none"> • Input Tax Credit • Returns under GST • Books of Accounts <p>4. Unit</p> <ul style="list-style-type: none"> • Interest, Penalty and Prosecution – I <ul style="list-style-type: none"> ➤ Provision of Interest • Interest, Penalty and Prosecution – II <ul style="list-style-type: none"> ➤ Provision of penalty & Prosecution 	<p>8</p> <p>3</p> <p>7</p> <p>7</p>
Reference Book	Acharjee, M [2017]. Goods and Service Tax Chatterjee T.B. and Sony, V. [2018] Goods and Service Tax. Book Corporation Subramanian, P.L. [2017]: Guide to GST: Snow white Publications, India: 3 rd Edition – April 2017	