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| **PROGRAM** | **Master of Business Administration** |
| **SEMESTER** | **3** |
| **COURSE TITLE** | **GOODS AND SERVICE TAX** |
| **COURSE CODE** | **04MB0361** |
| **COURSE CREDITS** | **02** |
| **COURSE DURATION** | **28 Hrs (28 sessions of 60 minutes each)** |

# COURSE OUTCOMES:

* Understand basics of GST and the concept of Supply in GST
* Analyse provisions of Input Tax Credit in GST
* Evaluate provisions concerning various GST returns to be filed by GST Dealer and Modes

of Payment of GST

# Course Contents:

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| **Unit No** | **Unit / Sub Unit** | **Sessions** |
| I | **INTRODUCTION TO GST AND SUPPLY**  Basics of Indirect Taxation – Difference between Direct Taxes and Indirect Taxes- GST charge and applicability – Advantages and limitations of GST – Concept of Supply and various types of supply under GST | 12 |
| II | **INPUT TAX CREDIT**  Meaning of Input Tax Credit -Eligibility for taking Input Tax Credit – Conditions attached with availing and utilizing Input Tax Credit – Overview of blocked credit | 8 |
| III | **REGISTRATION AND RETURN FILINGS UNDER GST**  -Persons required to take Registration under GST – Explanation of GST Portal – Process and Time Limit of taking Registration - Various returns under GST- Frequency of Returns – Overview of Payment of GST | 8 |

**NOTE:-** *Provisions of the GST Act as amended from time to time shall be the part of syllabus*Evaluation:

The students will be evaluated on a continuous basis and broadly follow the scheme given below:

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|  | **Component** | **Weight age** |
| A | Continuous Evaluation Component (Assignments /  Presentations/ Quizzes / Class Participation/ etc.) | 0% (C.S.C.) |
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| B | Internal Assessment | 50% (I.A.) |
| C | End-Semester Examination | 50% (External Assessment) |

# Text Books:

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| **Sr.No** | **Author/s** | **Name of the Book** | **Publisher** | **Edition & Year of**  **Publication** |
| **T-01** | V.S DATEY | GST Law And Practice | Taxman | Latest |

**Reference Books:**

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| **Sr.No** | **Author/s** | **Name of the Book** | **Publisher** | **Edition and Year of**  **Publication** |
| **R-01** | Dr Yogendra Bangar, Dr. Vandana Bangar | Bangar’s comprehensive  guide to Taxation | Aadhya Prakashan | Latest |
| **R-02** | CA Raj K Agrawal | GST (CA  Intermediate) | Taxmann | Latest |