

**B.Com IVth Semester Syllabus (CBCS)
Goods and Services Tax (GST) – II**

Total Marks 100
Theory 80
Sessional 20

		Lectures
Unit – I	Documents, Accounts & Records, Returns under GST: 1.1 Tax Invoice, Credit & Debit Notes. 1.2 Accounts and other records to be maintained. 1.3 Types of GST returns, 1.4 Particulars to be furnished in the Returns, their due dates, late filing, late fee. 1.5 Annual Return and Audit under GST.	15
Unit – II	Composition Scheme under GST: 2.1 Provision of Composition Scheme, Eligibility criterion for opting the scheme. 2.2 Comparative analysis and Decision making under Regular and Composition scheme. 2.3 Withdrawal from Composition Scheme	15
Unit – III	Reverse Charge Mechanism under GST: 3.1 Provision of Reverse Charge Mechanism (RCM). 3.2 Services covered under RCM. 3.3 Difference between RCM and Tax on URD. 3.4 Provisions of Self Invoicing and ITC under RCM.	15
Unit – IV	Others: 4.1 Overview of Schedule Entries and Tariffs under GST 4.2 E-Way Bill Procedure. 4.3 GST for E-Commerce Operators. 4.4 GST for Import, Export and SEZ Transactions. 4.5 Accounting Entries (Journal entries, Ledger Posting) of all GST Transactions. 4.6 Overview of Assessment, Demand, Recoveries and Penalties under GST.	15
<p><i>Note: Practicals should be taken as per the requirement of the Units. College can take decision on their own.</i></p> <p>Important Instructions for teachers:</p> <ol style="list-style-type: none"> 1. Student should be able to understand basic concepts of GST 2. It should be kept in mind that student should be able to apply the concepts into practical application. 3. Teacher should frame numerical problems according to the contents given in the above units of curriculum. 		

Reference Books :

- a) *Beginner's Guide to GST; By CA Kamal Garg, Neeraj Kumar Sehrawat; Bharat Law House*
- b) *Systematic Approach to GST; By Dr. Grish Ahuja & Dr. Ravi Gupta; Flair Publication Pvt. Ltd.*
- c) *Indirect Tax Law and Practice; V.S. Datey; Taxmann Publications Pvt. Ltd., Delhi.*
- d) *Students' Guide to Indirect Taxes, Dr. V. K. Singhania Vinod and Monica Singhania, Taxmann Publications Pvt. Ltd., Delhi.*
- e) *GST for Beginners; Asst. Prof. Rathi S. G.; Aastha Educational Publishers Jalna.*

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