

No.

**Certificate Course offered by Vishnu Techsoft Private Limited**

on

**Goods and Services Tax to BBA/B.Com/M.Com Students – AY – 2019-20**

This Certificate Course has offered to enable the students to understand the essentials of new law on GST & Indirect Taxes. The objective of this Course is to enhance the knowledge as well as to provide a venue for the students in the global service market.

**Objectives:**

1. Providing specialized and updated knowledge in the area of GST in a systematic manner
2. Enhancing analytical and problem solving skills for decision making
3. Impart the idea about levy, collection of tax, tax credit and explain the application of GST in business practices.

*K. Saibabha*

**Principal**

PES Institute of Advanced Management Studies

NH 206, Sagar Road

SHIVAMOGGA-577 204

For Vishnu Techsoft Pvt. Ltd.

*[Signature]*  
Authorised Signatory

**Syllabus**

Unit - 1:	<b>GST in India – An Introduction:</b> Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefits of GST and Constitutional Provisions.
Unit - 2:	<b>Important Definitions:</b> Discussion on definition of goods, service, Business, composite and mixed supply, Continuous Supply, taxable supply and non-taxable supply, supplier and recipient, exempt supply and zero-rated supply, NIL rated supplies, consideration and non-monetary consideration.
Unit - 3:	<b>Levy and Collection of Tax:</b> GST Rate Structure, Supply, Scope of Supply, Composite and Mixed Supplies; Levy and Collection; Composition Levy; Exemptions; Person Liable to pay GST; Supply of Goods or Services or both to or by Special Economic Zone. Reverse Charge; Electronic Commerce Operators.
Unit - 4:	<b>Time Value and Place of Supply under GST:</b> Time of Supply; Value of Supply and Place of Supply; Change in Rate of Tax in respect of Supply; Exempt Supply; Problems on Time and Place of Supply, Value of Supply, Value of Taxable Supply, Invoice Value, GST Payable.  <b>Registration under GST:</b> Introduction, Persons not liable for Registration; Compulsory Registration in Certain Cases; Procedure; Concept of Distinct Person under GST; Deemed Registration; Cancellation of Registration; Revocation of Registration.
Unit - 5:	<b>Input Tax Credit (ITC):</b> Introduction, Eligibility for taking Input Tax Credit (ITC); Blocked Credits; Method of Reversal of Credits; Input Tax Credit in Special Circumstances; Input Tax Credit in respect of Goods sent for Job-work; Distribution of Credit by Input Service Distributor (ISD), Recovery of Excess Credit by ISD-Availing and Utilization of ITC; Computation of GST; Problems on ITC.
Unit-6:	<b>Payment of Tax, TDS and TCS under GST:</b> Computation of Tax Liability and Payment of Tax; Interest on Delayed Payment of Tax; Refund of Tax; Tax Deduction at Source (TDS); Collection of Tax at Source (TCS); Computation of Interest on Delayed Payment of Tax.

*H. Sailatha*  
**Principal**

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