

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. Sailatha

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:	GST in India - An Introduction: Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefits of GST and Constitutional Provisions.
Unit - 2:	Important Definitions: 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:	Levy and Collection of Tax: 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:	Time Value and Place of Supply under GST: 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. Registration under GST: 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:	Input Tax Credit (ITC): 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:	Payment of Tax, TDS and TCS under GST: 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.

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For Vishnu Techsoft Pvt. Ltd.

As per
Authorised Signatory



Course Time Table - 2019-20

Date	TIME	CONTENT OF THE COURSE
16-02-2020	10.00AM - 01.00 PM	GST in India – An Introduction: Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefits of GST and Constitutional Provisions
	02.00PM - 05.00PM	Important Definitions: 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
23-02-2020	10.00AM - 01.00PM	Levy and Collection of Tax: GST Rate Structure, Supply, Scope of Supply, Composite and Mixed Supplies; Levy and Collection; Composition Levy; Exemptions
	02.00PM - 05.00PM	Person Liable to pay GST; Supply of Goods or Services or both to or by Special Economic Zone. Reverse Charge; Electronic Commerce Operators
01-03-2020	10.00AM - 01.00PM	Time Value and Place of Supply under GST: 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
	02.00PM - 05.00PM	Registration under GST: 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
08-03-2020	10.00AM - 01.00PM	Input Tax Credit (ITC): Introduction, Eligibility for taking Input Tax Credit (ITC); Blocked Credits; Method of Reversal of Credits; Input Tax Credit in Special Circumstances
	02.00PM - 05.00PM	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
15-03-2020	10.00AM - 01.00PM	Payment of Tax and TDS under GST: Computation of Tax Liability and Payment of Tax; Interest on Delayed Payment of Tax; Refund of Tax; Tax Deduction at Source (TDS)
	02.00PM - 05.00PM	Collection of Tax at Source (TCS) under GST: Computation of Interest on Delayed Payment of Tax


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ಪಿಇಎಮ್‌ಸಿ ಅಧ್ಯವ್ಯಾಸಕರ ಅಭಿ ಅಭ್ಯಾಸಕರ ಮ್ಯಾನೇಜ್‌ಮೆಂಟ್ ಸ್ಟಡೀಸ್

(Kannada: ಪಿಇಎಮ್‌ಸಿ ಅಧ್ಯವ್ಯಾಸಕರ ಅಭಿ ಅಭ್ಯಾಸಕರ ಮ್ಯಾನೇಜ್‌ಮೆಂಟ್ ಸ್ಟಡೀಸ್)

ಎನ್ ಹೆಚ್ 206, ಸಾಗರ ರಸ್ತೆ, ಶಿವಮೊಗ್ಗ - 577 204 (ಕರ್ನಾಟಕ)

Phone : 8147053085

PES Institute of Advanced Management Studies

(Affiliated to Kuvempu University, Recognized by Govt. of Karnataka)

Website : pesiust.edu.in/pesiams

N H-206, Sagar Road, Shivamogga - 577 204 (Karnataka)

List of Students (II M.Com/BBA/B.Com) Participated in Goods and Services Tax Certificate Program AY 2019-20

Sl. No.	Name
1	ARPITA I.
2	ASIFA KHANUM
3	KANCHANA K
4	POOJA S
5	RAKESH U.
6	SAMANTHA P R
7	SUMA B.Y
8	SUSHIMA S.V
9	USHA H.T
10	VARSHITHA S.P
11	ADITYA SHUKLA
12	AKASH B SHETTY
13	ANKUSH G
14	APOORVA N
15	BATNI ABHISHEK
16	FAIZAN AHMED
17	FOUZIA KAUSAR
18	GANESH VASUDEV REDDY P B
19	GINKALA ROHAN C NAYAKA
20	HARINI K.S
21	JAHNAVI B.J
22	KARAN M JAIN
23	KAVYA K.P
24	MAHANTESH
25	MALLIKARJUNA M
26	MANJU K.R
27	MOHAMMED SAHIL S.A
28	MOHAMMED UMAIR
29	MUJAHIDDIN


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30	PRAGATI JOSHI
31	PRIYANKA B.K
32	SAMEER AHAMED R.A
33	SAMRUDDHI H P
34	SANJAY P
35	SHAISTHA FIRDOSE
36	SHANTHAVEERAIAH M.N
37	SHARATH KUMAR G.U
38	SHRENIK G.M
39	SINDHU M.R
40	SNEHA S.GOWDA
41	SPOORTHI M.S
42	SYED SAMEER
43	THANUSHA R
44	VIJETHA U
45	AKARSH T DHANRAJ
46	VARUN M.D
47	AASTHA JAIN
48	ABDULLA S ABDUL KAREEM
49	AISHWARYA S
50	ANUSHA A.C
51	ANUSHASHREE M
52	CHANDANA R
53	CHETHAN KUMAR H.Y
54	DHANUSH G.N
55	FAIZAN PASHA
56	GANESH
57	GANESH D.K
58	GOWTHAM R
60	HARSHA M.N
61	HARSHA P


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62	HARSHITHA M.S
63	IBRAHIM KHALEEL
64	IFRA FATHIMA
65	JEEVAN A
66	JEEVITHA R
67	JESLINE FERNANDES
68	JYOTHI B.A
69	KAVYASHRI M
70	KIRAN H
71	KRUTHIKA R
72	KRUTHIKA S KALYANI
73	NAGAVENI K.R.
74	NAMAN J JIRAWALA
75	NANDITHA B
76	NARAYAN RAM PATEL
77	NISCHAY M SALGADI
78	PALLAVI M
79	POOJA G.R
80	POOJA N
81	POOJA V.R
82	PRAFULKUMAR M KAJAGAR
83	PREKSHA A JAIN
84	PRIYANKA A.Y
85	RADHIKA K.S
86	RAKSHIT M SHET
87	RANJITHA R.N
88	RISHAB KUMAR JAIN
89	RITHIK D JAIN
93	ROHITH VAISHNAV
90	SAHANA S
91	SAKSHATH K.G


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92	SANJEEVAPPA B.
93	SAWOOD AHAMED KHAN

A handwritten signature in green ink, appearing to be "S. B. Sanjeevappa".

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PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



Prerana Educational and Social Trust, Shivamogga

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Vishnu Techsoft Private Limited, Bangalore


CERTIFICATE

This is to certify that Mr./Ms. Suma B.Y of II M. Com has successfully completed the 30 Hours of Certification Course on Goods and Services Tax held during 16-02-2020 to 15-03-2020 conducted by PES Institute of Advanced Management Studies, Shivamogga in association with Vishnu Techsoft Private Limited, Bangalore.


Principal


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PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204


Director



Prerana Educational and Social Trusts, Shivamogga

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&

Vishnu Techsoft Private Limited, Bangalore

CERTIFICATE

This is to certify that Mr./Ms. Jyothi B.A. of B.Com has successfully completed the 30 Hours of Certification Course on Goods and Services Tax held during 16-02-2020 to 15-03-2020 conducted by PES Institute of Advanced Management Studies, Shivamogga in association with Vishnu Techsoft Private Limited, Bangalore.


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Principal
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