@PES IAMS

ಹಿಇಎಸ್ ಇನ್ಸ್ಟ್ಯೂಬ್ ಆಫ್ ಅಡ್ಡಾನ್ಸ್ಡ್ ಮ್ಯಾನೇಜ್ಮಂಬ್ ಸ್ಟ್ಡಡೀಸ್

(ಕುವೆಂದು ವಿಶ್ವವಿದ್ಯಾನಿಲಯದ ಸಂಯೋಜನೆಗೊಳಪಟ್ಟದೆ ಮತ್ತು ಕರ್ಮಟಕ ಸರ್ಕಾರದ ಮಾಗ್ಯತ ಪಡೆದಿದೆ) ಎನ್ ಹೆಚ್ 206, ಸಾಗರ ರಸ್ತೆ, ಶಿವಮೊಗ್ಗ – 577 204 (ಕರ್ನಾಟಕ)

Phone: 8147053084 8147053085

PES Institute of Advanced Management Studies

email : principallams@pestrust.edu.in : pesiams@pestrust.edu.in Website : pestrust.edu.in/pesiams (Affiliated to Kuvempu University, Recognized by Govt. of Karnataka) N H-206, Sagar Road, Shivamogga - 577 204 (Karnataka)

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
- Impart the idea about levy, collection of tax, tax credit and explain the application of GST in business practices.

4. Sailatha

PES Institute of Advanced Management Stuures NH 206, Sagar Road

SHIVAMOGGA-577 204

For Vishnu Techsoft Pyt. Ltd.

Authorised Signator

#### @ PES IAMS

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	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 Specia 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.

4. Sailation Principal

PES Institute of Advanced Management Studies NH 206, Sagar Road

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For Vishnu Techsoft Pvt. Ltd.

Authorised Signatory

Page 2 of 2



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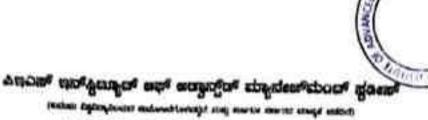
#### Course Time Table - 2019-20

Date	TIME	CONTENT OF THE COURSE					
	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					
16-02-2020	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 Supply, Value of Supply and Place of Supply; Change in R of Tax in respect of Supply; Exempt Supply; Problems Time and Place of Supply, Value of Supply, Value of Taxa 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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# List of Students (II M.Com/BBA/B.Com) Participated in Goods and Services Tax Certificate Program AY 2019-20

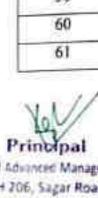
SI, No.	Name
1	ARPITA L
2	ASIFA KHANUM
3	KANCHANA K
4	POOJA S
5	RAKESHU
.0	SAMANTHA P.R.
7	SUMA B,Y
8	SUSHMA S.V
9	USHA H.T
10	VARSHITHA S.P
11	ADITYA SHUKLA
12	AKASH B SHETTY
13	ANKUSH G
14	APOORVA N
15	BATNI ABHISHEK
16:	FAIZAN AHMED
1.7	FOUZIA KAUSAR
18	GANESH VASUDEV REDDY P B
19	GINKALA ROHAN C 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	PRAGATIJOSHI	
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	15
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	179
51	ANUSHASHREE M	
52	CHANDANA R	
53	CHETHAN KUMAR H.Y	
54	DHANUSH G.N	
55	FAIZAN PASHA	
56	GANESH	- 1
57	GANESH D.K	3
58	GOWTHAM R	
60	HARSHA M.N	
61	HARSHA P	





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	PALLAVIM			
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.			

Principal

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		10
92	SANJEEVAPPA B	
93	SAWOOD AHAMED KHAN	

Principal

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Prerana Educational and Social Truste, Shivamogga



## PES Institute of Advanced Management Studies, Shivamogga

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&

Vishnu Techsoft Private Limited, Bangalore

## CERTIFICATE

This is to certify that I	Mr.Ms. Lem	a B.y			Of II M. Con	nas s	uccessfully completed
the 30 Hours of Certif	ication Course on _	Goods	and	Services	Tax	held during	16-02-do20
to 1503-2020	_conducted by PES	Institute of a	Advanced	Management St	udies, Shivamogga	in associati	on with Vishnu Tech-
soft Private Limited, Ba	angalore.						

K Sailalka

Principal
PES Institute of Advanced Management Studies
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R.S. Mahs

Prerana concational and Social Trusts, Shivamogga



# PES Institute of Advanced Management Studies, Shivamogga

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&

Vishnu Techsoft Private Limited, Bangalore

## CERTIFICATE

This is to certify that Mr./Ms. Jy		of	II R. Com	has successfully complete
the 30 Hours of Certification Course on	Goods and	Serveres To	ix h	eld during 16-02-2020
to 15-03-2020 conducted by PE soft Private Limited, Bangalore.	S Institute of Advance	d Management Studies	, Shivamogga i	n association with Vishnu Tech-

K Sailalha

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