

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: | 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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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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(Kannada: ಪಿಇಎಮ್‌ಸಿ ಅಧ್ಯವ್ಯಾಸಕರ ಅಭಿ ಅಭ್ಯಾಸಕರ ಮ್ಯಾನೇಜ್‌ಮೆಂಟ್ ಸ್ಟಡೀಸ್)

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

Phone : 8147053085

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(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 |


Principal



| | |
|----|--------------------|
| 92 | SANJEEVAPPA B. |
| 93 | SAWOOD AHAMED KHAN |

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

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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.

K. Sainalatha
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Yes
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R. K. Kalyan
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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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R.R. Kalyan
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