DSE (Stream)- Tax Procedures and Practices

Fundamentals of GST

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of GST	**4**	**3**	**1**	**0**	**Pass in Class XII**	**NIL**

Learning Objectives:
This paper aims to provide the basic fundamental knowledge of principles and provisions of Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.

Learning Outcomes-
After completion of the course, learners will be able to:
1. Recognize the concept of integrated, central and state GST.
2. Identify the category of persons eligible to apply for registration under GST.
3. Discuss the relevance of time, value and place of supply.
4. Demonstrate their understanding of the composition levy scheme.
5. Recognize the category of goods and services exempted from GST.
6. Explain the concept of ITC and its utilization manner.

Course Contents:
Unit 1: Basic Concepts and Structure (12 hours)
Constitutional framework of indirect taxes before GST (taxation powers of union & state Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism; Types of registration and Procedure for Registration.

Unit 2: Levy, Collection of GST and Exemptions (12 hours)
Scope of 'Supply'; Nature of Supply: Inter-State and Intra-State; Place of supply; Time of supply; Value of Supply; Exemption from GST: Small supplies & composition scheme; List of goods and services exempted; Classification of goods and services: Composite & mixed supplies.

Unit 3: Basics of Input Tax Credit (12 hours)
Basic concept of the input tax credit; Simple illustrations on the calculation of GST and input tax credit; Order of adjustment of an input tax credit against output CGST, SGST and IGST; Eligible and Ineligible ITC.

Unit 4: Payment of Taxes (9 hours)
Payment of Taxes, tax deducted at source, tax collected at source; reverse charge mechanism.

Exercises-
The learners are required to:
1. Differentiate between the concept of integrated, central, and state GST.
2. Identify the taxpayers who have not applied for GST registration and educate them about the benefits of registration under GST. You can take the help of GST Suvidha Kendra for the same.
3. Explain the relevance of time, value and place of supply with reference to GST.
4. Prepare the report of those persons who are registered under the composition levy scheme and identify the major advantages and challenges faced by them.
5. Enlist the category of consumable goods exempted from GST.
6. Identify the taxpayers registered under GST and evaluate the advantages and challenges faced by them due to this transition in the tax structure regime. Prepare the report for the same.

Suggested Readings

- Ahuja, G., & Gupta, R. (2023). Systematic approach to GST. Delhi, India: Commercial Law Publishers (India) Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2023). Goods and Service Tax (GST) and Customs Law. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). Textbook of GST & customs law. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2022). GST & Customs Law. Delhi, India: Taxmann Publication.
- Mittal, N. (2022). Goods & Services Tax and Customs Law. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhania, V. K. (2022). GST & Customs Law. Delhi, India: Taxmann Publication.

Additional Resources

- Gupta, S.S. (2022). Vastu and Sevakar. Delhi, India: Taxmann Publications.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.