

DSE (Stream) : Tax Procedures and Practices

GST: E-Filing

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

Learning Objectives:

This paper aims to provide hands-on experience of filing various returns/forms under Goods and Services Act, 2017.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Explore different types of returns and their applicability.
2. Explain the procedure of registration under GST.
3. Demonstrate the knowledge for filing various returns under GST for composite supplier.
4. Explore the offline utility softwares for filing of return.

Course Contents:

Unit 1: Basic concepts (15 hours)

Conceptual knowledge of various forms under GST, returns for composition levy scheme, Return-Inward / outward supply, Annual return, first return, final return, Filing of returns: Manually and on-line filing of returns of supply and TDS.

Unit 2: Filing of return I (10 hours)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 1

Unit 3: Filing of return II (10 hours)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 2

Unit 4: Filing of return III (hours)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 3

Practical Exercises (30 hours)

The learners are required to:

1. Fill up an online application form for registration under GST for a hypothetical firm.
2. Fill up online various forms of GST returns for hypothetical firms.

Suggested Readings:

- Ahuja, G. & Gupta, R, (2023). GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. (2023). Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K. M., (2023). GST & Customs Law. Taxmann Publication, Delhi.
- Mittal, N.,(2022). Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., (2022). Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian V. K. (2022). GST & Customs Law. Taxmann Publication, Delhi. Additional Resources:
- Gupta, S.S. (2023). GST- How to meet your obligations, Taxmann Publications, New Delhi.
- Gupta, S.S. (2023). Vastu and Sevakar, Taxmann Publications, New Delhi.
- 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.