

Unit 4: Analytical CRM **(12 hours)**

CRM Process: Introduction and Objectives of a CRM Process; an Insight into CRM and E-CRTA /online CRM, The CRM cycle i.e. Assessment Phase; Planning Phase ; The Executive Phase; Modules in CRM , 4C's (Elements) of CRM Process , CRM Process for Marketing Organization, CRM Affiliation in Retailing Sector.

Developing and managing customer-related databases: Corporate customer-related data, Structured and unstructured data, Data integration, Data warehousing, Data marts, Knowledge management, Analytics for CRM strategy and tactics, Analytics throughout the customer journey, Analytics for structured and unstructured data, Big data analytics

Essential/recommended readings:

1. Buttle, F., Maklan, S. (2019). Customer Relationship Management, 4th Edition. Routledge
2. Kumar, V., Reinartz, Werner (2014) Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts

Suggestive readings:

1. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, (2010) “Customer Relationship Management”, Emerging Concepts, Tools and Application”, TMH.
2. Dilip Soman & Sara N-Marandi (2014) “Managing Customer Value” 1st edition, Cambridge.

DISCIPLINE SPECIFIC ELECTIVE COURSE – 6
GST AND INDIRECT TAXES
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GST and Indirect Taxes	4	3	1	0	NIL	NIL

Learning Objectives:

The objective of this course is to acquaint students with the GST & Indirect Taxation System and its implications on tax in India.

Learning Outcomes:

After successful completion of the course students will be able:

1. To understand taxation structure in India.
2. To understand basic provisions regarding two major acts contributing to Government Funds.
3. To acquire knowledge about valuation of goods under Customs Act and clarity about the concept of “One Nation One Tax”. Also, the availability of Input tax credit.
4. To get acquainted with basic knowledge of registration and e-filing process under GST Act.

UNIT-I: Introduction to Indirect Taxation and GST (10 hours)

Direct Taxes and Indirect Taxes: Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution), Genesis of GST in India, Power to tax GST (Constitutional Provisions), Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST, Goods and Services Tax Council, Goods and Services Tax Network (GSTN).

UNIT-II: Levy & Collection of Tax and Concept of Supply (8 hours)

Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services, Concept and Scope of Supply, Time of Supply, Place of Supply and Value of Taxable Supply.

UNIT-III: Input Tax Credit, Documentation and Computation of GST (7 hours)

Eligibility and conditions for taking Input Tax Credit, Apportionment of credit & Blocked credits, Credit in special circumstances, Computation of GST under Inter State supplies and Intra State Supplies, Tax Invoices, Credit and Debit Notes.

UNIT-IV: Registration, Payment of Tax & Refunds and GST Returns (10 hours)

Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration. Computation of Tax Liability, Payment of Tax, Interest and other Amounts, Interest on delayed Payment,

TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds, Types of Returns and Provisions relating to filing of Returns.

UNIT-V: Introduction to Customs Act, 1962 & Procedures under Customs Act (10 hours)

Introduction to customs law including Constitutional aspects, Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty, Types of customs duties, Classification and valuation of imported and export goods. Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores, Provisions relating to coastal goods and vessels carrying coastal goods, Warehousing and Drawback.

Essential/recommended readings

1. V.S. Datey (2013) Indirect Taxes – Law and Practice
2. H.C Mehrotra (2018) Indirect Taxes, SahityaBhavan Publications, New Delhi
3. Vinod K Singania (2018) Indirect Taxes, Taxmann's Publications, New Delhi

Suggestive readings

1. Study materials on GST by ICAI and ICSI.
2. Rakesh Kumar (2019) Goods and Services Tax, Diamond Pocket Books Pvt Ltd.