



Shri Sangameshwar Education Society's
Sangameshwar College, Solapur [Autonomous]
(Affiliated to Punyashlok Ahilyadevi Holkar Solapur University, Solapur)
Kannada Linguistic Minority Institute
NAAC Accredited with 'A' Grade (III Cycle CGPA 3.39)

CERTIFICATE COURSE IN GST

LEARNING OBJECTIVES:

To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

COURSE OUTCOME:

After completion of this course the students would be able:

- Understand the concept of Indirect-taxes, define and explain the important features of GST and its need
- Explain the framework, benefits and challenges in implementing GST
- Realize the importance of indirect taxes (GST) in the Indian and global economy and its contribution to economic development.
- Understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- Plan to be a GST Tax Consultant

ELIGIBILITY:

Minimum 12th pass or equivalent from a recognized board or university.

COURSE CONTENTS:

TEACHING-LEARNING METHODOLOGY:

plz mention the No. of lectures it should be 30 hours / lectures

Chapter 1	:	Overview of Goods & Services Tax
Chapter 2	:	Levy of and Exemption from Tax
Chapter 3	:	Registration
Chapter 4	:	Meaning and Scope of Supply
Chapter 5	:	Time of Supply
Chapter 6	:	Place of Supply of Goods & Services
Chapter 7	:	Valuation in GST
Chapter 8	:	Input Tax Credit

Chapter 9	:	Composition Scheme
Chapter 10	:	RCM - Reverse charge Mechanism
Chapter 11	:	E- Commerce operator and Job Work
Chapter 12	:	Input Service Distributors
Chapter 13	:	Returns in GST
Chapter 14	:	Accounting Entries and Maintenance of Records

EVALUATION:

SEE : 80 Marks CIE: 10 Marks 2 Case Studies & MCQ

Reference Books:

- 1.
- 2.