

Certificate Programme on GST Practice



Effective from Academic Year (2020-2021)

Shri Govind Guru University

Godhra

Objective:

It is a job-oriented skill development program for commerce graduates and post-graduates. Firstly, expert knowledge of Goods and Services Tax (GST) will be given through lectures, seminars and assignments. Secondly, hands on training of on-line filing of return and other work will be provided. Two months practiced training/project work will be done by each student. This will enable him/her to work as certified GST practitioner or employee.

Eligibility:

- Graduate or post graduate of commerce with at least 50% marks (45% for sc/st) of this University or other recognized University.
- Admission will be granted in merit order on the basis of total marks obtained at graduate or post-graduate degree examination.
- Seats: Minimum 10 seats reservation as per Gujarat State Govt. rules will apply.
- Number of Seats may be increased by the Vice Chancellor on recommendation of Head/Dean commerce if demand is there and practical training capacity and computer lab capacity are proved.

Duration : 1 year or two Semesters

Reg. Course and Examination Scheme

Paper – 1 Goods and Service Tax

Contact hours – 50

3 hrs Max Marks 100 (30 + 70)

Unit – 1 Introduction to GST

Concepts of Goods, Services and GST. Need and importance of GST for indirect tax reform in India. GST commission of India. Salient features of GST in India. Exclusions, Shortcomings and future direction of GST reforms.

Unit – 2 Supply

Definition of supply. Difference between sale and supply, concept of credit, forward charge and right to recover tax, reverse charge and duty to pay tax. Deemed sales, supply of goods, service, composite supply, mixed supply and continuous supply. Taxable supply, Non-taxable supply, supplies v/s recipient, exempt supply, zero-rated supply, nil rated supply. Exports and deemed exports, consideration--money and voucher. Inward supply v/s outward supply. Timing of supply.

Unit – 3 Place of Supply

Within State, Between States, Place of supply of goods other than export – import, levy of CGST, SGST, IGST. Input tax credit.

Unit – 4 Registration of Dealer

Registration, Registration process, Purpose of registration, Multi state or single state, voluntary registration, Main place and additional place of business. Particular need for registration. Mistakes to be avoided. Taxable Person v/s Registered Person. Regular and composite registration. Timelines. Migrations. Threshold limits. Benefits of registration. e-commerce operator v/s supplier behind e-commerce. Job work, Contract manufacturing, registration of business verticals.

Practical: Registration form filling, Online form filling practice and follow-up practice.

Unit – 5 Miscellaneous

(a) Person, related person, associated enterprise, casual taxable person

(b) Business, Place of business, business vertical

Practical: Preparation and filing of return, tax credit, assessment, etc.

(c) Different GST authorities.

Text books, reference books, journals.

Paper 2 Practical Training

Contact hours – 50

Max Marks 100 (30 + 70)

1. Basic Terms used for monthly GST e-filing.
2. Various returns in GST
3. Key points to remember in GSTR 3B and GSTR – 1E billing.
4. Effective use of Tally for preparing GST returns.

A Student will be required to learn use of computer for this purpose in computer lab and undergo practical training in the office of a GST practitioner CA for two months. He/She will be required to submit a Practical Training project report to the University through Head.

Reg. Examination and Passing Standard

Sr. No.	Paper	Total contact hours	Max. Marks		Total
			Internal	External	
1	Goods and Services Tax	50	30	70	100
2	Practical Training	50	30	70	100

- Minimum pass marks 40% in each paper and 50% in the aggregate. If one has secured 40% marks in internal but failed to get 40% in the paper, he/she will have to reappear in the University examination next year. If he/she fails again then registration will be cancelled.
- University examination in paper – 1 will be based on MCQ 35 questions of 2 marks each.
- 7 questions from each unit will be set.
- University examination in paper – 2 will be based on practical examination, evaluation of training project report and viva-voce carrying 20, 30 and 20 marks respectively. One external and one internal examiner will be there as members of Board of examiners for this joint evaluation.
- Internal marks to be awarded by GST practitioner CA who has supervised his/her work, conduct and behavior during training period in summer vacation.

Reg. Registration will be valid for 2 years from the date of registration

Reg: Medium of instruction and examination may be chosen English, Gujarati or Hindi by the HOD.

In case of any difference of opinion in interpretation of regulations the decision of the Vice Chancellor will be final and binding.