



UNIVERSITY SCHOOL OF MANAGEMENT STUDIES
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
DWARKA SECTOR 16-C, D-BLOCK, DELHI - 110078

All the affiliated Institutes offering the B.COM (H), BBA (G) and BBA (B&I) Programme are informed that in the wake of Introduction of GST and as per the approval of Academic Council the following changes have been made in the Syllabus.

S. No.	Course	Pre Revision in syllabus of 2017-18	Post Revised
1	BCOM (H) w.e.f. 2017-18	B.Com 103 Financial Accounting	Unit III AS-6 (Revised) is changed to AS-10 (Revised)
2	BCOM (H) w.e.f. 2017-18	B.Com 304 Goods and Services Tax	B. Com 304 Goods and Service Tax (New Syllabus) ATTACHED
3	BBA (G) w.e.f. 2017-18	BBA 105 Financial Accounting and Analysis	Unit III AS-6 (Revised) is changed to AS-10 (Revised)
4	BBA (G) w.e.f. 2017-18	BBA 309 Goods and Services Tax	BBA 309 Goods and Service Tax (New Syllabus) ATTACHED
5	BBA (B&I) w.e.f. 2017-18	BBA (B&I) 103 Financial Accounting and Analysis	Unit III AS-6 (Revised) is changed to AS-10 (Revised)
6	BBA (B&I) w.e.f. 2017-18	BBA (B&I) 312 Goods and Services Tax	BBA (B&I) 312 Goods and Service Tax (New Syllabus) ATTACHED
7	All undergraduate and Post Graduate Courses	The Companies Act 1956	The Companies Act 2013 (wherever applicable)

(Prof. Neena Sinha)

Dean, USMS

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Annexure 1

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BCOM (H) 304 (2017-18 ONWARDS)
BBA (G) 309 (2017-18 ONWARDS)
BBA (B&I)312 (2017-18 ONWARDS)

GOODS AND SERVICE TAX

Objectives: To provide understanding of latest provisions of Indirect Taxes viz. The Central GST Act 2017, The Integrated GST Act 2017, The Union Territory GST Act 2017 and The GST (Compensation to States) Act 2017

COURSE CONTENTS:

UNIT I:

GST in India- Constitutional provisions of indirect Taxes. Basic concepts-Supply, Composite and Mixed Supplies, Services under GST, Levy and charge of GST, Procedure for Registration, Person and Taxable Person, Payment of Tax

UNIT II:

Assessment of Tax, Tax Invoice, Credit and Debit Notes, Accounts and Records, Input Tax Credit, Place and Time of Supply, Valuation and Exemptions, Job Work

UNIT III:


Steps to file returns and their due dates, Tax collection at source, Demands and recovery, Inspection, Search, Seizure and Arrest, Advance Ruling, Appeals and Revisions

UNIT IV:

Audit, Offences and penalties, Refunds, Activities or transactions which shall be treated as neither supply of goods nor as supply of services, Role of GST Practitioner

Text Books:

1. Haldia, A. (2017, 4th ed). GST made Easy, Taxmann
2. Prasad, L.V.R. & Kumar, G.J.K. (2017, 1st ed). GST- A Brief Introduction, PK Publishers
3. Singh, A. (2017, 2nd ed). GST made simple, CENTEX Publications


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