

Syllabus- Goods & Service Tax (For Add-On Course)

UNIT -1

Definition of tax, meaning of direct tax, meaning of indirect tax, difference between direct and indirect tax, features of indirect tax, introduction to GST, cascading effect of tax, classification of GST (CGST, SGST/UTGST, IGST), GST council, GST common portal, GSTIN, constitution amendment 101.

UNIT-2

Input tax, output tax, electronic ledger (electronic cash ledger, electronic credit ledger, electronic liability ledger), challan, interest under GST, compensation cess, E-way bill

UNIT-3

Registration under GST, compulsory registration under GST, process of registration, aggregate turnover, reverse charge mechanism, composition levy scheme, Tax invoice, bill of supply, refund voucher, debit note, credit note, receipt voucher, payment voucher.

UNIT-4

Introduction to supply under GST, exempt supply, zero rated supply, nil rated supply, non-taxable supply, time of supply, value of supply, place of supply, input tax credit, manner of utilization of input tax credit.

Reference Books:

1. S.K. Shukla : GST in India (Hindi & English)
2. Bare Act
3. Taxman : Goods and Service Tax (Hindi & English)