

ALAGAPPA UNIVERSITY
(A State University Accredited with A+ Grade By NAAC (CGPA:3.64) in the Third Cycle
and Graded as Category-I University by MHRD-UGC)
Karaikudi-630003.
Tamil Nadu

Directorate of Distance Education



PROGRAMME PROJECT REPORT

Certificate Course
in
GST

Submitted for seeking approval to introduce programme through Distance
Education Mode

2020

Certificate Course in GST
Credit Based Curriculum and Evaluation System

Certificate Course in GST

Credit Based Curriculum and Evaluation System

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Certificate Course GST

Credit Based Curriculum and Evaluation System

**DIRECTORATE OF DISTANCE EDUCATION
CERTIFICATE COURSE IN GST
Credit Based Curriculum and Evaluation System
(With effect from Academic Year 2020-2021 Onwards)**

ABOUT THE COURSE:

Goods and Services Tax (GST) is considered as a major Tax Reform in India which was launched on 1st July 2017. It is a blanket indirect tax that will subsume several indirect state and federal taxes such as Value Added Tax (VAT) and excise duty, and different state taxes, central surcharges, entertainment tax, luxury tax and a slew of related levies by local bodies. The nation-wide transition to GST has led to immense opportunities as well. With a view to enable the students to comprehend the law of GST, the Directorate of Distance Education, Alagappa University plans to introduce a Certificate Course on GST.

(a) PROGRAMME'S MISSION AND OBJECTIVES

The certificate course in GST is designed to give a comprehensive knowledge on the Goods and Services Tax. The learners will learn the history of the GST and understand its need in various domains. The programme aspires to empower novices of taxation with the skills of handling GST compliance tactfully. Specific objectives of the programme are:

- To equip the learners with the basic knowledge of GST models and GST law encompassing its implementation, compliance and enforcement.
- To give exposures to the students on the accounting packages of GST.
- To enable the students for acquiring practical knowledge of the different procedures required under GST Act such as Registration, Filing of Returns, availing Input Tax Credit, TDS (Tax Deduction at Source for Government Buyers) compliance, and refunds.
- To facilitate the learners for understanding the impact of GST on the functioning of various types of business entities.

(b) PROGRAMME OUTCOME

At the end of the programme students will be able to;

- Understand the rationale behind the introduction of GST in India.
- Know the fundamentals of GST and its implementations.
- Manage the practicalities of GST in day to day activities.
- Get gainful employment in the field of GST accounting.

(c) NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS

As GST has become an integral part of all commercial transactions, this programme is designed to attract small entrepreneurs, retailers, students, housewives, and the society at large. In a nutshell the course is meant for all those who have GST related dealings.

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d) APPROPRIATENESS OF PROGRAMMETO BE CONDUCTED IN DISTANCE LEARNING MODE TO ACQUIRE SPECIFIC SKILLS AND COMPETENCE

As the programme is meant for people from all walks of life including those who are working /students/entrepreneurs, it is more suitable to be offered through distance learning mode.

The subject specific skills will be imparted through well-designed study materials supported by e-resources to be shared with the learners in the course of the programme.

(E) INSTRUCTIONAL DESIGN

e.1 Revisions of Regulation and Curriculum Design

1. The University reserves the right to amend or change the regulations, schemes of examinations and syllabi from time to time based on recent market dynamics, industrial developments, research and feedback from stakeholders and learners.
2. Each student should secure 8 credits to complete certificate programme.
3. Each course carries 2 credits with 75 marks in the University End Semester Examination (ESE) and 25 marks in the Continuous Internal Assessment (CIA).

Programme code:

Certificate Course in GST	225
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Course of Study and Scheme of Examinations

S.No	Course code	Name of the Course	CIA Mark s Max.	ESE Mark s Max.	Total Mark s Max.	Credit s
1	22511	Evolution of GST	25	75	100	2
2	22512	GST and Accounting Package	25	75	100	2
3	22513	GST and Customs Duty	25	75	100	2
4	22514	Integrated GST	25	75	100	2
TOTAL			100	300	400	8

CIA: Continuous Internal Assessment ESE: End semester Examination

Course Code Legend:

2	2	5	S	C
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225 – Programme code for GST

S -- Semester Number

C – Course Number in the Semester

e.2 Detailed Syllabi

The detailed Syllabi of study are shown in Appendix.

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e.3 Duration of the Programme

The programme is designed for six months (One Semester).
Maximum duration to complete the course is two Years.

e.3.1 Medium of Instruction

The medium of instruction is **English**.

e.4 Faculty and Support Staff Requirements:

Services of the academicians with the knowledge on GST and practicing professionals can be utilized for conducting the programme.

e.5 Instructional Delivery mechanisms

The instructional delivery mechanisms of the programme includes SLM- Study materials, Personal contact session, e-version of the course materials in the form of e- book, e- tutorials, Power Point, Video Lecture Links, Video Lectures, Open Educational Resources (OER) and Virtual lab.

e.6 Identification of media

The printed version of SLM – study material shall be given to the learners in addition to MOOC, e-tutorial and virtual lab.

e.7 Student Support Services

The student support services will be facilitated by the Directorate of Distance Education, Alagappa University, Karaikudi and its approved Learner Support centres located in various parts of Tamilnadu.

The pre-admission student support services like counseling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods will be explained by the staff members of the Directorate of Distance Education or Learner Support centres.

The post-admission student support services like issuing Identity card, study materials, etc., will be provided through the Directorate or Learning centres. The face to face contact sessions of the programme will be held at the Directorate or Learner Support centres.

The student support regarding the conduct of examinations, evaluations, publication of results and certificates are done by Office of the Controller of Examinations, Alagappa University, Karaikudi. A student help desk is available in the Directorate of Distance Education for clarifying the queries of the learners.

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F. PROCEDURE FOR ADMISSION:

f.1 Minimum qualification for admission

Admission to the programme will be done by the Directorate of Distance Education through a common procedure meant for all the programmes. A pass in +2 level (HSC or 10+2/10+3) of any Recognized institution or authority accepted by the Syndicate of the Alagappa University as equivalent thereto shall be eligible.

Duration	6 months(1 semester)
Eligibility	A pass in Higher Secondary (10+2 / 10+3)
Medium	English

f.2 Curriculum transaction

The Directorate of Distance Education will prepare an academic calendar/activity planner and will be circulated among all the learners at the time of admission itself. The academic calendar will include all the significant activities, important dates, schedule of submission of assignments, schedule of contact classes, schedule of examinations, etc.

f.3 Evaluation

There shall be two types of evaluation systems: internal assessment and end semester examination. The maximum marks for the internal assessment is 25. The maximum marks for end semester examination is 75 for each course.

Internal assessment is done through assignments which may be in the form of case studies, review questions, multiple choice questions, etc., which will be evaluated by the course teacher for 25 marks. Students should submit assignment for every course.

f.3.1 Minimum for a pass:

To pass in each course, a candidate is required to secure a minimum of 40% marks in the internal assessment, 40% marks in the End Semester Examination and 40% marks in the aggregate (marks in End Semester Examination + marks in Internal Assessment).

The student who does not secure required minimum marks for pass in a course(s) shall be required to reappear and pass the same in the subsequent examination. Candidates who have passed the examination in all prescribed courses as per the above regulations shall be eligible for the award of the Certificate meant for the programme.

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f.3.2 Question Paper Pattern

The end semester examination will be conducted for 3 hours and a maximum of 75 Marks. The question paper pattern is as follows:

Part – A (10 x 2 Marks: 20 Marks) Answer all questions

Part – B (5 x 5 Marks: 25 Marks) Answer all questions choosing either (a) or (b)

Part – C (3 x 10 Marks: 30 Marks) (Answer any 3 out of 5 questions)

All the units should be covered in each part of the question paper.

f.3.3 Procedure for Completing the Course:

The candidate will qualify for the certificate programme only if he/she passes all the (including arrears) courses within TWO years after the specified duration of the programme.

f.3.4 Results:

Results will be declared through the website of the University after the end semester examination at the end of each semester and the mark statement/certificate will be sent to the students by the office of the Controller of Examinations, Alagappa University.

f.4 Fees Structure:

As per the University norms

g. REQUIREMENT OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES

Laboratory Support

Alagappa University has a strong computational infrastructure in terms of computer laboratories and network which can be used by the learners for accessing the e-resources.

Library Resources

The Directorate of Distance Education, Alagappa University has a library with number of books and Self Learning Materials for Commerce and Management Programmes. The Central library of Alagappa University provides the collection of volumes of Self Learning Materials, Printed books, Subscriptions to printed periodicals and Non-book materials in print form for the learner's references apart from resources.

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h) Cost estimate of the programme and the provisions:

To be decided by the DDE, Alagappa University.

i) Quality assurance mechanism and expected programme outcomes:

The quality of the programme will be ensured through strict monitoring by an executive committee including the Co-ordinator of the programme, the subject experts, Director, Directorate of Distance Education and Dean of the School of Management. The Co-ordinator of the programme shall ensure the regular student feedback of courses, teachers and programme in the prescribed format towards the end of the semester and the same shall be analyzed to draw conclusions for effecting improvement. Periodical review meetings on the programme efficacy will be held in which the remarks of teachers on curriculum, syllabi and methods of teaching and evaluation will be given due importance. Moreover, the progress and the quality of the programme will be monitored by the Central Internal Quality Assurance Committee of the DDE from the outcome and feedback of the learners.

SYLLABI

22511- EVOLUTION OF GST

Course Objectives:

1	To acquire the theoretical knowledge of GST and its Evolution in India
2	To enable the students to understand the GST Law, ITC, Valuation of supply and returns.

PAPER -1

UNIT	COURSE CONTENTS	Hours: 5
Unit – I	Introduction, Overview and Evolution of GST: Indirect tax structure in India- Introduction to Goods and Service Tax (GST) – Key Concepts, Phases of GST, GST Council Taxes under GST, Cess	
UNIT -II	Registration under GST: Threshold for Registration-Regular Tax Payer-Composition Tax Payer-Casual Taxable Person-Non-Resident Taxable Person-Unique Identification Number-Registration Number Format	
UNIT -III	Supply under GST and Valuation of Supply: Supply Place of Supply, Interstate Supply, Export of Service, Export of Goods, Import of Service, Import of Goods Valuation of Supply (Numerical on valuation and calculation of tax)	
UNIT -IV	Input Tax Credit under GST &Returns: Input tax credit process-Negative List for Input tax credit-Input Tax Credit Utilization and Input Tax Credit Reversal-Types of GST returns and their due dates, late filing, late fee and interest	
UNIT - V	Custom Duty: Definitions of certain terms relating to the custom act, custom tariff act, Levy and types of custom duties -.	
UNIT - VI	Indirect Taxation- Indirect taxation applicable to few commodities levied by either Central or State Government	
	References and Textbooks: - Datey, V.S. (2019) . <i>Indirect Taxation</i> . New Delhi. Nadhani, A.K. (2019), <i>Implementing Tally</i> . BPB Publications.	

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	<i>Indirect Taxes</i> , New Delhi: Institute of Chartered Accountants of India Publications. <i>Indirect Taxes</i> , Kolkata: Institute of Cost Accountants of India. Mehrotra, H.C. & Goyal, S.P.(2019), <i>Indirect Taxes</i> , Agra: Bhawan Publications.
Outcomes	<ul style="list-style-type: none"> ➤ After the completion of the Course, students will be able to acquire deep knowledge on indirect taxes, GST and Customs Law. ➤ Understand the basic principles underlying the Indirect Taxation Statutes

22512- GST and Accounting Package

Course Objectives:

1	To understand the concept of CGST, IGST and IGST.
2	To enable the students to understand the Accounting Software Interface with Accounting Package.

PAPER -2

UNIT	COURSE CONTENTS	Hours: 5
Unit – I	Introductions of Goods and Services Tax, 2017 (GST) And Registration Meaning of GST – Scope – Features – GST Council - Classification of GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures - Taxable Person – HSN/SAC classification - Meaning of Supply – Place of Supply – Time and Value of Supply – Charge and Levy.	
UNIT -II	Input Tax Credit (ITC) Meaning – Eligible and Ineligible Input Tax Credit – Tax Credit in respect of Capital Goods – Transfer — Reverse charge Mechanisms – Rates of Taxes – Zero Rated - Exemptions – Job work – Works Contract – Composition Scheme	
UNIT -III	Compounded Levy Scheme for CGST and IGST Preparation of Tax invoice – Credit and Debit Notes - Filing of Returns –E-Payment of Tax – E-Way Bill - Computation of GST liability	
UNIT -IV	A ccounting Software Interface and Company Management: Introduction to Tally ERP9 - Creating a Company – Altering and Deleting Company – Data Security: - Multi Language, Export, Import, Backup and Restore:- Ledgers- Creation- Single and multiple group – Altering – Deleting. Default Vouchers: Kinds of Vouchers - Cheque Printing- Inventory- Introduction- Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	
UNIT - V	Accounting package with Goods and Services Tax (GST) - I Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST+CGST+IGST) - GST Purchase Entry for Unregistered Dealer in Tally.	
UNIT - VI	Accounting package with Goods and Services Tax (GST) -II Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns	
	References and Text books:- Datey, V.S. (2019) . <i>Indirect Taxation</i> . New Delhi. Nadhani, A.K. (2019), <i>Implementing Tally</i> . BPB Publications. Rizwan Ahmed, P. (2019), <i>Tally ERP 9</i> , Margham Publications. Nandhani, K.K.(2019), <i>Computerized Accounting under Tally, Implementing Tally</i> , BPB Publication. Deva Publications. Namrata Agrawal(2008), <i>Tally9</i> , Dreamtech Publications.	

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Outcomes:	<ul style="list-style-type: none">➤ The students will get employment in firms with the knowledge of latest Accounting Package.➤ The students will be able to understand the interface between Tally ERP 9 and Accounting Software packages.

22513 - GST & Customs Duty

Course Objectives:	
1	To help the students develop a theoretical and practical exposure of GST and Customs Duty
2	To acquire knowledge regarding the CGST/SGST in India

PAPER -3

UNIT	COURSE CONTENTS	Hours: 5
Unit – I	CGST/SGST: Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Basic elements of GST. Meaning and Scope of Supply Levy and Collection Tax	
UNIT –II	CGST/SGST: Time and Value of Supply of Goods and Services Input Tax Credit Transitional Provisions Computations of GST Liability, Registration Under CGST/SGSCT Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.	
UNIT –III	CGST/SGST: Maintenance of Accounts and Records , Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand, and recovery under GST Miscellaneous provisions under GST	
UNIT –IV	IGST: Scope of IGST . Important Terms and Definitions under integrated Goods and Services Tax Act, 2017, Levy and Collection of IGST, Principles for Determining the place of supply of goods and services, Zero Related supply.	
UNIT – V	Introduction and brief background of customs duty , Important definition: Goods dutiable goods, person In-Charge, Indian customs water, types of customs duty.	
UNIT -VI	Valuation for custom duty - Items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical)	

References and Text books:-

Datey, V.S. (2019). *Indirect Taxation*. New Delhi.

Nadhani, A.K. (2019), *Implementing Tally*. BPB Publications.

Indirect Taxes, New Delhi: Institute of Chartered Accountants of India Publications.

Indirect Taxes, Kolkata: Institute of Cost Accountants of India.

Mehrotra, H.C. & Goyal, S.P.(2019), *Indirect Taxes*, Agra: Bhawan Publications

Outcomes:-	<ul style="list-style-type: none">➤ After the completion of the Course, Students will be able to acquire knowledge on indirect taxes, GST and Customs Duty.➤ Understand the impact of latest regulations and prepare for adopting the changes.
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22514 - Integrated GST

Course Objectives:

1	To enable the students to acquire knowledge about GST and its appeals.
2	To enable the students to apply their knowledge about Procedure for GSTIN and their registration methods.

PAPER -4

UNIT	COURSE CONTENTS	Hours: 5
Unit – I	Levy, Tax Collection and Reverse Charge Mechanism Levy and Collection of Tax –Rates of GST- Scope of Supply – Composite and Mixed Supplies –E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply- Intra state supply	
UNIT –II	Concept of time and place of supply & Import and Export Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services	
UNIT –III	Registration, Returns and Accounts and Assessment Registration - Persons Liable for Registration – Compulsory Registration – Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration – Cancellation of Registration – Revocation of cancellation - Furnishing Details of Supplies – Returns – Accounts and Records- Forms for above – Assessment- An overview of various types of assessment	
UNIT –IV	Payment under GST Type of payment, Due date, modes of payment with Rules and collection of tax and also address: - Collection of incorrect amount / rate of GST – Omission to collect GST in invoice – Right to retain tax collected in excess and duty to deposit all taxes collected – Invoice to refer tax charged or omission to disclose any tax on invoice – Ensuring reversal of credit by recipient in case of credit note – Duty to deposit	
UNIT – V	Refund under GST Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including: - Refund under earlier law – Refund in case of delayed collection of statutory forms – Refund arising from re-assessment / appeal under earlier law – Error in payment of CGST-SGST or IGST	
UNIT – VI	Appeals First Appeal – Second Appeal- Departmental appeal – High Court-Revision jurisdiction	

References and Textbooks:-

Datey, V.S. (2019) . *Indirect Taxation*. New Delhi.

Nadhani, A.K. (2019), *Implementing Tally*. BPB Publications.

Indirect Taxes, New Delhi: Institute of Chartered Accountants of India Publications.

Indirect Taxes, Kolkata: Institute of Cost Accountants of India.

Mehrotra, H.C. & Goyal, S.P.(2019), *Indirect Taxes*, Agra: Bhawan Publications.

Outcomes:	<ul style="list-style-type: none">➤ The students will be able to get employment as GST Accountants in financial institutions and business entities.➤ Understand the procedure for registration, payment and refund of GST.
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