

VPM's
K. G. Joshi College of Arts and N. G. Bedekar College of Commerce,
Thane.

DEPARTMENT OF ACCOUNTANCY

Organises Value Added Certificate Course

Title: “GST (Beginner Level)”

Preamble:

Department of Accountancy in collaboration with M/S Edutech centre had designed GST (Beginner Level) Certificate Course to enlighten and educate students about the various aspects of GST. This certificate course was designed primarily for developing employability skills required for the students who were looking for good job opportunities in the field of Indirect Taxation and GST e-filing etc.

Objective:

1. To understand GST Law in a simplified way.
2. To understand practical learning in respect of GST registration.
3. To understand various practical learning tips for filing GST Returns.

Syllabus:

1. Over view of GST with Levy of Tax, Composition scheme, Remission of Tax
2. GST Registration Procedure, Special persons liable for registration, Amendment/ Cancellation of GST
3. Taxable Supply, Supply of Goods & Supply of Service, Special Transactions.
4. Time of Supply of Goods & Services, Valuation rules, Place of Supply.
5. Tax collector at source, Procedure for E- Commerce operator, job work definition & liability.
6. ISD Concept, Input Tax credit concept, Components & Conditions for ITC & Reversal.
7. GST Returns – Applicability and features, Other taxable persons, Utilities – Download, upload and features, Time of GST Payment.
8. Generation of online challan, Payment, CPIN, Off set of credits, credit ledger and Liability ledger.
9. Practical Exposure to www.gst.gov.in portal, Filing GST Returns electronically on portal with or without Digital Signature Certificate.

Curriculum:

- **Course Duration :** 30 hrs.
(Including classroom plus Computer lab learning : 20 hrs and Online learning, Self-evaluation tests, online test: 10 hrs)
- **Eligible Students:** Second / Third Year BAF/ BMS/ B. Com/ BBI/ M. Com
- **No of Participates:** 38 students.
- **Date of Commencement of Course:** 12th Feb, 2020
- **Time :** 10.30am to 1.30am
- **Venue:** Class rooms and Computer Lab

Reference Books:

GST Beginner - An ultimate guide for beginner (Provided by Edutech centre)

Course Outcome:

After successful completion of the above mentioned course the students were equipped to:

1. Know the introduction basic introduction to GST law & Levy of Tax.
2. Do the registration under GST.
3. Do e-payments & Invoicing under GST.
4. Able to E-file GST returns on individual basis.