



**PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**
Autonomous
Siddhartha Nagar, Vijayawada–520010
Re-accredited at 'A+' by the NAAC

Course Code				23TPMAL232			
Title of the Course				Fundamentals of GST			
Offered to: (Programme/s)				B.com Honours			
L	5	T	0	P	0	C	4
Year of Introduction:		2024-25		Semester:			3
Course Category:		Major		Course Relates to:		National	
Year of Revision:				Percentage:			
Type of the Course:				Skill			
Crosscutting Issues of the Course :				Nil			
Pre-requisites, if any				Nil			

Course Description:

GST is a single, unified tax that replaces multiple indirect taxes previously levied by central and state governments. It is designed to be a multi-stage, destination-based tax applied at each step of the supply chain. GST aims to create a unified national market by reducing tax barriers between states, encouraging economic integration, and fostering a more transparent tax environment.

Course Aims and Objectives:

S.NO	COURSE OBJECTIVES
1	To evaluate the impact of GST compared to previous tax systems, such as VAT.
2	Describe the process of tax collection at source and the composition levy scheme.
3	To introduce the different components of GST: IGST, CGST, and SGST.
4	List the criteria and circumstances under which registration is not required.
5	To learn about the procedures for tax levy, collection, and exemptions.

Course Outcomes

At the end of the course, the student will be able to...

CO NO	COURSE OUTCOME	BT L	P O	PS O
CO1	Students will understand the differences between GST and other tax systems, particularly VAT.	K2	2	1
CO2	Students will understand how GST is charged and collected.	K2	2	1
CO3	Students will be able to explain the taxation mechanisms for international transactions.	K3	2	1
CO4	Students will understand the filing process for GST returns.	K2	2	1
CO5	To understand the administrative structure of GST.	K2	2	1

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1		2						2	
CO2		2						2	
CO3		3						3	
CO4		2						2	
CO5		2						2	

Course Structure

UNIT-I: Introduction and Administration

Meaning of GST-Nature. scope of GST -Merits and demerits of GST-Limitations of VAT and how GST is different from VAT and other Indirect tax-Definition: Adjudicating authority. agent, business. goods, places of business. input tax credit

EXAMPLES/APPLICATIONS/CASE STUDIES:

- Different types of GST.

EXERCISES/PROJECTS:

- Project on comparison between GST and VAT.
- Project on different definitions in GST.

SPECIFIC RESOURCES: (WEB)

<https://www.gstcouncil.gov.in>

<https://cbic-gst.gov.in>

<https://www.gst.gov.in>

UNIT-2: Levy and Exemption of Tax:

Chargeability — Collection at Source- Composition Levy - Tax under Central GST State GST - Returns under GST —Taxation of Services--Remission of tax - Adjustment and Refund of GST. sec9 (3) reverse charge mechanism

EXAMPLES/APPLICATIONS/CASE STUDIES:

- Application of RCM concept section 9(3).

EXERCISES/PROJECTS:

- Projects on various types of returns along with due dates.

SPECIFIC RESOURCES: (WEB)

<https://cbic-gst.gov.in>

<https://www.gst.gov.in/help/faq>

<https://cbic-gst.gov.in/taxation-of-services.html> <https://cbic-gst.gov.in/reverse-charge.html>

Unit:3 : IGST,CGST,,SGST, Introduction

Meaning of IGST. CGST, SGST- Definitions: export of goods- exports of services-import of- goods-import of services-intermediary -location of the recipient of services – location of supply of services-supply.

EXAMPLES/APPLICATIONS/CASE STUDIES:

- Examples of different types of goods and services.

EXERCISES/PROJECTS:

- Project on time, place of supply.

SPECIFIC RESOURCES: (WEB)

<https://cbic-gst.gov.in/CGSTAct.html>

<https://cbic-gst.gov.in/IGSTAct.html>

<https://cbic-gst.gov.in/state-gst.html>

UNIT-4: Registration and Filing:

persons liable for registration- persons not liable for registration-procedure for Registration- Filing process.

EXAMPLES/APPLICATIONS/CASE STUDIES:

- Application of registered and non-registered persons under GST.

EXERCISES/PROJECTS:

- Project on filing process.

SPECIFIC RESOURCES: (WEB)

<https://www.gst.gov.in/registration>

<https://www.gst.gov.in/services/returns>

<https://cbic-gst.gov.in/filing-of-returns.html>

UNIT-5: Administration and Levy & Collection and Tax

Appointment of officers- Levy and collection of tax- Power to grant exemption from tax

EXAMPLES/APPLICATIONS/CASE STUDIES:

- Examples of various GST officers and their powers.

EXERCISES/PROJECTS:

- Project on levy and collection of tax.

SPECIFIC RESOURCES: (WEB)

<https://cbic-gst.gov.in/gst-administration.html>

<https://cbic-gst.gov.in/levy-collection.html>

<https://cbic-gst.gov.in/gst-exemptions.html>

Text.book:

1. A.bird view of GST By R.K.JHA AND P.K SINGH,ASIA Law House,Hyderabad

References:

1. GST,K P C Rao,ALT Publications,Hyderabad.



**PARVATHANENI BRAHMAMMA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**
Autonomous
Siddhartha Nagar, Vijayawada-520010
Re-accredited at 'A+' by the NAAC

SEMESTER -END QUESTION PAPER STRUCTURE

Course Code & Title of the Course:	23TPMAL232: Fundamentals of GST
Offered to:	B.Com Hons TPP
Category:	SEMESTER: 3
Max. Marks	70
Max. Time	3 Hrs

Section A: Short Answer Questions (20 Marks)

Answer All questions. Each question carries 4 Marks.

- Q1 (a) Explain the Nature of GST (CO1, K2)
OR
(b) Define Agent and Input Tax Credit (CO1, K2)
- Q2 (a) Explain the Remission of tax (CO2, K2)
OR
(b) Write about the Composition levy (CO2, K2)
- Q3 (a) Explain the Import of goods (CO3, K2)
OR
(b) Explain the Export of services (CO3, K2)
- Q4 (a) Explain the Voluntary Registration. (CO4, K3)
OR
(b) Write a short note on Filing Process. (CO4, K3)
- Q5 (a) Explain adjudicating authority. (CO5, K2)
OR
(b) Explain the Penalties in GST. (CO5, K2)

Section B: Long Answer Questions (50 Marks)

Answer all questions. Each question carries 10 Marks.

- Q6 (a) What are the merits and demerits of GST? (CO1, K2)
OR
(b) Explain the differences between VAT & GST. (CO1, K3)
- Q7 (a) What are the various returns filed under GST and Its due dates? (CO2, K2)
OR
(b) What is GST Refund? Explain the 3 Refund process of under GST. (CO2, K2)
- Q8 (a) Write about the IGST, CGST, SGST. (CO3, K2)
OR
(b) Explain about Location of the recipient of services and supply of services. (CO3, K2)
- Q9 (a) What is GST Registration? Explain GST Registration process online in GST portal (CO4, K3)
OR
(b) Who are Persons liable and not liable persons for Registration under GST? (CO4, K3)
- Q10 (a) Explain the powers of GST officers, under the CGST Act 2017. (CO5, K2)
OR
(b) Write about the appointment of GST Officers. (CO5, K2)