



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)

Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY,

(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

Khwaja Moinuddin Chishti Urdu, Arabi-Farsi University

(Revised Syllabus)

Revised as on 24.06.2019

Faculty of Commerce

Diploma in Goods & Services Tax

(Diploma in GST)

(w.e.f. Academic Year 2019-20)

Department of Commerce



Sitpur-Hardoi Bypass, IIM Road, Lucknow-2260113



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DIPLOMA IN GOODS AND SERVICE TAX

Total Course Hrs	:	128 hours. (I Semester 64 hrs + Semester II 64 hrs.)
Time period	:	One year (two semesters)
Eligibility	:	10+2 / Equivalent
Suitability procedures.	:	(i) Understanding basics of GST and assessment (ii) To pursue higher GST Diploma course

SYLLABUS

SEMESTER-I (64 hrs.)

Paper-I:	DGST/1.1: BASICS OF ACCOUNTING & BUSINESS LAWS (16 hrs.)
	<ul style="list-style-type: none">• Unit-I• Unit-II• Unit-III• Unit-IV
Paper-II	: DGST/ 1.2: CONSTITUTIONAL PROCEDURE OF GST (16 hrs.)
	<ul style="list-style-type: none">• Unit-I• Unit-II• Unit-III• Unit-IV
Paper-III	: DGST/1.3:VALUATION UNDER GST (16 hrs.)
	<ul style="list-style-type: none">• Unit-I• Unit-II• Unit-III• Unit-IV
Paper-IV	: DGST/1.4:TAX CREDIT (16 hrs.)
	<ul style="list-style-type: none">• Unit-I• Unit-II• Unit-III• Unit-IV

SEMESTER-II (64 hrs.)



Paper-I: **DGST/2.1: PAYMENT OF TAX & RETURN FILING** (16 hrs.)

- Unit-I
- Unit-II
- Unit-III
- Unit-IV

Paper-II : **DGST/2.2 : ASSESSMENT PROCEDURE AND AUDIT** (16 hrs.)

- Unit-I
- Unit-II
- Unit-III
- Unit-IV

Paper-III : **DGST/2.3: PENALTY, PROSECUTION AND APPEAL** (16 hrs.)

- Unit-I
- Unit-II
- Unit-III
- Unit-IV

Paper-IV : **DGST/2.4: PROJECT PREPARATION & PRESENTATION** (16 hrs.)



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Suitability	:	(i) Understanding basics of GST and assessment
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SEMESTER-I (64 hrs.)

PAPER CODE:DGST/1.1: BASICS OF ACCOUNTING & BUSINESS LAWS

(16 hrs)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

Basic concepts of accounting, types of accounts, necessary accounting records for business, Books of Accounts, Journal Entry and Trial Balance.

Unit II

Bank Reconciliation Statement, Final Accounts

Unit III

E- Ledger under GST, mode of payment of tax, accounting procedure in GST, Accounting records under GST.

Unit IV

Sale of Goods Act- Sale and agreement to sale, definition of goods, when sale of goods is completed, sales on approval, sales return, transfer of property in sale of goods agreement, certain & uncertain goods.



DIPLOMA IN GOODS AND SERVICE TAX

SEMESTER-I (64 hrs.)

PAPER CODE:DGST/ 1.2: CONSTITUTIONAL PROCEDURE OF GST

(16 hrs.)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

Introduction to Indirect Tax Structure, Meaning and Objectives of GST, Salient features of GST, Comprehensive Structure of GST in India, Single and Dual GST, Advantages and Challenges of GST Implementation

Unit II

Background, History, Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) Defects in the structure of Indirect Taxes prior to GST; Rationale for GST;

Unit III

Tax compliance, GST administrative structure, Impact of GST on Economy, Understanding SGST, CGST, IGST, UTGST

Unit IV

Classification under GST, Rates and Schedules, GST Council, GST Network, State Compensation Mechanism, Definitions under GST



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SEMESTER-I (64 hrs.)

PAPER CODE:DGST/1.3:VALUATION UNDER GST

(16 hrs.)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

Registration of Assessee under GST, Person Liable for Registration, Procedure for registration and cancellation

Unit II

Levy and collection of GST- Taxable event- "Supply" of Goods and Services, Scope of Supply

Unit III

Place of Supply: Within state, Interstate, Import and Export, Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme;

Unit IV

Classification of Goods and Services: Composite and Mixed Supplies. Special Provisions Taxability of E-Commerce



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SEMESTER-I (64 hrs.)

PAPER CODE:DGST/1.4:TAX CREDIT

(16 hrs.)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

Objectives, Introduction, Input tax credit, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits;

Unit II

Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit;

Unit III

Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution);

Unit IV

Tax Invoice, Distribution of Credit, Procedures & Records for ITC, Utilization and Recovery of ITC.



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DIPLOMA IN GOODS AND SERVICE TAX

SEMESTER-II (64 hrs.)

SYLLABUS

DIPLOMA IN GOODS AND SERVICE TAX



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SEMESTER-II (64 hrs.)

PAPER CODE:DGST/2.1: PAYMENT OF TAX & RETURN FILING

(16 hrs.)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

Payment of Taxes, mode of payments, Procedures of payments of tax,
Advance payments,

Unit II

Refund; Doctrine of unjust enrichment; TDS, TCS.

Unit III

Reverse Charge Mechanism, Job work. Procedures Tax Invoice,
Return Filling

Unit IV

Credit and Debit notes. Accounts and Records, Retention of Records



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SEMESTER-II (64 hrs.)

PAPER CODE:DGST/2.2 : ASSESSMENT PROCEDURE AND AUDIT

(16 hrs.)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

Objectives, Assessment under GST, Computation of Tax Liability, Types of Assessment,

Unit II

Audit in GST, General Audit, Special Audit

Unit III

Demand, Recovery and Adjudication, Summary and Scrutiny

Unit IV

E-way bills, Zero-rated supply



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SEMESTER-II (64 hrs.)

PAPER CODE:DGST/2.3: PENALTY, PROSECUTION AND APPEAL

(16 hrs.)

SEE:3 Hours

Max. Marks: 100 (30+70)

Unit I

GST refund, Doctrine of unjust enrichment

Unit II

Appeals and Revision,

Unit III

Appellate Authority and its Powers, Prosecution and
Appellate Tribunals

Unit IV

Anti-Profiteering, Avoidance of dual control, Offences and Penalties



DIPLOMA IN GOODS AND SERVICE TAX

SEMESTER-II (64 hrs.)

PAPER CODE:DGST/2.4:PROJECT PREPARATION & PRESENTATION

(16 hrs.)

Max. Marks: 100 (70D*+30P)**

PROJECT GUIDELINES:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a legal context. It reflects the ability of a student to understand and apply the law, the concepts and the tools of analysis to a specific situation.

- 1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken over a period of one semester.
- 2) The topic is to be selected carefully with the help of instructor.
- 3) All the material that relates to your project should be shown to your instructor and be kept until the examination department has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the presentation, before your project results are confirmed.
- 4) The instructor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the contents of project and its management.
- 5) The project reports would be examined by the external/internal examiner and based on the report and presentation conducted at the end of IV semester, a student will be awarded marks.

*** D-Dissertation**

****P-Presentation**
