



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

**DIPLOMA IN GOODS AND SERVICE TAX**



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

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## **SYLLABUS**

### **SEMESTER-I (64 hrs.)**

Paper-I: **DGST/1.1: BASICS OF ACCOUNTING & BUSINESS LAWS (16 hrs.)**

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

Paper-II : **DGST/ 1.2: CONSTITUTIONAL PROCEDURE OF GST (16 hrs.)**

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

Paper-III : **DGST/1.3: VALUATION UNDER GST (16 hrs.)**

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

Paper-IV : **DGST/1.4: TAX CREDIT (16 hrs.)**

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



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## **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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# **SYLLABUS**

## **DIPLOMA IN GOODS AND SERVICE TAX**

### **SEMESTER-I (64 hrs.)**

#### **DIPLOMA IN GOODS AND SERVICE TAX**

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

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## DIPLOMA IN GOODS AND SERVICE TAX

### 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.

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## 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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## DIPLOMA IN GOODS AND SERVICE TAX

### 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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## DIPLOMA IN GOODS AND SERVICE TAX

### 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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