

S.S. JAIN SUBODH P.G. COLLEGE, JAIPUR

VALUE-ADDED COURSE

COURSE TITLE: BASICS OF GOODS AND SERVICES TAX

NODAL DEPARTMENT: ABST

COURSE CODE: 23VAC_5204T

MARKING SCHEME

Tutorial (Hours)	Time Allowed ESE (Hrs)	Course Credits	Total Marks	End Semester Exam (Max. Marks)	Assignment	Minimum Marks
30	2	2	50	35	15	20

COURSE OBJECTIVES:

1. To provide conceptual knowledge of Basics of Direct and Indirect Taxes.
2. To acquaint students with knowledge of GST registration and entries for trader.
3. To develop an understanding about GST returns.
4. To provide knowledge and understanding of E-Way bill generation and GST Payment.

COURSE CONTENTS:

Basic Concepts of Direct & Indirect Taxes, GST Registration, GST entries, GST set-off rules
GST Returns (All returns covered), Reverse Charge Mechanism, Composition Scheme E-Way
Bill generation and monitoring, GST Payment, Useful portals in GST, GST compliance
management.

(15 Hours)

TAN registration, TDS Concepts & Provisions Online payment of TDS, TDS returns ling fees,
Calculation of interest and late filing fee, TDS compliance management, Reconciliation of TDS
Actual v/s 26AS, TDS Certificate generation, Useful portals in TDS.

(15 Hours)

COURSE OUTCOMES:

On successful completion of the course the students will be able to:

1. Able to understand about basic terminology of and rules of GST.
2. On successful completion of the course the student shall demonstrate Understanding of the concepts and process of GST return filing.



(Prof. K. B. Sharma)

Principal



Head of the Department