

Veer Narmad South Gujarat University
Second Year B.Com.
Semester - III Tax Procedure & Practice - Paper – 2
(Goods and Service Tax Act' 2017)
(Syllabus effective from Academic Year 2017-18 and onwards)

Objective: It enables the students to know the primary application of GST Act in India.

| Sr. No. | Course Inputs | Weightage |
|----------------|--|------------------|
| Unit 1 | Definitions Casual taxable person, Commissioner, Composite Supply, Consideration, Continuous Supply of goods, Continuous Supply of Service, Exempt Supply, First Stage Dealer, Second Stage Dealer, Intra State Supply of goods, Intra State Supply of Services, Local Authority, Notification, Recipient, Reverse Charge, Zero rated Supply | 25% |
| Unit 2 | Levy of & Exemption from GST 1. Levy and Collection of Central / State GST 2. Composition Levy Scheme 3. Power to grant exemption from tax 4. Remission of tax/duty | 25% |
| Unit 3 | Supply 1. Meaning of Supply, inward Supply, Outward Supply 2. Scope of Supply 3. Necessary elements to constitute supply 4. Taxable Supply | 30% |
| Unit 4 | Place of Supply of goods and Place of Supply of Services | 10% |
| Unit 5 | Time of Supply of goods and Time of Supply of Services | 10% |
| | Total | 100% |

Reference Books:

1. Datey V.S., GST Ready Reckoner, Taxmman.
2. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
3. Batra Ashok, GST Law and Practice, CCH India – A Wolter Kluwer Business
4. Subramanian P.L., Guide to GST, Snowwhite
5. Gupta S.S., GST Law & Practice, Taxmann's
6. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business
7. Mohan Rajat, Illustrative Guide to GST, Bharat Law House
8. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.
9. GST Manual, Taxmann's, New Delhi