

**Veer Narmad South Gujarat University**  
 Third Year B.Com. Semester - V  
 Tax Procedure & Practice - Paper – 6  
 (Goods and Service Tax Act' 2017)  
 (Syllabus effective from Academic Year 2018-19 and onwards)

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

**Note: Examination for this paper will be of 25 marks only and of one hour only.**

| <b>Sr. No.</b> | <b>Course Inputs</b>   | <b>Weightage</b> |
|----------------|--|------------------|
| <b>Unit 1</b>  | <b>Payment of Tax</b><br>1. Liability to pay GST<br>Payment to be made in GST regime, Intra State Supply, Inter State Supply, Other Payments<br>2. Time of GST Payment<br>Main Features of GST Payment Process, Timing of Payment of GST, Date of deposit of tax, Sequence of payment of service tax<br>3. How to make payment?<br>Introduction, Input tax credit, cash payment, credit card payment | 25%              |
| <b>Unit 2</b>  | <b>Refunds</b><br>1. Refund of tax<br>2. Interest on delayed refunds<br>3. Consumer welfare fund<br>4. Utilisation of the fund   | 20%              |
| <b>Unit 3</b>  | <b>Assessment</b><br>1. Self Assessment<br>2. Provisional Assessment<br>3. Scrutiny of records<br>4. Assessment of non-filers of return<br>5. Assessment of unregistered persons<br>6. Summary assessment in certain specified cases   | 25%              |
| <b>Unit 4</b>  | <b>Audit</b><br>1. Audit by tax authorities<br>2. Special Audit  | 15%              |
| <b>Unit 5</b>  | <b>Penal Provisions</b><br>1. Offenses and penalties<br>2. General Penalty<br>3. General discipline related to penalty   | 15%              |
|                | <b>Total</b>   | 100%             |

**Reference Books:**

1. Dately 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

**Project of GST : 25 Marks**