

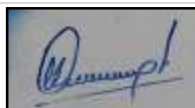
BBA III Year	BBA-C603		Semester-VI		
	Goods and Services Tax				
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination(ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
3 Hrs.	30(20+10)	70	100	04	40

	Course Outcomes:	Mapped Program Outcomes
CO.1	Understand and acquire in depth knowledge about various concepts related to Goods and services tax.	PO.1, PO.2, PO.7, PO.8
CO.2	Explain the importance of (GST) in the Indian and global economy and its contribution to the economic development.	PO.1, PO.2, PO.3, PO.5, PO.7, PO.8
CO.3	Outline the provisions concerned with payment of Tax, interest, IDS, TCS, Refund and returns and find probable solutions to problems in an ethical manner.	PO.1, PO.2, PO.4, PO.5, PO.7
CO.4	Apply the principles of taxations, objectives of taxes and its impact, shifting and incidence process of taxes in the market-oriented economy	PO.1, PO.2, PO.3, PO.4, PO.5, PO.6, PO.8

- Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration. **(8 hours)**
- Levy and collection of GST Taxable event- “Supply” of Goods and Services; 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; Classification of Goods and Services: Composite and Mixed Supplies. **(8 hours)**
- Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. **(8 hours)**
- Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. **(8 hours)**
- Special Provisions Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals **(8 hours)**

### SUGGESTED READINGS

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017



4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations* (2022), Taxmann Publications.

**NOTE:** The list of cases, specific references and books including recent articles will be announced in the class by concerned teachers from time to time.

