

JAMSHEDPUR WOMEN'S UNIVERSITY

CERTIFICATE COURSE IN GST

(1-Year Programme)

ADMISSION INFORMATION

INTRODUCTION

Department of Commerce & Business Management, Jamshedpur women's University, Jamshedpur is dedicated towards, creating dynamic Business environment in accordance with the present competitive environment, we have introduced Certificate course in Goods and service Tax (GST) . GST has been biggest Tax reform in India. The certificate course on GST is designed to give. In-depth knowledge of Goods service Tax. It will help students to give working knowledge on GST. The course is aimed to benefit students for seeking career opportunities in the Taxation domain. GST course can prepare students to face competitions and they can learn practical aspects of Goods and service Tax.



Sl.No	Information	Dates
1.	Eligibility for Admission	Bachelor Degree and PG with any stream (Art, Science and Commerce) with 45% Marks
2.	Fee structure	Rs 10,000 /- Per semester
3.	Course Duration	2 Semesters

Commerce and Business Management

Department of Commerce & Business Management, Jamshedpur women's University, Jamshedpur is dedicated to, creating a dynamic Business environment in accordance with the present competitive environment, we have introduced a Certificate course in Goods and Service Tax (GST). GST has been the biggest Tax reform in India. The certificate course on GST is designed to give In-depth knowledge of Goods Service Tax.

It will help students to give working knowledge on GST. The course is aimed to benefit students seeking career opportunities in the Taxation domain.

GST courses can prepare students to face competitions and they can learn practical aspects of Goods and Service Tax.

- a) **Eligibility** – Students of Jamshedpur Women's University Jamshedpur of any stream, (Science, Art, Commerce) UG / PG / Vocational, are eligible for Admission.

Fees - 10,000 per semester

Duration – one year (2 Semesters)

CERTIFICATE COURSE IN GST

SEM - I

Classes -8

Credit -3

Objectives: The course aims to provide an understanding of the salient features of GST law and the implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

Unit I : Introduction:-

Concept and Features of Indirect Tax, the Difference between direct tax and indirect tax, the concept of GST, Relevant definition Under GST Law, Constitutional aspects of GST, GST council, Constitution structure, and functioning.

Unit II: Concept of Supply under GST Law:-

Concept of Supply and type of Supply Under GST Law, Place of supply, Time of Supply, and the value of Taxable supply.

Unit III: Consideration Under GST Law:-

Concept of consideration, significance Of consideration, supply under without consideration.

Unit IV Levy of GST :

Basis of charges of GST, Interstate supply Intra state supply rate notified for the supply of various goods and service compositions levy, Reverse charge mechanism forward charge mechanism

CERTIFICATE COURSE IN GST

SEM-II syllabus

Classes -8

Credit -3

Unit I :

Exempted & Non-exempted goods & Service Exemptions from GST:- Power to grant an exemption, exempted goods under exemptions notifications, exempted services under the notification.

Unit II: Input Tax Credit:-

Meaning, eligibility and Condition for the input tax credit, Apportionment of Credit and blocked credit, Availability of Credit in special circumstances, Taking Input tax credit in respect of Input and capital goods sent for Job work, manner of distributions of credit by Input service distributor, manner of recovery of credit distributed in excess.

Unit III :- Registration Under GST :-

Threshold Limit for registration, person Liable for registrations, persons are not liable for compulsory registration in certain cases Procedure for Registration, Deemed registration, CTP and NTP, Cancellation of Registration,

Unit IV: Other Procedures Under GST:-

Tax invoices, Credit & Debit notes, Different GST returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic cash ledger, Interest ledger, Electronic Cash Ledger, Interest applicable under GST, Penalty Under GST, E-way bill in GST, TDS, Audit Under GST.

