

MMNSS COLLEGE, KOTTIYAM

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE ON GOODS AND SERVICE TAX- CONCEPTS AND IMPLICATIONS

Students list: *Enrollment list*

Sl.No	Name of the student	Candidate code	Signature
1	AJMI M N	15916116002	<i>Anil</i> /
2	AMAL.V	15916116003	<i>Anil</i>
3	ANAGHA.A	15916116004	<i>Ana</i>
4	ANANDHU.S	15916116005	<i>Anandhu</i>
5	ARUNIMA DEV	15916116006	<i>Arunima</i>
6	ARYA AJIKUMAR	15916116007	<i>Arya</i>
7	BINU.B	15916116008	<i>Binu</i>
8	HARIKRISHINAN .R.S	15916116009	<i>Harikrishnan</i>
9	HARITHA KRISHINAN	15916116010	<i>Haritha</i>
10	LAKSHMI MOHAN	15916116011	<i>Lakshmi</i>
11	NASLIM.A.NOUSHAD	15916116012	<i>Naslim</i>
12	NITHIN VIJAY	15916116013	<i>Nithin</i>
13	RESHMA.A.S	15916116014	<i>Reshma</i>
14	SAGAR.S.NAIR	15916116015	<i>Sagar</i>
15	SAMEEHA.S	15916116016	<i>Sameeha</i>
16	SRUTHY.U.S	15916116017	<i>Sruthy</i>
17	AJEESH .B.J	15916116020	<i>Ajeesh</i>
18	SWATHI.S	15916116019	<i>Swathi</i>
19	SURYA.L	15916116026	<i>Surya</i>
20	MEGHNA.J	15916116024	<i>Megha</i>
21	VARSHA.A	15916116027	<i>Varsha</i>
22	JINSY .U.V	15916116023	<i>Jinsy</i>

Chithra
Chithra.P

M. SreeKumar
HOD

Comm. & M
SKLEEN M
Associate Professor & Head
Dept of Commerce
M M T S College
Kottiyam, Kollam

DEPARTMENT OF COMMERCE
VALUE ADDED COURSE ON GOODS AND SERVICE TAX- CONCEPTS AND IMPLICATIONS

Curriculum of course:

Module I-Introduction to Goods and Service Tax, Meaning of Direct and Indirect tax, Evolution of GST, Structure of GST- CGST, SGST, UTGST & IGST, Benefits of implementing GST.

Module II- GST Council-powers and functions, GSTN, HSN Code, SAC code, levy and collection of tax, Rates of GST, Scope of supply, Time of supply, Input Tax credit.

Module III- Registration and payment of tax- procedure, GSTIN, Payment of tax, TDS, collection of tax and refund.


Module IV- Assessment, Audit -Types of Assessment- Assessment of Non Filers Assessment of Unregistered Persons. Audit-Search and Seizure - Inspection of Goods in Movement- Power of Authorities Demands And Recovery - Fraud and Suppression of Facts - Liabilities

Module V- Provisional Attachment and appeal- Assessment procedure, power of authorities, offences and penalties.

SUGGESTED READING:

- 1.H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delhi, 2018.
- 2.Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018
- 3.Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd

Chithra
Chithra P


SREEKUMAR M
Associate Professor & Head
Dept. of Commerce
M.M. NSS College
Kottiyam, Kollam

MMNSS COLLEGE, KOTTIYAM

DEPARTMENT OF COMMERCE

Course Title: Value Added Course on GST-Concepts and mplications

Course Code: CC CO-01

Course Duration : 30 Hours

Course schedule

Date	Time	Topic Discussed
25/8/18	10 to 1	Introduction to GST
12/9/18	10 to 1	Structure of GST
22/9/18	10 to 1	GST COUNCIL- powers and functions
28/9/18	10 to 1	GSTN, Rate of GST
6/10/28	10 to 1	Time of supply, Input tax credit
13/10/18	10 to 1	Registration and payment of Tax
20/10/18	10 to 1	Collection of tax and refund procedure
27/10/18	10 to 1	Assessment, Types -audit
3/11/18	10 to 12	Assessment procedure
17/11/18	10 to 12	Search and seizure, inspection of goods
24/11/18	10 to 12	Provisional attachment and appeal, offences and penalties

Name and Signature of Course Advisor: Chithra . p Chithra

Name and Signature of HOD : [Signature]

SREEKUMAR.M
Associate Professor & Head
Department of Commerce
MMNSS College
Kottiyam, Kollam

MMNSS COLLEGE, KOTTIYAM

VALUE ADDED COURSE ON GOODS AND SERVICE TAX- CONCEPTS AND IMPLICATIONS

Model Question paper

Total marks:30

Duration: 2 hours


One mark Questions(answer all questions)

1. What is TDS?
2. What is GSTN?
3. What is Tax pyramiding?
4. What is Deemed registration?
5. What is Time of Supply?
6. What is Composite tax?
7. What do you mean by HSN code?
8. What is IRN?
9. What do you mean by Best Judgement assessment?
10. What is UGST?

Five mark questions(Answer any four questions)

11. What is the importance of value addition in GST?
12. Explain different rates prevailing under GST.
13. What is special audit?
14. What is Input Tax credit?
15. Write a note on GST council.
16. What are the punishable offences under GST Law?

Chithra
Chithrap


SREEKUMAR M
Associate Professor & Head
Dept. of Commerce
M.M. NSS College
Kottiyam, Kollam

MMNSS COLLEGE, KOTTIYAM

DEPARTMENT OF COMMERCE 2018 - 19

VALUE ADDED COURSE ON GOODS AND SERVICE TAX- CONCEPTS AND IMPLICATIONS

Marklist

Sl.No	Name of the student	Candidate code	Marks secured
1	AJMI M N	15916116002	27
2	AMAL.V	15916116003	12
3	ANAGHA.A	15916116004	22
4	ANANDHU.S	15916116005	20
5	ARUNIMA DEV	15916116006	28
6	ARYA AJIKUMAR	15916116007	28
7	BINU.B	15916116008	15
8	HARIKRISHNAN .R.S	15916116009	21
9	HARITHA KRISHNAN	15916116010	25
10	LAKSHMI MOHAN	15916116011	26
11	NASLIM.A.NOUSHAD	15916116012	26
12	NITHIN VIJAY	15916116013	18
13	RESHMA.A.S	15916116014	18
14	SAGAR.S.NAIR	15916116015	25
15	SAMEEHA.S	15916116016	22
16	SRUTHY.U.S	15916116017	22
17	AJEESH .B.J	15916116020	23
18	SWATHI.S	15916116019	26
19	SURYA.L	15916116026	25
20	MEGHNA.J	15916116024	22
21	VARSHA.A	15916116027	21
22	JINSY .U.V	15916116023	23

Chithra
Chithra P

V
M. Sree Kumar
HOD
Commerce

SREEKUMAR M
Associate Professor & Head
Dept. of Commerce
M.M. NSS College
Kottiyam, Kottayam

MMNSS COLLEGE, KOTTIYAM

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE ON GOODS AND SERVICE TAX- CONCEPTS AND IMPLICATIONS

Course Code: CC CO-01

Report of course

Department of commerce organized a value added course on GST-concepts and implications . 22 students belongs to final year B.com enrolled and participated and course was conducted on lecturing mode. Chithra.P, faculty of Department of Commerce handled the lecturing sessions. 30 hours were allotted to complete the whole curriculum of the course. Students was evaluated based on an assessment. All student participants successfully completed the course. The present course equipped students to understand about the concepts of GST and familiarized with the terminologies used in GST Forms and procedures.

Chithra
Chithra.P

✓
M. Sreekumar
HOD
Commerce

SREEKUMAR.M
Associate Professor & Head
Dept. of Commerce
M.M.N.S.S. College
Kottiyam, Kollam



Principal
M.M.N.S.S. COLLEGE
KOTTIYAM