DEPARTMENT OF COMMERCE ( 20)

# MMNSS COLLEGE, KOTTIYAM DEPARTMENT OF COMMERCE

## PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Students list: [noolimens List

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Dept. of Commerce

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# MMNSS COLLEGE, KOTTIYAM DEPARTMENT OF COMMERCE

# PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Students list: Ennollment Last

	Name of the student	Candidate code	Signature
1	ARDRA M	150404	
2	DEEPIKA DEVI S	15918116001	ا سودلوی
3	DEVIKA V S	15918116002	Deepka
4	DEVULAL M S	15918116003	Demi
5	FATIMA N	15918116004	Gage
6	GOPIKA R	15918116005	Jaly
7	GOURI SREEKUMAR	15918116006	Cat.
8	MALAVIKA M	15918116007	(Sat)
9	MRIDULA MURALI	15918116008	· I (alèmbe
10	NANDANA A	15918116009	of the a
11	SOORAJ S	15918116010	Madan
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14	ABHUITH V	15918116013	I de la companya della companya della companya de la companya della companya dell
15	ADERSH V J	15918116014	Adeal
16	AKHILNATH R	15918116015	Philiph
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17	AMRITHA S VIJAYAN	15918116017	Anullus
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20	ARJUN A R	15918116020	deren Lynn
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22.	ABHUITH J	15917116001	affiliation
23	AKHILA MOHAN K	15917116002	
24	ARCHANA KRISHNAN	15917116003	Asilar 1/810n
25	ASHITHA S JEEVAN	15917116004	
26	ASWATHY R	15917116005	Adutha
27	CHINNUAS	15917116006	-Asusky
28	DEVIKA R B	15917116007	Chinin As
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31	KARTHIK M	15917116010	Kgld
32	KAVYA MOHAN	15917116010	Kayluk
33	NEETHU B M	15917116011	- Kank
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#### Department of Commerce Mannam Memorial NSS College Kottiyam, Kollam

#### PRACTICAL SESSION ON GST-FILING AND PR DCEDURE

**Course Code: CC CO-02** 

#### **Curriculum of course:**

Module I- GST IN INDIA-A Synopsis, Background, Concept of 3ST, Definitions and related terminologies Supply under GST and related provisions, Char<sub>2</sub>: of GST and relevant Definitions.

Module II- TIME AND VALUE OF SUPPLY: related definitions and p ovisions

Module III- REGISTRATION: Persons liable for registration, relevent procedures for the registrations and workings at GST portal in this regards.

Module IV- TAX INVOICE, CREDIT AND DEBIT NOTES, ITC: Kn wledge about the Tax invoice, Credit notes, Debit notes, Revised Tax Invoice, Receipt Vouchers and other specified documents in the act, procedure for claiming input tax credit.

Module V- RETURNS: Knowledge in respect of filing of GST returns t Portal.

#### SUGGESTED READING:

1.H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delh. 2018.

2. Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018

3.Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt | td

LUB HILLUB. C.V July

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

# MMNSS COLLEGE, KOTTIYAM DEPARTMENT OF COMMERCE

Course Title: Practical Session on GST-filing and procedure

Course Code: CC CO-02

**Course Duration: 30 Hours** 

## Course schedule

Date	Time	Topic Discussed
21/09/2019	10 to 1	A Synopsis, Background, Concept of GST, Definitions and related terminologies
28/09/2019	10 to 1	Supply under GST and related provisions, Charge of GST and relevant Definitions
12/10/2019	10 to 1	TIME AND VALUE OF SUPPLY: related definitions and provisions
19/10/2019	10 to 1	Persons liable for registration
9/11/2019	10 to 12	Relevant procedures for the registrations and world
16/11/2019	10 to 1	GST portal in this regards.  Knowledge about the Tax invoice, Credit notes
23/11/2019	10 to 1	Debit notes, Revised Tax Invoice, ITC
7/12/2019	10 to 12	Receipt Vouchers and other specified documents in the GST act Practical
14/12/2019	10 to 12	Knowledge in respect of filing of GST returns at Portal Practical
11/01/2020	10 to 1	Knowledge in respect of filing of GST returns at Portal Practical
18/01/2020	10 to 1	Knowledge in respect of filing of GST returns at Portal Practical

Name and Signature of HOD:

M. Sreekumas

#### Department of Commerce Mannam Memorial NSS College Kottiyam, Kollam

#### PRACTICAL SESSION ON GST-FILING AND PR DCEDURE

Course Code: CC CO-02

#### **Model Question paper**

Total marks:30 Quration: 2 hours

1. ACD Sweets Ltd., registered in Kerala dealing in supply of s veets from its shop in city "X".It has shops (units) in City "Y" and City "Z" in K rala and City "W" in Tamil Nadu. It transfers some of its stock from its shop in Cit "X" to its other units in Kerala(intra-state) and Tamil Nadu(inter-state). Whether puch self-supplies are taxable under Goods and Services Tax?

Or

Mr. X, a registered taxpayer under regular scheme, did not make any taxable supply during the month of July. Is he required to file a GSTR-3B?

2. Mrs. X has opted for composition scheme at the time of regist ation and purchased a plant and machinery Rs. 30,00,000 and paid input tax at a rate of 18% and tax credit was not allowed but after a period of 9 month and 10 days tl : dealer has opted for payment u/s 9 i.e. normal scheme. Compute amount of tax cred : allowed to Mrs. X.

Or

If a return has been filed, how can it be revised if some changes are 1 equired to be made?

3. Mrs. XYZ acts as a referee in a Basketball match organized | y Sports Authority of India. She has also acted as a referee in another charity Basketball organized by a local sports club, in lieu of a lump sum payment. Discuss who there she is required to pay any GST?

Or

Mr. Kalpesh is a registered dealer in Kerala paying tax under composition levy from 1st April. However, he opts to pay tax under regular scheme from 1st December. Is he liable to file GSTR-4 for the month of November? Discuss.

4. Mr. Bhudev, an unregistered person receives commission of Rs. 21,00,000/-as an insurance agent from insurance company. Will he be required to charge GST on the same?

Or

How to calculate Goods and Services Tax (GST

5. Question 17 Mr. Arun of Assam, provides the following information for the preceding financial year 2018-19. You are required to find out the agging gate turnover for the purpose of eligibility of composition levy scheme and det rmine whether he is eligible for composition levy scheme or not, for the F.Y. 2019-2).

Particulars	Amount lakhs)		Circ
MAHIMA C.V Jul		Asso	SREEKUMAR.M Deciate Professor & H Dept of Commerce M.M. NSS College M.M. NSS Kollam Kottiyam, Kollam

### Department of Commerce Mannam Memorial NSS College Kottiyam, Kollam

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Value of taxable outward supplies (out of above Rs.10 lakhs was in course of interstate transactions).	50.00
Value of exempt supplies (which include Rs. 30 lakhs was received as an interest on loans &advances).	70.00
Value of inward supplies on which he is liable to pay tax under reverse charge	5.00
Value of exports All the amounts are exclusive of GST	5.00

Or

Distinguish between composite supply and mixed supply. Expl: n in the context of CGST Act, the liability on composite and mixed supplies

6. What is the quantum of penalty provided for in the CGST /SGS (Act?

Or

Who is the person responsible to make assessment of taxes payable under the CGST Act?

MAHIMA.CV CL

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

# MMNSS COLLEGE, KOTTIYAM DEPARTMENT OF COMMERCE

### PRACTICAL SESSION ON GST-FILING AND PROCEDURE

#### Marklist

SI.No	Name of the student	Candidate code	Marks Secured
1	ARDRA M	15918116001	30
2 DEEPIKA DEVI S		15918116002	30
3	DEVIKA V S	15918116003	25
4	DEVULAL M S	15918116004	30
5	FATIMA N	15918116005	28
6	GOPIKA R	15918116006	30
7	GOURI SREEKUMAR	15918116007	30
8	MALAVIKA M	15918116008	30
9	MRIDULA MURALI	15918116009	25
10	NANDANA A	15918116010	30
11	SOORAJ S	15918116011	30
12	SUJITH S	15918116012	30
13	ABHIJITH V	15918116013	26
14		15918116014	28
15		15918116015	24
16		15918116016	30
17		15918116017	30
18		15918116018	30
19	ANJALI V S	15918116019	25
20	) ARJUN A R	15918116020	30
2	1 ASWIN S	15918116021	30
2:	2 АВНИІТН Ј	15917116001	25
2	3 AKHILA MOHAN K	15917116002	30
2	4 ARCHANA KRISHNAN	15917116003	25
2	5 ASHITHA S JEEVAN	15917116004	25
2	26 ASWATHY R	15917116005	28
2	27 CHINNU A S	15917116006	30
	28 DEVIKA R B	15917116007	30
	29 DIVYA B	15917116008	30
	30 KALA R	15917116009	25
	31 KARTHIK M	15917116010	24
	32 KAVYA MOHAN	15917116011	30
	33 NEETHU B M	15917116012	30
	34 RESHMA SURESH	15917116013	30
	35 SIVAPRASADS	15917116014	30

MAHIMA C.V Jub

M SREEKUMAR. M Head
Associate Professor & Head
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# MMNSS COLLEGE, KOTTIYAM **DEPARTMENT OF COMMERCE** PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Course Code: CC CO-02

## Report of course

Department of commerce organized a value added course titled Practical session on GST-filing and procedure . 35 students belongs to First year and Second year B.com enrolled and participated and course was conducted on lecturing mode. Mahima C V, 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 experience the practical aspects of GST and familiarized with the GST filing procedures.

MAHIMA CV MA

M. Srcekuman Head Dept. of Commerce.