

MMNSS COLLEGE, KOTTIYAM

DEPARTMENT OF COMMERCE

PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Students list: *Enrollment List*

Sl.No	Name of the student	Candidate code	Signature
1	ARDRA M	15918116001	<i>Ardra</i>
2	DEEPIKA DEVI S	15918116002	<i>Deepika</i>
3	DEVIKA V S	15918116003	<i>Devika</i>
4	DEVULAL M S	15918116004	<i>Devulal</i>
5	FATIMA N	15918116005	<i>Fatima</i>
6	GOPIKA R	15918116006	<i>Gopika</i>
7	GOURI SREEKUMAR	15918116007	<i>Gouri</i>
8	MALAVIKA M	15918116008	<i>Malavika</i>
9	MRIDULA MURALI	15918116009	<i>Mridula</i>
10	NANDANA A	15918116010	<i>Nandana</i>
11	SOORAJ S	15918116011	<i>Sooraj</i>
12	SUJITH S	15918116012	<i>Sujith</i>
13	ABHINATH V	15918116013	<i>Abhinath</i>
14	ADERSH V J	15918116014	<i>Adersh</i>
15	AKHILNATH R	15918116015	<i>Akhil</i>
16	AMITH A	15918116016	<i>Amith</i>
17	AMRITHA S VIJAYAN	15918116017	<i>Amritha</i>
18	ANANDAN A	15918116018	<i>Anandan</i>
19	ANJALI V S	15918116019	<i>Anjali</i>
20	ARJUN A R	15918116020	<i>Arjun</i>
21	ASWIN S	15918116021	<i>Aswin</i>
22	ABHINATH J	15917116001	<i>Abhinath</i>
23	AKHILA MOHAN K	15917116002	<i>Akhila</i>
24	ARCHANA KRISHNAN	15917116003	<i>Archana</i>
25	ASANTHA S JEEVAN	15917116004	<i>Asantha</i>
26	ASWATHY R	15917116005	<i>Aswathy</i>
27	CHINNU A S	15917116006	<i>Chinnu</i>
28	DEVIKA R B	15917116007	<i>Devika</i>
29	DIVYA B	15917116008	<i>Divya</i>
30	KALA R	15917116009	<i>Kala</i>
31	KARTHIK M	15917116010	<i>Karthik</i>
32	KAVYA MOHAN	15917116011	<i>Kavya</i>
33	NEETHU B M	15917116012	<i>Neethu</i>
34	RESHMA SURESH	15917116013	<i>Reshma</i>
35	SIVAPRASAD S	15917116014	<i>Sivaprasad</i>

MOHANA C V

SREEJIMAR M
Associate Professor & Head
Dept. of Commerce
M M N S S College
Kottiyam

MMNSS COLLEGE, KOTTIYAM

DEPARTMENT OF COMMERCE

PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Students list: *Enrollment List*

SLNo	Name of the student	Candidate code	Signature
1	ARDRA M	15918116001	<i>Ardra</i>
2	DEEPIKA DEVI S	15918116002	<i>Deepika</i>
3	DEVIKA V S	15918116003	<i>Devika</i>
4	DEVULAL M S	15918116004	<i>Devulal</i>
5	FATIMA N	15918116005	<i>Fatima</i>
6	GOPIKA R	15918116006	<i>Gopika</i>
7	GOURI SREEKUMAR	15918116007	<i>Gouri</i>
8	MALAVIKA M	15918116008	<i>Malavika</i>
9	MRIDULA MURALI	15918116009	<i>Mridula</i>
10	NANDANA A	15918116010	<i>Nandana</i>
11	SOORAJ S	15918116011	<i>Sooraj</i>
12	SUJITH S	15918116012	<i>Sujith</i>
13	ABHIJITH V	15918116013	<i>Abhi</i>
14	ADERSH V J	15918116014	<i>Adersh</i>
15	AKHILNATH R	15918116015	<i>Akhil</i>
16	AMITH A	15918116016	<i>Amith</i>
17	AMRITHA S VIJAYAN	15918116017	<i>Amritha</i>
18	ANANDAN A	15918116018	<i>Anandan</i>
19	ANJALI V S	15918116019	<i>Anjali</i>
20	ARJUN A R	15918116020	<i>Arjun</i>
21	ASWIN S	15918116021	<i>Aswin</i>
22	ABHIJITH J	15917116001	<i>Abhi</i>
23	AKHILA MOHAN K	15917116002	<i>Akhila</i>
24	ARCHANA KRISHNAN	15917116003	<i>Archana</i>
25	ASHITHA S JEEVAN	15917116004	<i>Ashitha</i>
26	ASWATHY R	15917116005	<i>Aswathy</i>
27	CHINNU A S	15917116006	<i>Chinnu</i>
28	DEVIKA R B	15917116007	<i>Devika</i>
29	DIVYA B	15917116008	<i>Divya</i>
30	KALA R	15917116009	<i>Kala</i>
31	KARTHIK M	15917116010	<i>Karthik</i>
32	KAVYA MOHAN	15917116011	<i>Kavya</i>
33	NEETHU B M	15917116012	<i>Neethu</i>
34	RESHMA SURESH	15917116013	<i>Reshma</i>
35	SIVAPRASAD S	15917116014	<i>Sivaprasad</i>

MDHIMA C.V

SREEV
Associate Professor & Head
Dept. of Commerce
MNSS College
Kottiyam

PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Course Code: CC CO-02

Curriculum of course:

Module I- GST IN INDIA—A Synopsis, Background, Concept of GST, Definitions and related terminologies Supply under GST and related provisions, Character of GST and relevant Definitions.

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


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


Module IV- TAX INVOICE, CREDIT AND DEBIT NOTES, ITC: Knowledge 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 at Portal.

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

M.A. HIMA.C.V. 


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

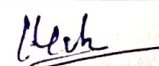
Course Code: CC CO-02

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 workings at GST portal in this regards.
16/11/2019	10 to 1	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 Course Advisor:

MAHIMA.C.V. 

Name and Signature of HOD :


M. Sree Kumar

PRACTICAL SESSION ON GST-FILING AND PROCEDURE

Course Code: CC CO-02

Model Question paper

Total marks:30

Duration: 2 hours

1. ACD Sweets Ltd., registered in Kerala dealing in supply of sweets from its shop in city "X". It has shops (units) in City "Y" and City "Z" in Kerala and City "W" in Tamil Nadu. It transfers some of its stock from its shop in City "X" to its other units in Kerala (intra-state) and Tamil Nadu (inter-state). Whether such 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 registration 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 months and 10 days the dealer has opted for payment u/s 9 i.e. normal scheme. Compute amount of tax credit allowed to Mrs. X.

Or

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

3. Mrs. XYZ acts as a referee in a Basketball match organized by 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 whether 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 aggregate turnover for the purpose of eligibility of composition levy scheme and determine whether he is eligible for composition levy scheme or not, for the F.Y. 2019-20.

Particulars	Amount, Rs. in lakhs)

MAHIMAN V. Lish

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

Department of Commerce
Mannam Memorial NSS College
Kottiyam, Kollam

Value of taxable outward supplies (out of above Rs.10 lakhs was in course of inter-state 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. Explain 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 /SGST Act?

Or

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

MAHIMA.C.V. 


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**

Sl.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	ADERSH V J	15918116014	28
15	AKHILNATH R	15918116015	24
16	AMITH A	15918116016	30
17	AMRITHA S VIJAYAN	15918116017	30
18	ANANDAN A	15918116018	30
19	ANJALI V S	15918116019	25
20	ARJUN A R	15918116020	30
21	ASWIN S	15918116021	30
22	ABHIJITH J	15917116001	25
23	AKHILA MOHAN K	15917116002	30
24	ARCHANA KRISHNAN	15917116003	25
25	ASHITHA S JEEVAN	15917116004	25
26	ASWATHY R	15917116005	28
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	SIVAPRASAD S	15917116014	30

MAHIMA C.V. Sub

M. Sree Kumar
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
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 C.V

Uch

✓
M. Sreekumar
Head
Dept. of Commerce .




Principal
MMNSS COLLEGE,
KOTTIYAM