| | |
|---|---|
| **COURSE TITLE** | **GST AND CUSTOMS DUTY** |
| **COURSE CODE** | **04BB0618** |
| **COURSE CREDITS** | **4** |

**Course Outcomes:** After completion of this course, student will be able to:

1 Apply the basic concepts of Indirect Tax and GST in practical scenarios.
2 Evaluate GST provisions related to input tax credit, registration, and return filing.
3 Apply fundamental customs duty provisions to import/export cases.
4 Analyze the impact of GST on business transactions and supply chains.
5 Draft a GST-compliant invoice and outline a basic customs clearance process.

**Pre-requisite of course:**None

**Teaching and Examination Scheme**

| Theory Hours | Tutorial Hours | Practical Hours | ESE | IA | CSE | Viva | Term Work |
|---|---|---|---|---|---|---|---|
| 4 | 0 | 0 | 50 | 30 | 20 | 0 | 0 |

| Contents : Unit | Topics | Contact Hours |
|---|---|---|
| 1 | **Introduction to GST**<br>Basics of Indirect Taxation – Difference between Direct Taxes and Indirect Taxes,, GST charge and applicability – Advantages and limitations of GS,, Concept of Supply and various types of supply under GST, Negative list, brief introduction of exemptions | 14 |
| 2 | **Input Tax Credit,**<br>Meaning of Input Tax Credit , Eligibility for taking Input Tax Credit, Conditions attached with availing and utilizing Input Tax Credit,, Overview of blocked credit | 14 |
| 3 | **GST Invoicing and Reverse Charge Mechanism**<br>Concept of Tax Invoice,, Bill of Supply,, E-way Bill and E-Invoicing,, Overview of Forward Charge Mechanism, Services covered by Reverse Charge Mechanism | 10 |
| 4 | **Registration and Return Filing**<br>Persons required to take Registration under GST , Explanation of GST Portal,, Process and Time Limit of taking Registration , Various returns under GST, Frequency of Returns, Overview of Payment of GST | 10 |

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| Contents : Unit | Topics | Contact Hours |
|---|---|---|
| 5 | **Customs duty**<br>Customs duty: Introduction – charge of customs duty, Definitions of i) Import; ii) Export; iii)India;, Definitions of iv) Indian Customs Water; v)Exclusive Economic Zone of India, Types of customs duty – Concepts of Import Export Code and Bill of Entry,, Simple case study on valuation of goods, Brief explanation of Foreign Trade Policy (study of individual foreign trade policy is not expected) | 12 |
| **Total Hours** | | **60** |

**Textbook :**

1 GST Law And Practice, V.S DATEY, Taxman, 2020, V.S DATEY, Taxman, 2020

**References:**

1 Bangar's comprehensive guide to Taxation,, Bangar's comprehensive guide to Taxation,, Dr Yogendra Bangar & Dr. Vandana Bangar,, Aadhya Prakashan, 2019

2 GST (CA Intermediate),, GST (CA Intermediate),, CA Raj K Agrawal ,, Taxmann , 2020

**Suggested Theory Distribution:**

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery and evaluation

| Remember / Knowledge | Understand | Apply | Analyze | Evaluate | Higher order Thinking / Creative |
|---|---|---|---|---|---|
| 0.00 | 0.00 | 35.00 | 35.00 | 30.00 | 0.00 |

**Instructional Method:**

1 Theory

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