

COURSE TITLE	GST ASSISTANT
COURSE CODE	04BC0251
COURSE CREDITS	6

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

- 1 Apply for GST registration, file returns (GSTR-1, GSTR-3B, GSTR-9), and manage e-way bills and input tax credit (ITC).
- 2 Analyze GST's impact on sectors like manufacturing, e-commerce, and MSMEs, understanding sectoral challenges and benefits.
- 3 Evaluate complex GST topics, including valuation rules, anti-profiteering measures, and amendments.
- 4 Demonstrate practical GST skills, including return filing, invoice preparation, and using the GSTN portal.
- 5 Analyze trends like GST 2.0, digital taxation, and AI applications, forecasting their impact on businesses and compliance.

Pre-requisite of course:NA

Teaching and Examination Scheme

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

Contents : Unit	Topics	Contact Hours
1	Introduction to GST Basics of GST – Meaning, Objectives, & Scope, Types of GST – CGST, SGST, IGST, UTGST, GST vs. Earlier Indirect Tax System, GST Council – Composition & Decision-Making Process, GST Returns & Due Dates Overview, GST Rate Structure & Tax Slabs, Case Studies	15
2	GST Compliance & Returns GSTR-1, GSTR-3B, GSTR-9 – Purpose, E-Way Bill System – Rules, Input Tax Credit (ITC) – Concept, Eligibility & Reversal, GST Audit & Reconciliation, Reverse Charge Mechanism (RCM) & Applicability, GST Notices, Non-Compliance & Penalties, GST Refund Process & Eligibility, Case Studies	15
3	Sector-Specific GST Applications GST in Manufacturing Industry, GST in E-commerce & Online Businesses, GST in Services Sector (IT, Healthcare, Banking), GST for Export & Import Businesses, GST Impact on MSMEs & Startups, Composition Scheme Under GST & Its Benefits, Digital Services Taxation in India	10

Contents : Unit	Topics	Contact Hours
4	Advanced GST Concepts GST Valuation Rules & Tax Invoicing, Place of Supply & Time of Supply Rules, Anti-Profitteering Measures in GST, GST Compensation to States, Recent Amendments & Updates in GST Law, GST and International Trade Agreements, Litigation & Dispute Resolution in GST	10
5	Future of GST & Digital Taxation GST 2.0 – Expected Reforms & Global Trends, Digital Taxation & E-Governance Initiatives, Impact of GST on Ease of Doing Business in India, Case Study: GST & Its Role in India's Economic Growth	10
Total Hours		60

Suggested List of Experiments:

Contents : Unit	Topics	Contact Hours
1	Practical GST Applications Hands-on Session on GST Return Filing, GST Registration – Process, Eligibility, and Documents Required, Using GSTN (Goods & Services Tax Network) Portal, Preparing GST-Compliant Invoices & Credit Notes, GST Accounting Entries & Reconciliation, Understanding Automated GST Filing Software, E-Way Bill System Generation process, GST Audit & Reconciliation, Handling GST Scrutiny & Assessments, Case Study: GST Audit of a Large Corporation	60
Total Hours		60

Textbook :

- 1 R.K. Jain's GST Tariff of India , R.K. Jain, Bharat Law House, 2025
- 2 Commercial's GST Bare Act, Commercial Law Publishers (India) Pvt. Ltd., Commercial Law Publishers (India) Pvt. Ltd., 2025

References:

- 1 GST Act & Rules, GST Act & Rules, TaxReply, TaxReply, 2025

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					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
10.00	15.00	25.00	25.00	25.00	0.00

Instructional Method:

- 1 Board work, PPT, Practical

Supplementary Resources:

- 1 <https://www.gst.gov.in>
- 2 <https://www.cbic.gov.in>
- 3 <https://gstcouncil.gov.in>
- 4 <https://ewaybillgst.gov.in>
- 5 <https://incometaxindia.gov.in/Pages/gst.aspx>