

Sh. L.N. Hindu College, Rohtak

Affiliated to M.D.University, Rohtak
A Post Graduate Co-Educational College, Bhiwani Road, Rohtak
Accredited by NAAC with 'B' (2.74) Grade

Certificate Course in GST

Beneficiaries: For UG & PG Classes of Commerce

Duration: 40 Hours

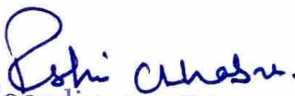
Objective of the Course:

- To understand the concept of Goods and Services Tax
- To Learn about Supply and Time of Goods and Services
- To understand the Invoicing and Input Credit Mechanism
- To provide knowledge about Returns and Payment of Tax & Consequences of Non-Compliance
- To Understand the Tax Rate structure and Refund of Tax
- To Understand the Job Work and Non-Resident Tax Payer
- To Understand E-Commerce and Compliance Rating
- To understand the role of Tax Return Preparer
- To provide Knowledge about GSTN and GSP
- To understand the Audit process
- To Learn about Demands and Recovery
- To Learn about Appeals and Revision
- To Understand Liability to Pay

Learning Outcomes of the Course:

At the end of the course the students will be able to learn/understand the following:

- Students will be able to identify the technical terms related to Goods & Service Tax and understand the concept of GST.
- The commercial tax practices
The procedure for registration, payment and refund of GST
- The appeals, offences and penalties with respect to GST


Coordinator, IQAC
Sh. L.N. Hindu College, Rohtak



Syllabus

Theory Paper: 60 Marks

Practical: 40 Marks

Total Marks: 100

NOTE: The examiner shall set nine questions in all covering the whole syllabus. Question No 1. will be compulsory covering all the units and shall carry six small questions of two marks each. The rest of the eight questions will be from all the units the examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 12 marks each.

Unit-I

Introduction: - Overview of GST, Benefits & Administration of GST, Constitutional Framework: GST Council. GST Network, E-Way Bill, Avoidance of Dual Control and Key Definitions, Concept of GST Supply: Meaning, Time, and Evaluation, levy and collection of Tax, Tax Exemption from GST; Composition levy Scheme

Unit-II

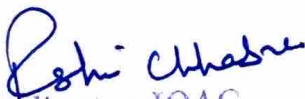
Time & Place of Supply: - Determination of Place and Supply of Goods & Services, GST on Import & Export, Transfer to Branch or Agent, Taxation Mechanism under GST: - Levy of GST & Compensation Cess, CGST, SGST, UGST, Exemptions and Exempted Supplies Integrated Goods and Services Tax Act, 2017, Main Exempted Goods & Services, Nature of Supplies: Inter State and Intra State, Value of supply including valuation rules; Value of Taxable Supply

Unit-III

Input tax credit:- Eligibility and conditions of ITC, Apportionment of ITC, ITC in case of banking company, financial institutions and NBFC, ITC availability in Various Situations, Proportional Reversal of ITC, Transfer of ITC on account of change in constitution of registered person, Input Service Distributor - Distribution of Credit, Registration if ISD and Return Forms

Unit-IV

Registration; Issue of invoices: - Tax invoice, Credit & Debit Notes, revised tax invoice, bill of supply, receipt voucher, refund voucher, payment voucher, and invoices in special cases; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit.


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Suggested Reading:-

- The Central Goods and Services Tax Act, 2017.
- The Integrated Goods and Services Tax Act, 2017.
- The Union Territory Goods and Services Tax Act, 2017.
- Goods and Services Tax- Parveen Gupta and R.K. Tyagi, SBPD Publishing House
- GST and Custom Law- Anoop Modi and Mahesh Gupta, SBPD Publication, Agra
- Goods and Services Tax (GST) – Dr. H.C. Mahrotra and Prof. V.P. Aggarwal, Sahitya Bhawan Publications, Agra
- Goods and Services Tax – Joy Dhingra, Kalyani Publication, New Delhi

Note: Latest and additional good books may be suggested and added from time to time.

Pshu Chandra
Coordinator, IQAC
Sh. L.N. Hindu College, Rohtak



Sh L N Hindu College Rohtak

Registration List for the Session 2019-2020

of Course AST

Course Coordinator Dr. Shalu Juneja


Sr no	Name of Student	Class	Roll No	Signature
1	Mohit	B.Com 3 rd	7504	Mohit
2	Anjali	B.Com (P)	1730	Anjali
3	Mannu	B.Com	1630	Mannu
4	Vishal	B.Com 2	623	Vishal
5	Kamshika	B.Com 3	1619	Kamshika
6	Vashika	B.Com (H)	3367	Vashika
7	Simran	"	902	Simran
8	Chirag	" (F)	3364	Chirag
9	Divya	"	3303	Divya
10	Shant	B.Com 2	656	Shant
11	Meha	B.Com 3 rd	3351	Meha
12	Sudhiksha	M.Com	5548	Sudhiksha
13	Keiyanka	B.Com (P)	7517	Keiyanka
14	Ikshara Kaur	"	7508	Ikshara
15	Aman	B.Com	694	Aman
16	Kashish	"	607	Kashish
17	Bhakti	Kublee	7547	Bhakti
18	Diksha	B.Com (P)	7514	Diksha
19	Divesh	B.Com 2	619	Divesh
20	Chauhan	B.Com (P)	7520	Chauhan
21	Himani	B.Com 5 th	1628	Himani
22	Daaravah	B.Com (P)	7520	Daaravah
23	Nisha	M.Com 1 st	5505	Nisha
24	Pallavi	B.Com (H) 3	3336	Pallavi
25	Hanshu	B.Com (P)	7531	Hanshu
26	Hanshi	B.Com (H)	5511	Hanshi
27	Garnsi	M.Com	5510	Garnsi
28	Palak	M.Com 1 st	1722	Palak
29	Muskan	"	3357	Muskan
30	Saksham Dua	B.Com (P)	3301	Saksham
31	Jatin	"	5220	Jatin
32	Bhumnika	"	1672	Bhumnika
33	Dimple	B.Com (H)	7526	Dimple
34	Komal	B.Com (P)	5528	Komal
35	Yash Vachdeva	M.Com 1 st	7523	Yash
36	Rohit Saini	B.Com 1 st	1728	Rohit
37	Upasana	B.Com (P)	1674	Upasana
38	Upasana	B.Com (P)	1755	Upasana
39	Mannu	B.Com	1630	Mannu

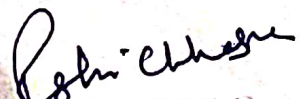
Sh. Chandra
Coordinator, IQAC
Sh. L.N. Hindu College, Rohtak

Dr. Shalu Juneja
(Dr. Shalu Juneja)
Asst. Professor



Sr no	Name of Student	Class	Roll No	Signature
40	Anu	M.Com	5506	Anu
41	Bhavya	B.Com(P)	1623	Bhavya
42	Bhavya	"	1623	Bhavya
43	Aashit	B.Com(H)	3316	Aashit
44	Rahul	B.Com	1602	Rahul
45	Mohit	B.Com(2)	1656	Mohit
46	Jelw	" (P)	7509	Jelw
47	Khushboo	B.Com(P)	7535	Khushboo
48	Ritik	" (P)	3355	Ritik
49	Archana Rani	B.Com(P)	7561	Archana
50	Alka	"	7534	Alka
51	Pooja	"	7533	Pooja
52	Komal	"	7528	Komal
53	Manisha	"	5504	Manisha
54	Harshita	B.Com(H)	3313	Harshita
55	Ekta	B.Com(H)	3380	Ekta
56	Harshita Dhamija	" (H)	3313	Harshita
57	Iknoor Kaur	B.Com(P)	7508	Iknoor
58	Simran	"	7528	Simran
59	Komal	"	7648	Komal
60	Pavteek	"	7628	Pavteek
61	Rahul	"	699	Rahul


 (M. Shalini)
 Asst. Professor


 Coordinator, IQAC
 Sh. L.N. Hindu College, Rohitak



Sh. L. N. Hindu College Rohtak

Award List (including Internal Assessment & Final Theory Examination) with Grades
of successful students regarding Online Certificate Course in GST

Session : 2019-20

Course Coordinator : Dr. Shalu Juneja							Grade
S. No.	Name	Class	Roll. No.	Theory Exam (MM 60)	I.A. (MM 40)	Total Marks (100)	
1	Alka	B.com final	7534	48	38	86	A
2	Aman	B.com 1st	701	36	30	66	C
3	Anjali makkar	B.com pass 5th sem	1730	42	30	72	B
4	Anu	M. Com	5506	54	23	77	B
5	Archana Rani	B.com final	7561	42	32	74	B
6	Archit	B.Com (H) final year	3310	47	35	82	A
7	Bharti	Kuldeep	7547	45	36	81	A
8	Bhumika	B. Com final year	7526	50	30	80	A
9	Bhumika	B.com 2nd	1610	45	35	80	A
10	Charul	B.com final year	7520	49	32	81	A
11	Chirag Anand	B.com hons. Final yr	3364	49	32	81	A
12	Chirag Kapoor	B.com 2nd	1606	42	30	72	B
13	Deepali	B.com final year	7511	48	22	70	B
14	Diksha	B.com pass final	7514	47	36	83	A
15	Gomsi	B.com pass final year	1722	50	35	85	A
16	Himani	M.com 1st year	5505	46	35	81	A
17	Iknoor kaur	B.com final	7508	44	38	82	A
18	Kamal Chhokra	B.com 1st	680	38	35	73	B
19	Kanika	B.Com (H) final year	3370	54	35	89	A
20	Kartika	B.Com Final	7647	54	28	82	A
21	Khushboo	B.com(pass course)	7535	35	25	60	C
22	Komal	B.com final	7573	35	25	60	C
23	Manish Sikka	B.com 2nd year	1660	48	32	80	A
24	Mannu	B.com 2nd	1630	48	25	73	B
25	Megha	B.com hons 3rd year	3351	46	27	73	B
26	Mohit	B.com 3	7504	40	35	75	B
27	Nisha	B.com final	7531	52	32	84	A
28	Pooja	B.com final year	7533	58	35	93	A
29	Preeti	B.com 1st	637	47	25	72	B
30	Priyanka	B.com final	7517	54	35	89	A
31	Purvansh	B.com 1st (H)	5234	46	35	81	A
32	Raghav Nakra	B.com 1st	684	50	35	85	A
33	Rahul	B.com	1602	50	30	80	A
34	Richa	B.Com Final	7641	42	38	80	A
35	Ritik	B.com(H)Final Year	3355	50	31	81	A
36	Saaransh	B.com(H)Final Year	3355	50	22	72	B
37	Sachin	B.com hons 3 year	3336	50	22	72	B
38	Sagar Dhingra	B.com 2nd year	1638	48	38	86	A
39	Simran	B.com 1st	610	50	20	70	B
40	Simran	B.com 1st V	902	48	32	80	A
41	Simran	B.com 1st	654	52	30	82	A
42	Tarun	B.com 1st	654	52	30	82	A
43	Upasana	B.com 2nd year	1664	49	24	81	A
44	Versha	B.com 2nd year	1664	49	24	81	A
45	Yash Sachdeva	BCOM final year	1755	36	35	71	B
46	Yashina	BCOM final year	1755	36	35	71	B
47	Yash Sachdeva	BCOM final year	1728	54	20	62	C
48	Yashina	BCOM final year	1728	54	20	62	C
49	Yash Sachdeva	BCOM final year	1728	54	20	62	C
50	Yashina	BCOM final year	1728	54	20	62	C

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Dr. Shalu Juneja
Asst. Prof.

