

NIRMA UNIVERSITY
INSTITUTE OF LAW
B.A.,LL.B. (Hons.) and B.COM.,LL.B. (Hons.)
Academic Year 2018-19
Institute Elective

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Course Code	2IE1022
Course Title	Goods and Services Tax

Course Learning Outcome:

At the end of the course, students will be able to:-

- 1 Understand the nature of the various categories of Indirect taxes viz. Customs Duty and Goods and Service tax
- 2 Interpret the various terminologies of Tax Laws by applying the case laws.
- 3 Identify the current issues and apply the various provisions of Tax Law for settling a dispute.

Syllabus

Teaching Hours : 60

Unit I History and Introduction of Goods and Service Tax 12 hours

- 1.1 Overview of GST
- 1.2 Implementation of GST
- 1.3 Liability of the Tax Payer
- 1.4 GST Network
- 1.5 GST Council

Unit II Levy of and exemption from tax and Registration 15 hours

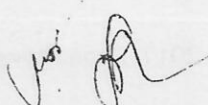
- 2.1 Levy of GST – Introduction
- 2.2 Composition Scheme
- 2.3 Remission of Tax / Duty
- 2.4 Registration Procedure
- 2.5 Important Points
- 2.6 Special Persons
- 2.7 Amendments / Cancellation

Unit III Meaning, Scope and Time of Supply

10 hours

- 3.1 Taxable Supply
- 3.2 Supply of Goods and Supply of Services
- 3.3 Course or Furtherance of Business

w.e.f. academic year 2017-18 and onwards



- 3.4 Special Transactions
- 3.5 Time of Supply - Goods
- 3.6 Time of Supply –Services
- 3.7 Other Points

Unit IV Valuation and Payment of GST

10 hours

- 6.1 Transaction Value
- 6.2 Valuation Rules
- 6.3 Time of GST Payment
- 6.4 How to make payment
- 6.5 Challan Generation & CPIN
- 6.6 DS & TCS

Unit V Input service distributor

13 hours

- 7.1 Concept of Input Service Distributor
- 7.2 Legal Formalities for an ISD
- 7.3 Distribution of Credit
- 7.4 Returns
- 7.5 GSTR-2
- 7.6 Other Taxable Persons
- 7.7 Annual Return

Suggested Readings-

1. Datey V.S, (2015), *Elements of Indirect Taxes*, Taxmann Publications Pvt. Ltd.
2. Datey V.S., (2015), *Indirect Taxes Law and Practice*, Taxmann Publication Pvt. Ltd.
3. Datey V.S, (2015), *Student's Guide to Service Tax and VAT*, Taxmann Publication Pvt. Ltd.
4. Mukherjee' T.P., (2014), *Commentary on the Customs Act, 1962*, Delhi Law House.
5. Reddy P. Verra, (2015), *Central Excise Manual (Law and Procedure)*, Asia Law House.
6. Kannan S. & Geetha V., (2014), *Service Tax Law and Practice*, Thomson Reuters.
7. Sahay Prakash, (2014), *Principles of VAT in India*, Lexis Nexis Publication.
8. Bangar Yogendra, Bangar Vandana et all. (2014), *Indirect Taxes (Central Excise, Customs & Service Tax)*, Jain Book Depot.
9. Sukumar Mukhopadhyay, (2015), *Essays on Indirect Taxation*, Manupatra Information Solutions Pvt Ltd.