

Re-Accredited 'B++' 2.86 CGPA by NAAC

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

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**વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી**

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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**-: પરિપત્ર :-**

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોના આચાર્યશ્રીઓને જણાવવાનું કે, NEP-2020 અંતર્ગત શૈક્ષણિક વર્ષ ૨૦૨૪-૨૫ થી S.Y.B.Com. Sem.- 3 & 4 SEC નો અમલમાં આવનાર Goods and Service Tax નો અભ્યાસક્રમ એકાઉન્ટ ઈન્કલુડીંગ કોસ્ટીંગ વિષયની અભ્યાસ સમિતિના ચેરમેનશ્રીએ અભ્યાસ સમિતિવતી મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાના અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વાણિજ્ય વિદ્યાશાખાવતી વાણિજ્ય વિદ્યાશાખાના અધ્યક્ષશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૦૧/૦૩/૨૦૨૪ ની સભાના ઠરાવ ક્રમાંક : ૧૦૪ અન્વયે માન.કુલપતિશ્રીને આપેલ સત્તા અંતર્ગત ઈ.ચા.માનનીય કુલપતિશ્રી દ્વારા મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એસ./સિલેબસ/પરિપત્ર/૧૪૨૧૦/૨૦૨૪

તા. ૧૧-૦૭-૨૦૨૪

  
કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોના આચાર્યશ્રીઓ,  
..... આપશ્રીની કોલેજના સંબંધિત શિક્ષકો/વિદ્યાર્થીઓને જાણ કરી અમલ કરવા સારું.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા,
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ.ગુ.યુનિવર્સિટી, સુરત.  
.....તરફ જાણ તેમજ અમલ સારું.

# Veer Narmad South Gujarat University

Second Year B.Com.

Semester - III

Goods and Service Tax (Paper I)

(SEC – Total Credits 2)

Teaching Hours per Week 2

(Syllabus effective from Academic Year 2024-25 and onwards)

**Objective:** The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Explain concept of GST, GST Models and Indian GST Model
2. Understand and analyse the taxable event in GST
3. Describe the provisions relating to supply,
4. Ascertain the Place of supply, Time of supply and Value of taxable supply

## Course Content:

Unit	Content	Weightage (in %)
1	Concept & Definitions	25
2	Basis of Charge	25
3	Supply	25
4	Place, Time and Value of taxable supply	25
		<b>100</b>

### Unit 1: Concept & Definitions

**Concept:** Concept of GST, Indian GST Model, GST Council: Constitution, Structure and functioning

**Definitions:** Goods, Services, CGST, IGST, Person, Turnover, Aggregate turnover, Casual taxable person, Non-resident Taxable Person

### Unit 2: Basis of Charge:

GST rates notified for supply of various goods and services, Levy and Collection of Central / State GST, Reverse charge mechanism, Composition Scheme and QRMP Scheme

### Unit 3: Supply

Meaning of Supply, inward Supply, Outward Supply, Scope of supply, Necessary elements to constitute supply, Inter State Supply, Intra State Supply, Composite and Mixed supply, Taxable Supply, Zero rated Supply, Exempt Supply

### Unit 4: Place, Time and Value of taxable supply

Place of Supply, Time of Supply, Value of Supply

### Suggested Readings

Ahuja, G., & Gupta, R. (2020). *Systematic Approach to Taxation including MCQs*. Commercial Law Publishers (India) Pvt. Ltd.

Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions*. New Delhi: Taxmann Publications Pvt. Ltd.

Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.

Ahuja, G., & Gupta, R. (2023). *Practical Approach to Direct & Indirect Taxes (including Income Tax & GST)*. Commercial Law Publishers (India) Pvt. Ltd.

Manoharan T. N., & Hari G. R. (2024), *Student's Handbook on Taxation (Includes Income Tax and GST)*. Snowwhite Publication.

Study material of ICAI Intermediate Paper 3: Taxation (Section B: Goods and Service Tax)

# Veer Narmad South Gujarat University

Second Year B.Com.

Semester - IV

Goods and Service Tax (Paper II)

(SEC – Total Credits 2)

Teaching Hours per Week 2

(Syllabus effective from Academic Year 2024-25 and onwards)

**Objective:** The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Explain input tax credit and identify conditions for obtaining ITC and recognize blocked credits.
2. Describe the provisions relating to Registration of GST
3. Understand various types of Returns, GST Ledgers & Payment of GST
4. Explain Electronic Cash Ledger, Credit Ledger, and Liability Ledger and understand how to utilize ITC for GST payment.

## Course Content:

Unit	Content	Weightage (in %)
1	Input Tax Credit	25
2	Registration	25
3	Returns	25
4	Payment of GST	25
		<b>100</b>

### Unit 1: Input Tax Credit

Meaning of input, input service, input tax, input tax credit and inward supply, Conditions for obtaining ITC, Appropriation of credit, Blocked credits, Manner of Recovery of credit distributed in excess

### Unit 2: Registration (Section 22 to 30):

Person Liable for registration, Compulsory Registration, Voluntary Registration, Procedure for obtaining registration, Deemed Registration, Registration for CTP & NRTP, Amendment, Cancellation & revocation of cancellation of Registration

### Unit 3: Returns & Payment of GST

**Returns:** Types of various GST Returns: Furnishing Outward Supplies, Inward Supplies, regular return, First Return, Annual Return, Final Return, Goods and Service Tax Practitioner

### Unit 4: Payment of GST:

Electronic Cash Ledger, Electronic Credit Ledger and Electronic Liability Ledger, Manner of utilisation of ITC

### Suggested Readings

Ahuja, G., & Gupta, R. (2020). *Systematic Approach to Taxation including MCQs*. Commercial Law Publishers (India) Pvt. Ltd.

Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions* New Delhi: Taxmann Publications Pvt. Ltd.

Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.

Ahuja, G., & Gupta, R. (2023). *Practical Approach to Direct & Indirect Taxes (including Income Tax & GST)*. Commercial Law Publishers (India) Pvt. Ltd.

Manoharan T. N., & Hari G. R. (2024), *Student's Handbook on Taxation (Includes Income Tax and GST)*, Snowwhite Publication.

Study material of ICAI Intermediate Paper 3: Taxation (Section B: Goods and Service Tax)