



GUJARAT TECHNOLOGICAL UNIVERSITY
Syllabus for Bachelor of Vocation (B.Voc), 6th Semester
Branch: BFSI
Subject Name: livelihood Management- II
Subject Code: 1162104

**With effective
from academic
year**

Teaching and Examination Scheme:

Teaching Scheme			Credits C	Examination Marks				Total Marks
L	P	OJT		Theory		Tutorial/ Practical		
			University exams (ESE)	Progressive Assessment (PA)	External Practical /viva Exam (ESE)	Internal evaluation Practical /viva Exam (PA)		
3	-	-	3	50	-	-	-	50

L- Lectures; P- Practical; OJT- On Job Training; C- Credit; ESE- End Semester Examination; PA- Progressive Assessment

Content:

Sr. No.	Content	Hrs.
1	Introduction of Tax, Direct tax & Indirect tax, rights & duties of tax payer, basic introduction of VAT, basics of tax deduction norms	10
2	GST Basic of GST. Meaning and scope of Supply. Persons Liable to get Registered. Registration procedure. Reverse Charge mechanism. Composition Schemes. Levy and Collection of Tax. Important terms and definitions Under CGST Act 2017. Exemption from GST. GST Tax Rate	10
3	How to apply for PAN, use of PAN, PAN card Application Do's and Don'ts, Types of Pan card, Documents required to Apply for PAN card, PAN Card Eligibility, Tracking Pan transactions, Application for Duplicate Pan card.	10
4	Small scale industries - definition- classification of small scale industries, Challenges of small scale industries, Contribution of MSME in Indian Industrial sector. Sick unit, Reasons for Industrial sickness. Remedies for industrial sickness. Sickness in small scale industries - Causes and remedies.	12
Total		42

Reference Books:

1. S.K. Shukla : GST in India
2. Taxman : Goods and Service Tax
3. Small scale industries and entrepreneurship, Dr. Vasant Desai, Himalayan Publishing House

Course Outcomes:

After learning the course the students should be able to understand:

1. Indirect tax.
2. CGST and SGST
3. Structure and importance of Small Scale industries.
4. Organizational behavior, challenges and dynamics of Behavior.