



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting & Tax (DPATP) & Tally

Course / Subject Code : BV02008031

Course / Subject Name : Introduction to GST

w. e. f. Academic Year:	2024-25
Semester:	2
Category of the Course:	Core Course

Prerequisite:	Desire to learn
Rationale:	To study various fundamental aspects of GST

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	To learn and understand the basic structure of GST in India and its framework
02	To learn and understand the concept of supply under GST and various terminologies
03	To understand various articles related to time of supply of goods
04	To learn and understand the value and place of supply relevant to GST

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
3	0	0	3	50	0	0	0	50

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
	GST in India - An Introduction and Charge Of GST: Direct & Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need & benefits of GST in India, Framework of GST as introduced in India, Constitutional Provisions, Charge of GST.	9	25
2.	Supply: Introduction & Concept of Supply under GST, Relevant Definitions like Associate Enterprise, Document, Invoice or Tax Invoice, Goods, Prescribed, Reverse Charge, Services, Recipient, Supplier, Voucher, etc	11	20



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3.	Time of Supply: Time of Supply of Goods u/s 12(1), 12(2), 12(3), 12(5), 12(6),x Invoice (to the extent relevant to the time of Supply of Goods) u/s 31(1), 31(4), 31(7), Time of Supply of Services u/s 13(1), 13(2), 13(3), 13(4), 13(5), 13(6), Tax Invoice (to the extent relevant to the time of Supply of Services) u/s 31(2), 31(5), 31(6), Tax Invoice, Credit and Debit Notes of CGST Rules	12	30
4.	Value and Place of Supply: Value of Supply made to unrelated person where price is the sole consideration, Value of Supply made to Unrelated Persons, Value of Supply where price is not the Sole consideration, Value of Supply where supply is a notified supply u/s 15(5), Inclusions and exclusions from Value u/s 15(2) Place of Supply	13	25
Total		45	100

Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
15	30	10	5	-	-

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

References/Suggested Learning Resources:

1. Taxmann's Students' Guide To Income Tax Including GST by Dr. Vinod. K. Singhania, Dr.Monca Singhania
2. Students Hand book on Taxation by T. N. Manoharan by Snow White Publication
3. Handbook on Taxation by CA G Sekhar by Commercial Law Publishers (India) Pvt. Ltd.
4. Systematic Approach to Taxation containing Income Tax and GST by Dr. Girish Ahuja and Dr. Ravi Gupta by Commercial Law Publishers (India) Pvt. Ltd.

List of Journals / Periodicals / Magazines / Newspapers, etc.:

1. The Chartered Accountant
2. The Chartered Accountant Student
3. The Economic Times
4. Journal of Indian Taxation
5. BCA Journal- Bombay Chartered Accountant's Journal

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