



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting & Tax (DPATP) & Tally

Course / Subject Code : BV03008031

Course / Subject Name : Introduction to GST Procedures

w. e. f. Academic Year:	2024-25
Semester:	3
Category of the Course:	Core Course

<b>Prerequisite:</b>	<b>Basic Knowledge of GST</b>
<b>Rationale:</b>	This course will help student to develop understanding of concepts involved in regular GST procedures.

## Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Understand What is Tax E-way Bills and Tax Invoices and how to prepare Tax E-way Bills and Tax Invoices
02	Understand Requirements for Registration Under GST and how to register under GST
03	Understand What is Input Tax Credit and how to claim Input Tax Credit
04	Understand Filing of Returns Under GST (Return no 1, 2, 3B, 9)

## 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	-	-	-	50

## Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	<b>Tax E-way Bills and Tax Invoices</b> Who can Raise a Tax Invoice, Time Limit for issuance of invoice, Important content of Tax Invoice, Manner of Issuing the Invoice, E-invoicing, Revised Tax Invoice, Consolidated Tax Invoice, Bill of Supply,	8	30



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	Receipt of Voucher, Refund Voucher, Invoice and Payment vouchers to be issued by recipient of supply liable to pay tax under reverse charge, Invoice, Credit Notes, Debit Notes, E-way Bill		
2.	<b>Registration Under GST</b> Nature of Registration, Person liable to Registration, Applicable threshold limit, Compulsory registration in Certain cases, Persons not liable for registration, Where and by when to apply for registration? Voluntary Registration and UIN, Effective date of registration of CTP and NRTP, Amendment of Registration, Cancellation or suspension of registration and revocation of cancellation of registration	12	30
3.	<b>Input Tax Credit</b> Definitions of certain Key Terms like Business, Exempt Supply, Capital Goods, Inputs of Goods, Input Services, Input Tax, Non-Resident Taxable Person, Inward Supply, Zero Rated Supply, etc. Section 16, Section 17, Blocked Credits, Section 18, Transfer of Unutilised ITC, Provisions related to Utilisation of ITC.	14	40
4.	<b>Returns Under GST</b> Modes of filing returns, Provisions related to filing of Various Returns/ statements under GST, QMRP Scheme, Late fees, Revision of Returns,	10	
	<b>Total</b>	<b>44</b>	<b>100</b>

## Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
0	5	30	5	5	5

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



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## **References/Suggested Learning Resources:**

### **(a) Books:**

1. Taxmann's Students' Guide To Income Tax Including GST by Dr. Vinod. K. Singhanian, Dr.Monca Singhanian
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.

### **(b) 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

## **Teaching Method:**

1. Case Discussion
2. Practical Problem Discussion
3. Classroom Presentations
4. Assignments, Projects, etc
5. Quizzes, Group Discussion

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