



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting and Tax (DPATP)& Tally

Course / Subject Code : BV04008031

Course / Subject Name : Exemptions under GST

w. e. f. Academic Year:	2025-26
Semester:	4
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 exemptions allowed under GST

### Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Explore the Exemption under section 11 and Nil Rated Goods
02	Services of Charitable, Agricultural, Educational, Health care, etc and their exemptions
03	Study of Exemptions for services Provided by and to the Government, Construction services, Passenger & Goods Transportation Services.

### 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
1.	<b>Exemption Under GST – 1</b> Exemption under section 11 and Nil Rated Goods	12	30
2.	<b>Exemption Under GST – 2</b> Charitable, Agricultural, Educational, Health care, etc services	12	30
3.	<b>Exemption Under GST – 3</b> Exemption under services Provided by and to Government, Construction services, Passenger & Goods Transportation Services, etc	12	30



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4.	<b>Exemption Under GST – 4</b> All other exemptions	9	10
<b>Total</b>		<b>45</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
20	20	5	5	0	0

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

## References/Suggested Learning Resources:

### (a) Books:

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.

### (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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