

**Department of Accountancy and Statistics**  
**Mohanlal Sukhadia University, Udaipur**  
**NAAC Accredited 'A+' University**

**Certification Programme in Goods and Services Tax**

**Course Contents:**

**GST Act, 2017:** Important terms and definitions under Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017, Basic of GST.

Meaning and scope of supply, Levy and collection of tax, Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST. Payment of Tax, Refund, Assessment, Audit, Administration, Inspection, Demand and Recovery, Goods and Services Tax (Compensation to states), GST determination of value of supply Rules, 2017, GST Input Tax credit Rules, 2017

GST Registration Rules 2017, GST Payment of Tax Rules 2017, GST Return Rules 2017, GST Tax invoice, credit and debit notes rules 2017, GST Refund Rules 2017, GST Composition Rules 2017, GST Input tax credit rules 2017.

**IGST Act, 2017:** Important definitions of Integrated Goods and Services Tax Act, 2017, levy and collection of tax, Administration.

Determination of nature of supply, place of supply of goods or services or both, Refund to international tourist. Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Application of CGST Act, Miscellaneous provisions of IGST Act.

Monthly Returns, Quarterly return for composition dealer, TDS return and certificate, Annual Return for normal and composition dealer, Final return, Application for tax return preparer.

**Customs Act, 1962:** Important Terms & definitions under the Customs Act, 1962; Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of

Cargo, Import of Personal Baggage, Import of Stores. Clearance Procedure – For Home Consumption, for Warehousing, for Re-export, for Import by post, Prohibited Export, Canalized Exports, Exports against licensing, type of Exports, Exports of cargo, Export of Baggage, Export of cargo, Export of cargo by land, sea and air routes.

**Note: The list of source material and web-links shall be provided to the applicants.**