

Department of Accountancy and Business Statistics
Mohanlal Sukhadia University, Udaipur

Certification Programme in Goods and Services Tax Objective:

To provide opportunity of recognition of knowledge and skill in the subject of goods and services tax to a person who has obtained/not obtained formal education in the related field. This should help one in employment or self-employment.

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.

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

Rules for Certification Programme:

1. Registration fee for the programme shall be Rs 3000.
2. Medium of examination shall be English.
3. The question paper shall consist of 20 questions of 4 marks each and 40 questions of 3 marks each totaling to 200 maximum marks.
4. All questions shall be objective type with multiple choices to be answered in OMR sheet.
5. There is no minimum eligibility requirement to register for the programme.
6. A student pursuing any other UG/PG programme of the University may also register for the certification programme simultaneously.
7. Scheme of Examination shall be as follows:
 - a. Qualifying Marks 50%
 - b. 'C' Grade Marks 50% and above but less than 60%
 - c. 'B' Grade Marks 60% and above but less than 75%
 - d. 'A' Grade Marks 75% and above