Course: Major +2
Title of the Course: Indirect Tax

Semester: II	Credits: 2	Course Code: CMAJCIT223533	Lectures: 30

Course Outcomes:

At the end of this course, the learner will be able to:
- CO1 – Understand the concepts related to Indirect Taxes with reference to GST
- CO2 – Illustrate the basic concepts relating to GST
- CO3 – Classify the statements related to GST returns
- CO4 – Calculate the tax liability of an assesses

Unit 1: Basics of GST	15

- Basics of GST – Rationale for GST
- Charge of GST {Forward Charge, Reverse Charge} - Composition Levy- Concept of Outward Supply, Inward Supply - Input Tax Credit (basics)
- Registration requirement (basics)
  (Theory and Numerical)

Unit 2: Filing of GST Returns	15

- Introduction to GST Portal
- Information about various Returns/Statements under GST :- GSTR-1, GSTR-2B, GSTR-3B, GSTR-4, GSTR-9
- E-Way Bill
  (Theory and Numerical)

Reference Books:

- Vinod Singhania, Monica Singhania, *Students' Guide to Income Tax including GST*, *Taxman Publication* Ltd: New Delhi; 2022.
- Sekar, G. *Handbook on Taxation*, Commercial Law Publishers (India) Pvt. Ltd, Nov 2022.
- GST Act, 2022.

Websites:

- https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.htm
- www.icai.org
- https://www.gst.gov.in/

Board of Studies	Department	Name	Signature
Chairperson (HoD)	Accountancy	Elizabeth Kanade	*Elizabeth Kanade*

Board of Studies	Name	Signature
Chairperson (HoD)	Ms. Elizabeth Kanade	Elizabeth Kanade
Faculty	Dr. Dimple Buche	Bonche 14/7/2023
Faculty	Dr. MeenakshiWagh	MsWagh 14/7/2023
Faculty	Ms. Deepanjali Mazumder	Deep Mazumder 14/07/2023
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Industry Expert	CA Akshay Oke	14/7/2023
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