

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

<b>Semester: II</b>	<b>Credits: 2</b>	<b>Course Code: CMAJCIT223533</b>	<b>Lectures: 30</b>
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**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 assessee

**Unit 1: Basics of GST**

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- 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**

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- 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](http://www.icai.org)
- <https://www.gst.gov.in/>

Board of Studies	Department	Name	Signature
Chairperson (HoD)	Accountancy	Elizabeth Kanade	<i>Elizabeth Kanade</i>



Board of Studies	Name	Signature
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