

COURSE PLAN

DURATION: 1 YEAR

SYLLABUS OF

DIPLOMA IN GOODS AND SERVICE TAX (DGST)

Semester-I

DGST 01	<i>Over view of GST</i>
DGST 02	<i>SGST and CGST</i>
DGST 03	<i>GST Bus. Process- Registration & Returns</i>
	<i>Project Work</i>

Semester- II

DGST 04	<i>E-commerce and Job work</i>
DGST 05	<i>Traditional Provisions for Job work</i>
DGST 06	<i>Computation of Input Tax Credit and Transfer</i>
DGST 07	<i>Custom Duty and Indirect Taxation.</i>

DIPLOMA IN GOODS AND SERVICE TAX (DGST)

Semester-I

1. DGST 01: Overview of GST:

- *Indirect Tax Structure in India,*
- *Introduction of GST,*
- *Taxes under GST*
- *Scope and Silent features of GST*

2. DGST 02: SGST and CGST:

- *All the Provisions in the SGST, CGST and IGST*
- *Rules and amendment.*

3. DGST 03: GST Business process-

- *Registration– persons liable for registration compulsory Registration,*
- *Deemed Registration Procedure of registration,*
- *GST in, Cancellation of Registration,*
- *Return and Refund Rules*
- *Types of GST returns and their due dates*
- *Payment Rules*
- *late filling*
- *late fee*
- *Interest.*

Semester-II

1. DGST 04: E-Commerce and job work:

- *E-Commerce under GST regime-*
- *liability to pay tax,*
- *Reverse charge Mechanism- Composition,*
- *Scheme of levy-*
- *Value of Taxable Supply,*
- *Interstate supply,*
- *Intra state supply.*

2. DGST 05: Transitional Provisions for Job work:

- *Supply,*
- *Place of Supply,*
- *Export of service and goods,*
- *Import of Service and goods.*

3. DGST 06: Computation of Input Tax Credit and Transfer:

- *Levy and collection of Tax,*
- *Rates of GST,*
- *Scope of Supply- Composite and Mixes supplies*
- *Tax invoice credit and debit note,*
- *Various returns to be filed under GST*

4. DGST 07: Custom Duty and Indirect Taxation:

- *Definitions of certain terms relating to the custom act,*
- *custom tariff act,*
- *levy and types of custom duties.*
- *Indirect Taxation applicable to few commodities levied by either central or state Government.*