

Integrated Goods and Services Tax

Code: SC3.6

Univ. Code:

Contact Hours: 56

Workload: 4 hours per week

Credits: 4

Evaluation: Continuous Internal Assessment – 30 marks
Semester-End Examination – 70 marks

Module-1: Preliminary and Administration: Introduction, Extent (scope) of the Integrated Goods and Services Tax Act, 2017, Important definitions, Appointment of officers, Authorization of officers of state tax or union territory tax as proper officer in certain circumstances.

Module-2: Levy and Collection of Tax: Levy and collection, Power to grant exemption from tax. (Simple Theory & Numerical Problems)

Module-3: Determination of Nature of supply, place of supply of Goods or Service. Inter-state supply, Supplies in territorial waters, Place of supply of Goods or services or both - Place of Supply of Goods, Other than supply of Goods imported into, or exported from India, Place of supply of goods imported into, or exported from India, Place of supply of service where location of supplier and recipient is in India, Place of supply of services where location or location of recipient is outside India, Special provisions for payment of tax by a supplier of online information and database access or retrieval services.

Module – 4: Refund and Zero rated supply: Refund of integrated tax paid on supply of goods to tourist leaving India, Zero rated supply (Simple Theory & Numerical Problems)

Module-5: Apportionment, Settlement & Miscellaneous: Apportionment of tax and settlement of funds, Transfer of input tax credit, Tax wrongly collected and paid to central government or state government, Application of provisions of Central Goods and Services Tax Act, Import of services made on or after the appointed day, Power to make rules, Power to make regulations, Laying of rules, regulations and notifications, Removal of difficulties.

Recommended Materials

1. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd.
2. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India Publications.
3. Jayaram Hiregange and Deepak Rao, India GST for Beginners, White Falcon Publishing
4. Rakesh Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India
5. CA. Rajat Mohan, Illustrated Guide to Goods & Services Tax [GST], Bharat Law House Pvt. ltd.
6. S. S. Gupta, GST How to Meet our Obligations, Taxmann Publications Pvt. Ltd.

7. S. S. Gupta, GST Law and Practice, Taxmann Publications Pvt. Ltd.
8. GST – The Businessman’s Guide (E-Book) by Taxadda.com
9. <http://www.irisgst.com/ebook-Goods-and-Services-Tax-In-India-5th-edition-by-CA-Pritam-Mahure>
10. <https://cleartax.in/s/gst-book-online-pdf>
11. <http://www.gstindia.com/a-hand-book-for-gst-in-india-e-book-4th-edition-version-nov-2016/>
12. <http://icmai.in/icmai/Taxation/upload/Bills2017/Presentation-GST-Bill-2017.pdf>
13. <https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf>
14. <http://idtc.icai.org/publications.php>
15. <http://www.cbec.gov.in/htdocs-cbec/gst>
16. KLJ Publications on GST
17. ICAI Material on GST
18. Bare Act