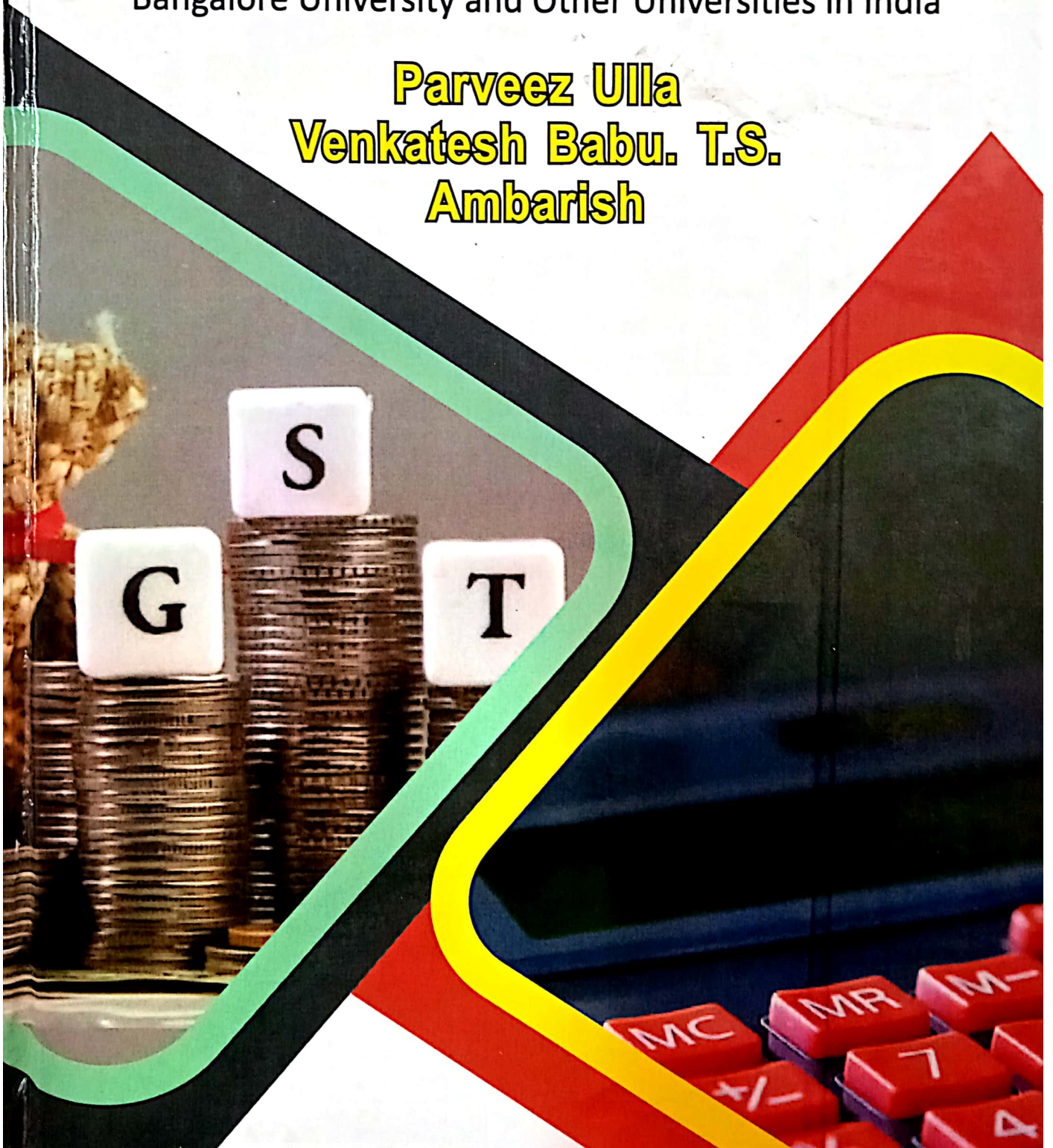


# Goods & Services Tax (GST)

As per New Syllabus (CBCS) for B.Com Fifth Semester,  
Bangalore University and Other Universities in India

**Parveez Ulla**  
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# Contents

Acknowledgement	(v)
Preface	(vii)
Syllabus	(ix)

## **UNIT 1 :** **1–24**

### **Introduction To Goods And Service Tax (GST)**

Objectives and basic scheme of GST, Meaning – Salient features, Subsuming of taxes – Benefits of implementing GST – Constitutional amendments – Structure of GST – (Dual Model) – Central GST – State/ Union Territory GST – Integrated GST – GST Council – Structure, Power and functions, Provisions for amendments.

## **UNIT 2 :** **25–38**

### **GST Act, CGST Act, SGST Act (Karnataka State), IGST Act**

Salient Features of GST Act – SGST Act (Karnataka State) – IGST Act – Meaning and definitions – Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service Distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Work contract, Non-resident person, Export of goods/Services, Import of goods/Services, Intermediary, Location of supplier of service, Location of recipient of service.

### UNIT 3 : Procedure and Levy Under GST

**Registration under GST:** Procedure for registration, Person liable for registration, Person not liable for registration, Compulsory registration, Deemed registration, Special provision for casual taxable person and non resident taxable person, Exempted goods and services, Rates of GST.

**Procedure Relating to Levy: (CGST & SGST):** Scope of supply, Tax liability on mixed and composite supply, Time of supply of goods and services, Value of taxable supply, Computation of taxable value and tax liability.

**Procedure Relating to Levy : (IGST):** Inter-state supply, intra state supply, Zero rate supply, Value of taxable supply, Computation of taxable value and tax liability.

**Input Tax Credit:** Eligibility, Apportionment, Input on capital goods, Distribution of credit by Input Service Distributor (ISD), Transfer of Input Credit, Simple problems on utilisation of input credit.

### UNIT 4 :

164-194

#### Assessment and Return

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return, Problems Assessment of tax and tax liability.

### UNIT 5 :

195-206

#### GST and Technology

GST Network, Structure, Vision & Mission, Powers & Functions, Goods & Service Tax Suvidha Providers (GSP) concept, Framework and Guidelines and Architect to integrate with GST system. GSP Eco System (Theory only).

#### Model Questions Papers

207-216