

Name of College: S. R. Luthra Institute of Management								
Faculty	Management			Program	Master of Business Administration (M.B.A.)			
Year	---			Version	1.0			
Semester	Even			Effective From	June 2024			
Course Code	---	Course Name	Basics of GST (Goods and Services Tax) (Transdisciplinary Open Elective - TOE)					
Teaching Scheme				Examination Scheme				
Credits	Lecture (L)	Tutorial (T)	Practical (P)	ME	CE	SE	V	Total
02	02	--	--	--	--	--	--	--



Sr. No	Module	Description	Marks	Hours
1	I	<p>Introduction to GST:</p> <ul style="list-style-type: none"> Overview of Direct and Indirect taxes GST in India: Genesis for GST in India, Taxes subsumed in GST, Advantages and Challenges, Structure of GST including SGST, CGST, UTGST and IGST <p>Registering your company for GST:</p> <ul style="list-style-type: none"> Steps, documentation and cancellation of registration 		15
2	II	<p>Levy and Collection of GST</p> <ul style="list-style-type: none"> Taxable event; "Supply" of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Meaning, Provisions to determine time of supply of Goods and Services, Harmonized System of Goods (HSN), Tariff classifications <p>Basics of Valuation for GST</p> <p>Payment of Tax, late fees and penalties under GST</p> <p>Latest changes in the law after implementation</p>		15

References:

Books:	
1.	GST Guide for Students: Making GST - Good & Simple Tax, CA Vivek Kr Agrawal, Independently Published, Edition: 2020.
2.	GST Practice Manual – Day to Day GST practice for Guide for Professionals, Aditya Singhania, Taxman 4th Edition, 2020
3.	Goods & Services Tax (GST) in India, Dr B Viswanathan, New Century Publications Edition: 1st, August 2016
4.	Goods and Services Tax GST, H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications Edition: 4th, January 2020
5.	GST for the Layman: How It Impacts Your Daily Life, Apeksha Solanki, Bloomsbury India Edition: June 2020
Newspapers / Magazines / Journals:	
1.	Indian Journal of Finance
2.	Goods & Services Tax Cases – The GST Weekly
3.	Goods and Service Tax (GST) in India – Shanlax Journal
	<ul style="list-style-type: none"> https://cleartax.in/s/chapter-49-printed-books-newspapers-pictures-manuscripts-typescripts-plans-gst-rate-hsn-code - materials on GST https://taxguru.in/goods-and-service-tax/gst-online-aggregation-supply-educational-material-published-journals.html - Complete tax Solution by TaxGuru https://www.hubco.in/gst/hsn/gst-tax-rate-on-4902-newspapers-journals-and-periodicals-whether-or-not-illustrated-or-containing-advertising-material - GST Tax https://idtc.icai.org/gst.html - Study materials for GST https://housing.com/news/gst-rate-construction-building-materials/ - GST Rates

