

Part B

Programme : Masters of Commerce

Semester I

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
M.Com.-NEP/	Indirect Tax Laws	60

Course Outcomes:

The students will be able to -

1. Register under GST
2. Understand the working of GST network
3. How to make payments of GST
4. Claim for refund
5. Understand the various types of customs duties

Unit	Topic	No. of Periods
I	Introduction of direct and indirect tax Concepts of indirect tax meaning and mechanism 1.1 Difference between direct taxes and indirect taxes 1.2 Meaning, history and features of Goods & Services Tax 1.3 Advantages and disadvantages of GST 1.4 GST Council and its Functions	12
II	2.1 Registration under GST – who should register, documents required and procedure 2.2 Cancellation of registration 2.3 Consequences of non-registration 2.4 GST Network	12
III	3.1 Liability of taxpayers 3.2 levy of GST 3.3 Exemption from levy of GST 3.4 Simple problem on computation of GST	12
IV	4.1 Payment of GST and Challan generation 4.2 Reverse Charge Mechanism 4.3 Refunds	12
V	Customs Duty 5.1 Introduction and history of Customs Duty 5.2 Definitions – adjudicating authority; appellate tribunal; export; exporter; goods; import; imported goods; importer; India; prohibited goods; smuggling 5.3 Features and Objectives of Customs Duty in India 5.4 Various types of custom duty–Protective custom duty; antidumping custom duty; additional duty; safeguard duty	12

BOOKS RECOMMENDED :

1. Taxmann's GST Law and Practice – CA ArpitHaldia
2. Indirect Taxes with GST – H. C.Mehrotra
3. Indirect Tax Laws – CA (Dr.) Mahesh P. Gour
4. Indirect Taxation (Goods and Services Tax and Customs Law)