

Part B

Programme: Bachelor of Commerce (Accounting & Finance) (Semester IV)

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
BAF 42	Indirect Tax Laws	75

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	Topics	No. of Periods
I	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	13
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	13
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	13
IV	4.1 Payment of GST and Challan generation 4.2 Reverse Charge Mechanism 4.3 Refunds	13
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	13
VI	Skill Modules 6.1 Show the registration of GST by a Casual Taxable person 6.2 Prepare the list of documents required for the registration of GST 6.3 Collect the information about the different tax rates under GST 6.4 How to register for Customs duty 6.5 When will you be required to register compulsorily under GST 6.6 What are the various types of GST 6.7 collect information from your nearby businessman about his GST and input tax credit	10

BOOKS RECOMMENDED :

1. Taxmann's GST Law and Practice – CA Arpit Haldia
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)