



# TRIPURA UNIVERSITY

(A Central University)

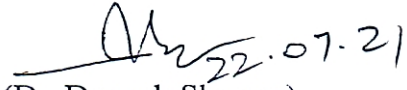
SURYAMANINAGAR – 799022

F.TU/DIR.CDC/UGBOS/40/2010 (V -IV)

Date: 22.07.2021

## NOTIFICATION

This is notified for general information that the competent authority of Tripura University has been pleased to approve the syllabus of B.Com(Hons) Paper H7 of Sixth Semester in different degree colleges under Tripura University from academic session 2020-2021 subject to the approval of Academic Council.

  
(Dr. Deepak Sharma)  
Registrar

Encl: As stated.

Copy to:

1. Controller of Examinations, Tripura University, Suryamaninagar-799022.
2. Director, CDC, Tripura University.
3. The Director, Directorate of Higher Education, Govt. of Tripura, 1<sup>st</sup> Floor, Shiksha Bhawan, Office Lane, Agartala-799001.
4. Principal, Women's College, Agartala, Tripura(w)-799001.
5. Principal, Ramthakur College, Badharghat, Tripura(w)-799003.
6. Principal, Govt. Degree College, Dharmanagar, North Tripura -799250.
7. Principal, Dasarath Deb Memorial College, Khowai, West Tripura-799202.
8. Principal, Govt. Degree College, Kamalpur, Dhalai, North Tripura-799285.
9. Principal, Iswar Chandra Vidyasagar College, Belonia, South Tripura-799155.
10. Principal, B.R.Ambedkar College, Fatikray, North Tripura-799290.
11. Principal, Netaji Subhash Mahavidyalaya, Udaipur, RK Pur, South Tripura-799114.
12. Principal, Ramkrishna Mahavidyalaya, Kailasahar, North Tripura-799277.
13. Principal, Adwaita Malla Barman Smriti Mahavidyalaya, Amarpur, South Tripura-799101.
14. Principal, Micheal Madhusudan Datta College, Sabroom, South Tripura-799145.
15. Principal, Kabi Nazrul Mahavidyalaya, Sonamura, Sepahijala, Tripura-799181.
16. Principal, Govt. Degree College, Khumlwng, Jirania, West Tripura-799045.
17. Principal, Holy Cross College, Durjaynagar, Tripura West-799009.
18. Principal, Govt. Degree College Gandacharra, Gandacherra, North Tripura-799284.
19. Principal, Swami Vevekananda Mahavidyalaya, Mohanpur, Tripura-799210.
20. Principal, Govt. Degree College, Santirbazar, South Tripura-799144.
21. Principal, Govt. Degree College, Longtarai, Valley-799273.
22. Principal, Govt. Degree College Teliamura-799205.
23. Principal, Govt. Degree College, Kanchanpur-799270.
24. Principal, Rabindranath Thakur Mahavidyalaya, Bishalgarh-799102.
25. Principal, Bhavan's Tripura College of Science & Technology, Anandanagar, West Tripura-Pin:799028.
26. PS to the Vice Chancellor, Tripura University for his kind information.
- ✓ 27. Sri. Suman Das, Sr. Technical Asstt. With a request to upload in the Tripura University Website.

Proposed Syllabus of B.Com (Hons.): Semester VI

Code H7: Indirect Taxation Marks: 100

UNIT I

**Indirect Tax:** Introduction- Concept of Indirect tax, Constitutional framework of Indirect Tax Difference between Direct Tax and indirect Tax, Rational of GST: concept, need and benefit; structure of GST( SGST, CGST, UGST, IGST); GSTN-HSN Code, SAC Code, GST Council-Structure, power and functions; Registration under GST-persons liable for registration, Compulsory registration, deemed registration, procedure for registration-GSTIN, Amendment & Cancellation of registration, person not liable for registration

UNIT II

**GST:** Levy and Collection-Taxable event-'Supply' of Goods and Services, Composite and mixed supply; place of supply-within state, interstate, Import & Export; Zero rates supply, Time of supply;

Valuation of GST-Valuation rules, Exemptions from GST; GST rates; Reverse Charge Mechanism-composition scheme of levy, Simple problems

UNIT III

**GST:** Input Tax Credit & Payment-Cascading effect of Taxation-benefits of Input Tax Credit; Eligibility and conditions for taking input tax credit; apportionment of input credit & blocked credits; cases in which input tax credit is not available, tax credit in respect of capital goods; Simple problems

GST Returns (GSTR1, GSTR2, GSTR3)-time and procedure of filing returns; payment of tax-through input credit, by cash/bank after generation of challan, Tax invoice- credit note, debit note, Electronic cash Ledger, Electronic Credit Ledger, Electronic Credit Ledger, TDS & Refunds.

UNIT IV

**Custom Laws**-basic concepts of custom law- territorial waters, high seas, assessable value, baggage, bill of entry, dutiable goods, prohibited goods, bill of lading, letter of credit, export manifest; Types of custom duties-basic, countervailing & Anti dumping duty, safeguard duty, valuation of duties with adjustments for IGST; Custom Procedures-Input & Export procedures, Baggage-rules & exemptions

Reference Books:

1. Indirect taxes-V.S. Singhania, Taxmann Publications
2. GST Law and Procedure-A.Mishra, Taxmann Publications
3. All about GST-V.S. Datey, Taxmann Publications
4. Theory and Practice of GST, Srivathsula, HPH
5. Beginner's guide to GST-V. & Y. Bangar, Aadhya Prakashan
6. Illustrated Guide to GST- R. Mohan, Bharat Publications
7. Sahaj Kathay GST (Bengali)- A.Gope, Akshar Publications