

त्रिपुरा विश्वविद्यालय

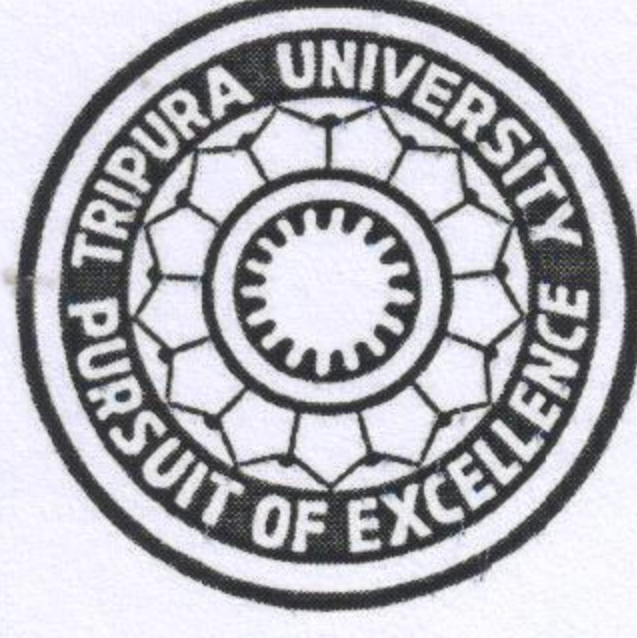
(केन्द्रीय विश्वविद्यालय)

सूर्यमणिनगर-799022, त्रिपुरा, भारत

TRIPURA UNIVERSITY

(A Central University)

Suryamaninagar-799022, Tripura, India



Phone: 0381 237 9003

Fax: 0381 237 4802

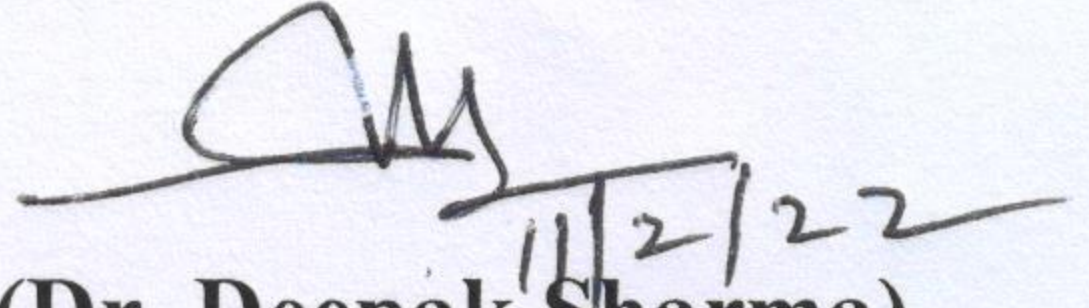
E-mail: registrar@tripurauniv.ac.in

No.F.TU/REG/AC/24/2021

Date: 11th February, 2022

NOTIFICATION

This is for information to all concerned that the Academic Council of Tripura University in its Twenty-fourth Meeting held on 16th December, 2021 (vide Agenda Item No. 16/24/2021), has approved the revised syllabus of B.Com (Hons.) Paper: Indirect Taxation (Code H7) of TDPH (Semester VI) with effect from the academic session 2020-2021, as described in the accompanying brochure.


(Dr. Deepak Sharma)
Registrar

Copy to:

1. The Dean, Faculty of Arts & Commerce, T.U.
2. The Controller of Examinations (i/c), T.U.
3. The Head, Department of Commerce, T.U.
4. The Director (i/c), College Development Council, T.U. with a request to circulate the Notification to the Principal of Colleges affiliated to Tripura University where the course is taught
5. The Director of Higher Education, Govt. of Tripura
6. T.U. website
7. P.S. to the Vice-Chancellor, T.U. for kind information of the Hon'ble Vice-Chancellor

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