



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Under PM- USHA Scheme

Certificate Course

in

GOODS AND SERVICES TAX





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Faculty of Commerce

Course Type: Certificate Course

Course Title: Goods and Services Tax

Credits: 02

Max. Marks: 50

Lectures: 30 Hrs.

Learning Objectives:

- LO1. Explain the concept, need, and evolution of GST in India.
- LO2. Prepare invoices, debit notes, credit notes and e-way bills.
- LO3. Identify taxable supply, types of supply, GST registration limits.
- LO4. Perform all tasks related to GST registration practically.

Course Outcomes:

- CO1. Understand GST framework, structure and compliance requirements.
- CO2. Recognize Tax Invoice Format and ad document required for GSTIN
- CO3. Perform Input Tax Credit calculation with accuracy.
- CO4. Acknowledges need of GST Return and provisions related to interest and penalty

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to GST	08
	<ol style="list-style-type: none"> 1. Meaning, concept and evolution of GST 2. Features and benefits of GST 3. Structure: CGST, SGST, IGST, UTGST 4. GST Council – composition & functions 5. Taxable event, supply, composite & mixed supply 6. Place of supply & time of supply basics 7. GST tax slabs & exemptions 8. Threshold limits for registration 	
	Unit Outcomes: UO1. Understand the GST Framework UO2. Knows the GST Compliance Requirement	
II	GST Registration and Invoice Management	07
	<ol style="list-style-type: none"> 1. Eligibility, compulsory & voluntary registration 2. Casual taxable person, non-resident taxable person 3. GST registration process – REG-01 practical demonstration 4. Documents required & GSTIN structure 5. Amendment, cancellation & revocation 6. Tax invoice format – mandatory fields 7. Bill of supply, debit note & credit note 8. E-way bill – Part A & Part B, practical demo 	
	Unit Outcomes: UO1. Acknowledges tax invoice format UO2. Recognize document required for GSTIN	
III	Input Tax Credit (ITC)	08

Unit No.	Title of Unit & Contents	Hrs.
	1. Definition & concept of ITC 2. Eligibility criteria for claiming ITC 3. Blocked credit under Section 17(5) 4. ITC reversal – rules & calculation 5. Rule 36(4), GSTR-2A, GSTR-2B reconciliation 6. Practical ITC calculation Unit Outcomes: UO1. Calculate Input Tax Credit UO2. Knows ITC reversal rules	
IV	GST Return Filing	07
	1. Overview of GST returns 2. GSTR-1 – B2B, B2C, amendments, NIL return 3. GSTR-3B – outward supplies, ITC, payment of tax 4. GSTR-2A vs GSTR-2B reconciliation 5. Interest, penalty & late fees 6. Annual Return GSTR-9 – basics & reconciliation Unit Outcomes: UO1. Recognize need of GST Return UO2. Acknowledges provisions related to interest, penalty and late fees	

Learning Resources:

1. GST Ready Reckoner, V.S. Datey, Taxman Publications, New Delhi, 2025
2. Handbook on GST, Bimal Jain, Bharat Law House, Jaipur, 2025
3. ICAI – Indirect Taxes Manual
4. Illustrated Guide to GST, CA Rajat Mohan, Bharat Law House, Jaipur, 2020
5. GST Book Series, Taxmann Publications, New Delhi, 2025
6. <https://www.gst.gov.in> – Official GST Portal
7. <https://cbic.gov.in> – Central Board of Indirect Taxes & Customs
8. <https://icmai.in> – Institute of Cost Accountants of India
9. <https://icai.org> – Institute of Chartered Accountants of India
10. <https://taxmann.com> – GST Resources & Updates
11. GST Practitioner Journal
12. ICAI Journal of Indirect Taxes
13. Taxman GST Weekly
14. GST Law Times

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Examination Framework

Course	Marks	Attendance	MCQ Test	Total Marks
Certificate Course in Goods and Services Tax	50	10	40	50



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