



**NORTH MAHARASHTRA UNIVERSITY, JALGAON**  
(NAAC Re-accredited 'A' Grade University)  
**FACULTY OF COMMERCE AND MANAGEMENT**  
**CERTIFICATE COURSE IN GOODS & SERVICE TAX**

(With effect from AY 2018-19)

[TOTAL MARKS: 180 EXTERNAL + 120 INTERNAL = 300 MARKS]

TOTAL HOURS: 200

The entire Certification Course is of 20 Credits. (10 hours = 1 Credit)

**Objectives of the program:-**

1. To make the students aware of the provisions of the GST Act.
2. To familiarize the students with the procedural requirements of the GST.
3. To familiarize the students with the documents and records required under the GST Act.
4. To enable students to acquire the basic skills to handle the GST portal.
5. To enable students to acquire the working knowledge of the GST.
6. To enable entrepreneurs and budding entrepreneurs to understand GST compliances.

**Level of knowledge expected:-** Working Knowledge with practical utility.

**Duration of the Program:** One Year Part time Add-On Certificate Course.

**Eligibility Criteria for students:** Any student who has passed HSC or 10+2 Examination is eligible to enroll for certificate Course in Goods & Services Tax.

**Course Structure:**

There shall be three papers as stated below:

PAPER I – Introduction to Goods & Services Tax (Theory) [60 External + 40 Internal = 100 Marks]

PAPER II – Procedural Aspects of Goods & Services Tax (Theory) [60 External + 40 Internal = 100 Marks]

PAPER III- Practicals Based on Goods & Services (Practical) [60 External + 40 Internal = 100 Marks] [In Paper III Internal Assessment is based on Practical Assignments in Tally & External Assessment is based on Project Viva]

**Teaching Hours Required:**

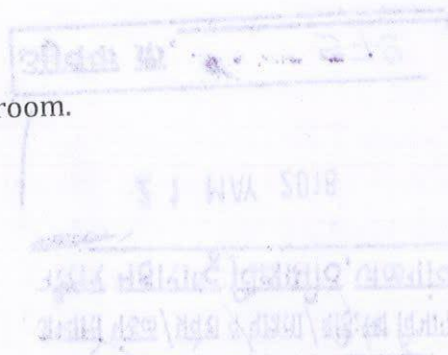
Total number of lectures amounting to total 200 hours. (60hrs-60hrs-80hrs.) for paper I, II, III respectively.

**Pattern of Instructions:**

1. The medium of instruction shall be English.
2. Two theory papers I & II will be taught in Classroom.

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### **3. For Paper III follow the below guidelines:-**

3A. The Internal Assignments in Tally would be completed in College Laboratory having sufficient number of computers with required Licensed Software.

3B. For Training with SKP students have to apply to Skill Knowledge Provider (SKP) (refer annexure 2) and undergo at least 56 hours of training (Part time training consisting of 2 hours per day for one month duration). A Student should obtain training Completion Certificate from SKP (refer annexure 3).

3C. Student has to prepare Project Report (3 Hard Bound Copies) based on the assignments given in the syllabus. On the basis of Project Report submitted by student, external Project Viva will be conducted through University appointed supervisors.

3D. Supervisors for Paper III External Viva would be appointed by North Maharashtra University which would include: One SKP enrolled with NMU and One Faculty Member teaching GST in University affiliated Colleges.

### **Staff/Resource Trainer Required:**

As per the rules of the North Maharashtra University, Jalgaon.

### **Pattern of Examination:** Annual Examinations.

### **Scheme of Examinations:**

1. A theory papers I & II shall carry 40 Marks for Internal Assessment and 60 Marks for external assessment by the North Maharashtra University. Objective Question Papers containing multiple choice questions (MCQ) shall be set in English both for Internal and External Exams for theory papers I & II.
2. For Paper III Practical Examination shall carry 40 Marks for Internal Assessment and 60 Marks for external assessment by the North Maharashtra University.
3. A student has to score minimum 50% of marks in each paper and aggregate score of 50% marks in all three papers to pass the certification course in GST.

### **Fees Structure:** As per the rules of North Maharashtra University, Jalgaon.

### **Program Outcome:-**

Students enrolled for the Certificate Course in GST will get following opportunities.

1. Opportunity to work with a Tax Practitioners as their Tax Executives.
2. Opportunity to work in Corporate Sector in the area of Taxation as Finance Executive or Finance Manager.
3. Entrepreneurs & Budding Entrepreneurs would understand the compliances of GST for their businesses or prospective businesses.

## **Guidelines for Certificate Course in Goods & Services Tax**

### **1. Guidelines for Certificate Course in Goods & Services Tax:**

- 1.1 Eligibility Criteria for College running Certificate Course in GST
- 1.2 Eligibility Criteria for Student enrolled for Certificate Course in GST
- 1.3 Guidelines for Skill Knowledge Provider (SKP)

#### **1.1 Eligibility Criteria for Institute running Certificate Course in GST :**

Any UGC or AICTE approved Institute or College affiliated to North Maharashtra University can apply to conduct Certificate Course in GST.

#### **1.2 Eligibility Criteria for Student:**

##### **A) Who is eligible to enroll as a student?**

Any student who has passed HSC or 10+2 Examination is eligible to enroll for certificate Course in Goods & Services Tax.

##### **B) How does the scheme operate?**

- A) Student has to register with any Institute or college affiliated to North Maharashtra University running Certificate Course in Goods & Services Tax.
- B) The student has to complete the module by acquiring the necessary credits from the Skill Knowledge Provider (SKP) and the institute he/she is enrolled with.
- C) The student has to submit a Project Report based on skills and knowledge acquired by him about GST from SKP as per the format prescribed in Paper III of this Certificate Course.
- D) The SKP shall evaluate student and award Experience Certificates /Completion Certificate to the student after successful completion of 56 Hours (1 Month) of training with SKP.

#### **1.3 Guidelines to join as Skill Knowledge Providers (SKP) to provide competency based skills to the students enrolled :**

##### **A) Who can be SKP for the purpose of Certification Course in GST?**

- i) Any Tax Professional or a Firm of Tax Professionals offering services in the area of Taxation or
- ii) Any Private or Public Company having turnover of supplies of ₹.25 Lakhs or more having GST registration Number.
- iii) Any other proprietary concern such as Firm, Nationalized Bank, Schedule Cooperative Bank, Private Bank having GST related compliance work and having turnover of supplies of 2 Crores or more.

##### **B) Role of Skill Knowledge Provider (SKP) :**

A Skill Knowledge Provider (SKP) shall provide knowledge of practical working Goods & Services Tax to the students enrolled as trainee under them.

**C) How many students to be trained by SKP?**

The SKP can register a maximum of fifteen students from Institute or College offering Certificate course in GST and affiliated to North Maharashtra University.

**D) Training time and schedule:**

The students have to undergo at least 56 Hours (1 Month) training with SKP and acquire the necessary working knowledge of GST and get the completion certificate from the SKP.

**E) SKPs Enrollment with North Maharashtra University:**

1. All prospective SKP's desirous of offering training to the students enrolled for Certificate Course in GST shall apply to North Maharashtra University with requisite documents.(Refer Annexure 1).
2. After the verification of SKP by the designated Committee of University, the SKP would be empaneled as NMU Recognized SKP.List of which will be displayed on official website of the university i.e. [www.nmu.ac.in](http://www.nmu.ac.in)

**Eligibility Criteria for SKPs:**

1. For Tax Professionals:SKP must have minimum 3 years of Professional Experience in the fields of Direct & Indirect Taxation and must be registered with association of Tax Practitioners or Professional Institutes such as CA/CS/ICMAI. Or Bar Council in case of Lawyers.
2. The SKP must have at least 5 Personal Computers, Licensed copy of Accounting Software, Internet Facility & access to GSTN.
3. Each SKP shall be eligible to enroll a maximum of 15 Students at any point of time for providing Practical Training of GST.

**Committee structure for the Verification & Recognition of SKP:**

SR. No.	Committee Members	Designation
1	Dean of Commerce & Management	Chairman
2	NMU Appointed Tax Professional	Member
3	NMU Appointed Faculty Member from NMU Affiliated College teaching GST.	Member

## ANNEXURE 1

### Application Form for SKPs for enrollment with North Maharashtra University as Recognized SKP to impart GST Training:

1. Name of Professional/Company/Firm :

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2. Address :

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3. City:-----

Pin :-----

4. Contact No. & Email

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5. Profession & No. of Years of Experience in the area of Taxation  
(For Tax Professionals)

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6. Professional Membership of ( for Tax Professionals):

7. In Case of Company/Proprietary Concern:

7.1 Turnover of Sales or Purchase : -----

7.2 Type of Company : Public/Private Ltd :-----

Date:

Authorized Signatory & Seal

## ANNEXURE 2

### Application Form for student to be enrolled for training with Skill Knowledge Provider (SKP)

(Submit the complete application form to the SKP)

1. Name of Student :-----

Gender -----

Date of Birth: -----

2. Name of the college :-----

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3. Academic Year :-----

4. Address of student:-----

5. Contact No. :-----

6. Date of Commencement of Training :

7. Name of SKP :-----

8. Address of SKP :-----

**Signature & Stamp of SKP**

**Name & Signature of Student**

### ANNEXURE 3:

**Sample Training Completion Certificate to be issued by SKP to the student registered as trainee.**

*(On the letter head of SKP)*

Date: / /

#### **To whom so ever it may concern**

This is to certify that **Mr./Miss. (Name of Student)** is registered as the student of Certification Course in GST in **(College Name)** and has carried out the project work entitled, **A Study of Practical Aspects of GST** in our organisation from **(Duration of Training)**.

His/ Her work is original and has satisfactorily carried out all the assignments and acquired the working knowledge of Goods & Services Tax Portal.

We wish him/ her all the best for bright career.

**Stamp and Signature of SKP**



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**FACULTY OF COMMERCE AND MANAGEMENT**

**CERTIFICATE COURSE IN GOODS & SERVICE TAX (GST)**

**PAPER I – INTRODUCTION TO GOODS & SERVICES TAX**

**(With effect from AY 2018-19)**

**[TOTAL MARKS: 60 EXTERNAL + 40 INTERNAL =100 MARKS]**

**TOTAL HOURS: 60**

**Note – For the purpose of examination provisions of Central Goods & Services Tax Act, 2017 amended up to six months prior to the date of examination, shall be applicable.**

**Objective:**

To develop an understanding of the basic provisions of Goods & Services Tax Law.

**Unit - 1 Basics of GST: -**

**10 Hours**

- 1.1 History of Goods and Services Tax in World and in India
- 1.2 Overview of Constitutional Provisions: - Following articles of Indian Constitution:- Article 246, 246A, 265, 366 (12), 366(12A), 366(26A).
- 1.3 Merits and Demerits of GST
- 1.4 Types of GST

**Unit - 2 Important Definitions under CGST Act: -**

**15 Hours**

Aggregate Turnover, Business, Capital Goods, Goods, Service, Input Tax Credit, Inter-State and Intra-State Supply Of Goods And Services, Invoice and Tax Invoice, Taxable Supply and Non Taxable Supply, Continuous Supply, Mixed Supply, Composite Supply, Exempt Supply and Zero Rated Supplies, Nil Rated Supplies, Consideration and Non-Monetary Consideration, Reverse Charge.

**Unit - 3 Levy and Collection of GST**

**10 Hours**

- 3.1 Meaning and Scope of supply (Section 7).
- 3.2 Composition levy (Section 10).
- 3.3 Exemption from Tax

**Unit - 4 Time and Value of Supply**

**10 Hours**

- 4.1 Time of Supply of Goods and Services
- 4.2 Value of Supply of Goods and Services

**Unit - 5 Input Tax Credit**

**15 Hours**

- 5.1 Eligibility and Conditions for claiming I.T.C. (Section 16).
- 5.2 Apportionment of Credit
- 5.3 Non – Availability of Input Tax Credit
- 5.4 Reverse Charge Mechanism

### References & Recommended Books:

1. Central Goods & Services Tax Act, 2017
2. Integrated Goods & Services Tax Act, 2017
3. Maharashtra Goods & Services Tax Act, 2017
4. Central Goods & Services Tax Rules, 2017
5. Maharashtra Goods & Services Tax Rules, 2017
6. India GST for beginners (2<sup>nd</sup> Edition, June 2017) (Paper pack) by Jayaram Hiregange and Deepak Rao, White Falcon Publishing
7. GST made easy-answer to all your queries on GST (Paper pack) TAXMAN Publication.
8. GST Manual, 4<sup>th</sup> Edition 2017, publisher Taxman.
9. GST- How to make your business GST ready, by V.S. Date, publisher TAXMAN
10. Goods & Services Tax (Act with Rules), publisher: Bharat Law House Pvt. Ltd.
11. CA IPCC GST Study Material.
12. CS Executive Level GST Study Material
13. ICAI Intermediate Level GST Study Material
14. <https://www.gstn.org>
15. [www.cbec.gov.in](http://www.cbec.gov.in)



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**FACULTY OF COMMERCE AND MANAGEMENT**

**CERTIFICATE COURSE IN GOODS & SERVICE TAX(GST)**

**PAPER II- PROCEDURAL ASPECTS OF GOODS & SERVICES TAX**

(With effect from AY 2018-19)

[TOTAL MARKS: 60 EXTERNAL + 40 INTERNAL =100 MARKS]

**TOTAL HOURS: 60**

**Note – For the purpose of examination provisions of Central Goods & Services Tax Act, 2017 amended up to six months prior to the date of examination, shall be applicable.**

**Objective:**

To develop basics understanding of procedural aspects of Goods & Service Tax Law .

**Unit - 1 Registration under GST**

**12Hours**

- 1.1 Persons liable for Registration, Persons not liable for registration
- 1.2 Compulsory Registration, Exemption
- 1.3 Procedure for Registration, Deemed Registration
- 1.4 Cancellation of Registration

**Unit - 2 Maintenance of Records and Books**

**12Hours**

- 2.1 Tax Invoice, time of issue of tax invoice (Rule 46 to 55)
- 2.2 Issue of debit note, issue of credit note
- 2.3 Types of Electronic Ledgers
- 2.4 Accounts and Period of Retention of Accounts (Rule No. 56 to 59)
- 2.5 E-way Bill

**Unit - 3 Returns under GST**

**12Hours**

- 3.1 Types of Returns and Furnishing of Returns
- 3.2 Matching, reversal and reclaim of ITC
- 3.3 Matching, reversal and reclaim of Output Tax Credit
- 3.4 Annual Return

**Unit - 4 Payments under GST**

**12Hours**

- 4.1 Payment of Tax, Interest and Penalty
- 4.2 Interest on delayed payment of tax
- 4.3 Collection of incorrect amount / rate of GST
- 4.4 Omission to collect GST in Invoice
- 4.5 Doctrine of Unjust Enrichment

**Unit 5 Offences and Penalties**

**12 Hours**

- 5.1 General Principles for imposing / not imposing penalties
- 5.2 Penalties for Offences under Section 122 of CGST Act.
- 5.3 General Penalties



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**CERTIFICATE COURSE IN GOODS & SERVICE TAX**  
**PAPER III-PRACTICALS BASED ON GOODS & SERVICES TAX**  
(With effect from AY 2018-19)  
[TOTAL MARKS: 60 EXTERNAL + 40 INTERNAL =100 MARKS]  
TOTAL HOURS: 80

**Note – For the purpose of examination provisions of Central Goods & Services Tax Act, 2017 amended up to six months prior to the date of examination, shall be applicable.**

**Objective:**

To develop practical ability to apply theoretical knowledge in addressing application oriented issues.

**(Note:**

- 1. These Internal assignments will be taught in dedicated Computer LABs of the Colleges or Institutes offering this certificate course and having Tally ERP software with GST and Internet facility.**
- 2. Resource Trainer can be Faculty Members of the College or any Professional having membership of ICAI, ICSI or ICMAI or tax Professional or Tax Practicing Lawyer)**

**Part 1:Accounting For GST in Tally ERP(InternalAssignments) (24hours)**

**Assignment No1-Introduction to basicconcepts of Accountingw.r.t. GST (6Hours)**

**1.1 Important Accounting Terms:**

Debtors, Creditors, Bill Receivable, Bills Payable, Credit Note Debit Note ,Petty Cash ,  
Contra Entry ,Trade Discount ,Cash Discount,Suspense A/c, Cash A/c, Bank A/c

**1.2. Journal –Meaning & Pro forma, Journal Entries for the following GST Based Transactions**

**1.3 Inter and Intra- State Sales, Purchases, Expenditure**

**1.4 Purchases and Sales of Fixed Asset**

**1.5 Set-Off and Payment of GST**

**1.6 Ledgers required for Accounting of GST based Transactions: Concept, Pro-forma, and Posting & Balancing of Ledger**

**1.7 Purchase and Sales Register (Simple and Columnar)**

**Assignment No.2Accounting in Tally ERP software with GST (6Hours)**

**2.1 Introduction to Tally**

**2.2 Versions & Features of Tally**

**2.3 Introduction to Gateway of Tally**

**2.4 Creation of Ledger Masters and Inventory Masters with Special Emphasis on GST**

**2.5 Vouchers in Tally -Purchase, Sales, , Receipt, Payment vouchers, Debit and Credit Note.**

**2.6 Sales Invoice, Debit and Credit Note Printing through Tally**

**2.7 Sales and Purchase Register (Columnar)**

**2.8 Export feature under Tally**

**2.9 GST Related Reports from Tally**

**2.10 Trial Balance and Financial Statements in Tally- P & L A/c, Balance Sheet**

**Assignment 3: Creation, Deletion and Alteration of company in Tally (2Hours)****A. Creation of Company**

Create a company Sunrise Electronics, Jalgaon with Accounts with Inventory and all other imaginary information required to open it.

**B. Alteration of Company**

Alter the details of Sunrise Electronics if its Name is changed to New Sunrise Electronics

**C. Deletion of Company**

Create a company Temporary Sales Corporation, Jalgaon with imaginary information required to open it and then Delete Temporary Sales Corporation from Tally.

**Assignment 4: Creation of Ledger & Group in Tally (2Hours)**

Creation of Ledger Accounts by assigning the proper groups and opening Balances of those accounts as on 31<sup>st</sup> March, 20XX in the books Sunrise Electronics, Jalgaon as per the following the information.

Sr.No.	Ledger Name(To Be Created)
1.	Rate – Wise Input CGST, SGST, IGST A/c
2.	Rate – Wise Output CGST, SGST, IGST A/c
3.	SBI Bank A/c
4.	Machinery A/c
5.	Sales Account
6.	Purchases Account

**Assignment 5: Creation of Stock items & stock groups in Tally: (1Hours)**

From the following list of products with in each mobile brand that Sun Mobiles deals in and the corresponding unit of measures:

Stock Item Name	Brand	Units of Measures
Samsung 64GB Mobile Phone	Samsung Mobile Phone	Nos.
Samsung 32 GB Mobile Phone	Samsung Mobile Phone	Nos.
Sony 64GB Mobile Phone	Sony Mobile Phone	Nos.
Sony 32 GB Mobile Phone	Sony Mobile Phone	Nos.
Apple iPhone	iPhone	Nos.

**Assignment 6: Journal Entries in Tally (3Hours)**

Journalize the following transactions in the books of **Alfa Electronics, Jalgaon** along with their appropriate narrations:-

- Started Business with Cash Rs.3, 00,000 and Building Rs.25,00,000 on 1<sup>st</sup> April, 20XX
- Purchase of 20 Samsung Mobiles (Inward supply) of Rs.18, 000 per unit @12% GST from Mr. Ajay at Mumbai on 2<sup>nd</sup> April, 20XX.
- Purchased Furniture from Delhi of Rs.2,00,000 through SBI Bank Cheque No 123456 on 30<sup>th</sup> April, 20XX @12 % GST.

- d. Sold 10 Samsung Mobiles (Outward supply) to Mr. Vijay at Pune for Rs.20,000 @12% GST on 30<sup>th</sup> April, 20XX.
- e. Received a cheque of Rs. 2, 00,000 from Mr. Vijay (Cheque No.700001) which is deposited in SBI Bank A/c (No.SBIIND123456789) on 1<sup>st</sup> May, 20XX.
- f. Sold 10 Samsung Mobiles (Outward supply) to Mr. Sanjay at Indore for Rs.22,000 @12% GST on 1<sup>st</sup> June, 20XX.

## **Part 2: External Training with Skill Knowledge Provider (SKP)-56 Hours**

**(External Project Viva based on assignment given below and compilation on Project Report)**

**Objective:** To gain understanding of the working on GST Portal and select e-compliances by pursuing at least 56 hours of hands-on training under the guidance of SKP. See Guideline to know about SKP.

### **Assignment1:**

List of Documents Required for Registration under the GST Laws and Procedure for Registration on the GST Portal.

### **Assignment 2:**

Understanding components of Invoice, Debit Notes, Credit Notes and procedure for obtaining E-Way Bills.

### **Assignment 3:**

Preparation of Returns, Using the GST Offline Tool provided by GSTN, Electronic Ledgers and Components of GST Common Portal.

### **Important Guidelines for completion of Project:**

1. The student has to perform following Assignments under the guidance of SKP and He has to prepare a Project Report and submit it the college.
2. The above assignments should be completed in form of a project (using screenshots, flowcharts, tree diagrams and photocopies, wherever required) to be evaluated by external examiner appointed by University.

### **3. The Project Report should cover following points :**

- a. Executive Summary
- b. Profile of Skill Knowledge Provider
- c. Assignment No.1
  - 1.1 Case Study covering detail Procedure for Registration under GST
  - 1.2 Print Outs of Forms for Registration under GST
- d. Assignment No.2
  - 3.1 Case Study covering Invoice, Debit Notes, Credit Notes and procedure for obtaining E-Way Bills
  - 3.2 Print Outs Invoice, Debit Notes, Credit Notes and E-Way Bills
- e. Assignment No.3
  - 3.1 Case Study covering filing of Return on GSTN
  - 3.2 Print Outs of Return Form
- f. References
- g. Annexure

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