



## UNIVERSITY OF CALCUTTA

### Notification No. CSR/8/2021


It is notified for information of all concerned that the Syndicate at its meeting held on 25.01.2021 (vide Item No.21 approved the inclusion of GST (Goods and Service Tax) along with question pattern in the existing syllabus of DSE 6.1 T (Indirect Tax : Laws and Practices), taught semester - 6 of B.Com (Honours/General) Courses of Studies under CBCS (vide CSR/26/17, dt. 26.5.2017) of this University and the new revised syllabus of DSE 6.1 T is laid down in the accompanying pamphlet.

The above shall be applicable with immediate effect.

SENATE HOUSE

KOLKATA-700 073

The 7th May,, 2021.

  
Prof.(Dr.) Debasis Das

Registrar

Amendment for syllabus – Indirect Tax : Laws and Practices, paper : DSE 6.1T (B.Com. Honours) and Paper : DSE 6.1T (B. Com. General) along with question pattern of the subjects.

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Syllabus

*and General,*  
B. Com. (Hons.) 6<sup>th</sup> Semester, Indirect Tax : Laws and Practices, Paper : DSE 6.1T

The entire syllabus as published earlier will be replaced by the following syllabus :

Goods and Services Tax (60 marks)

Unit 1 : GST in India – an introduction

Need for GST in India, constitutional provisions – need for constitutional amendment, significant features of constitution (101<sup>st</sup> Amendment) Act 2016, GST council.

(M-5 / L-5)

Unit 2 : Supply under GST

Supply as per GST law, activities or transactions treated as supply of goods or services as per Schedule I & II, activities or transactions treated neither as supply of goods or services as per Schedule III, different types of supply (special emphasis on composite and mixed supply and their taxability).

(M-5 / L-5)

Unit 3 : Charge and exemption of GST

Basis of charge of GST, Forward charge, Reverse charge, Composition levy – Meaning, conditions & restrictions (rule 5) and rate, Persons eligible for composition levy, Persons not eligible for composition levy, Validity and lapse of composition levy, determination of aggregate turnover, brief idea of exemption from GST.

(M-10 / L-10)

Unit 4 : Time, value and place of supply

Time of supply of goods and services in case of forward charge, reverse charge, supply of vouchers by supplier and remainder situations.

Value of supply of goods and services under Transaction value – Applicability of transaction value, Inclusion and exclusion of items for computation of value of supply.

Determination of nature of supply, Place of supply of goods (including goods imported into or exported from India)

(M-15 / L-15)

Unit 5 : Input Tax Credit (ITC), computation and liability of GST

Meaning of input tax, output tax, input tax credit, conditions for taking input tax credit (excluding block credit, special circumstances, job work and ISD), input tax credit for capital goods. Time limit to avail ITC, utilization (including order of utilization) of ITC for payment of GST.

(M-10 / L-10)

**Unit 6 : Registration**

Persons liable for registration, Persons not liable for registration, compulsory registration, voluntary registration, procedure for registration, cancellation or suspension of registration.

(M-10 / L-10)

**Unit 7 : Payment of Tax**

Concept of electronic cash ledger, electronic credit ledger and electronic liability register, provisions for payment of tax, interest, penalty and other amounts, interest on delayed payment of tax.

(M-5 / L-5)

**Customs duty (20 Marks)**

**Unit 8 : Valuation under Custom**

Valuation under transaction value method – Meaning of transaction value for import and export of goods, computation of assessable value and duty payable having emphasis on conversion date for import and export of goods (including currency conversion rate) and date for determining rate of duty for import and export.

(M-10 / L-10)

**Unit 9 : Baggage and exemptions**

Meaning of baggage, rate of duty, duty exemption to baggage, General duty free baggage allowance, Jewellery allowance.

(M-5 / L-5)

**Unit 10 : Duty drawback**

Drawback allowable on re-export of duty paid goods, Drawback on imported materials used in manufacturing of export goods, Interest on drawback U/S 75A.

(M-5 / L-5)

**Question Patten :**

Group A : 6Q x 5 Marks (9 Questions to be set)

Group B : 5Q x 10 Marks (8 Questions to be set)