Objectives:

1. To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.
2. To impart skill in applying and analysing the provisions of Goods and Service Tax Act and Customs Act in handling practical situations.

Module 1: Introduction: Meaning and Definition of Indirect Taxes-Nature-Scope-Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India. (10 Hrs)


Module 4: Administration of GST: - GST- Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery—Liability to pay tax in certain cases- -Advance Ruling- Authority and Appellate Authority-GSTN-Information infrastructure for GST. 

(15 Hrs)


(20 Hrs)


(20 Hrs)

Input—Basic Awareness from B.Com and First Semester M.Com
References:

2. GST in India - Rakesh Garg & Sandeep Garg, Bloomsbury India Publications
3. All About GST - V.S Datey - Taxman Publications.
4. GST Law, Concept & Impact Analysis - Dr. Sanjiv Agarwal
5. GST Law & Analysis with Conceptual Procedure - Bimal Jain & Isha Bensal - Young Global
6. An Insight of GST in India - ICWAI, Vol: 1 & 2
9. Indirect Taxes - Dr. V. Balachandran, Sultan Chand and Sons, New Delhi.
10. GST Bare Acts, Rules, Notifications & Circulars