



List of Revised Courses

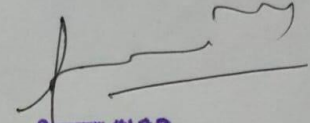
Department : **Commerce**

Program Name : **B. Com.**

Academic Year : **2018-19**

List of Revised Courses

Sr. No.	Course Code	Name of the Course
01.	BCH-6.2	Indirect Tax Law (Core Course)


विभागाध्यक्ष / H.O.D.
वाणिज्य विभाग / Dept. of Commerce
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)



Minutes of Meetings (MoM) of Board of Studies (BoS)

Academic Year : 2018-19	
School	: School of Management and Commerce
Department	: Commerce
Date and Time	: 12-07-2018, 12 P.M.
Venue	: Department of Commerce, GGV

Minutes of Meetings (MoM) of Board of Studies (BoS)

The scheduled meeting of member of Board of Studies (BoS) of Department of Commerce, School of Management and Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur was held to design and discuss the B.Com. VI semester scheme and syllabus.

The following members were present in the meeting:

1. Prof. Jayant Kumar Parida (External Expert Member]
2. Dr. Vineet Singh (HOD, Assistant Prof., Dept. of Commerce]
3. Dr. Buddheshwar Prasad Singhraul (Assistant Professor, Dept. of Commerce)

Following points were discussed during the meeting

1. B.com Hons. CBCS Structure
2. VET syllabus for admission to B.com Hons. Course
3. Revision in the paper of Indirect Taxes subject of B.com VI Semester for academic session 2018-19 and 2019-20.

The committee discussed and approved the scheme and syllabi. The following course was revised in the of B. com VI Semester :

- ❖ Indirect Taxes (IC-602]

The following new course was introduced in the of B. Com VI Semester :

- ❖ Indirect Tax Law (Core Course) (BCH-6.2)

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Signature & Seal of HoD



1.2.2 बैठक दिनांक : 12-07-2018

उपरोक्त बैठक कागजात विभागा की बैठक दिनांक 12-07-2018 को 12 बजे सभागृह आয়োजित हुई जिसमें निम्न सदस्य उपस्थित हुए :

नाम	पद	हस्ताक्षर
1. डॉ. विनीत सिंह सहायक प्राध्यापक छ. प्रशासकीय विभाग	अध्यक्ष	Vineet
2. डॉ. जयन्त कुमार यशोदा वाह्य विभागाध्यक्ष	सदस्य	
3. डॉ. वी. पी. लिंबारोल सहायक प्राध्यापक		

MINUTES

Following draft proposals of syllabi have been thoroughly discussed:

1. B.Com. (Hon's) (CBCS structure)
2. VET Syllabus for admission to B.Com. (Hon's) course
3. Revision in the paper of Indirect Taxes subject of B.Com. VI Sem. for academic session 2018-19 and 2019-20.

These syllabi are approved with slight changes and modifications in the meeting of Board of Studies on 12-07-2018 from 12 NOON ONWARDS, in the Head's Room, Department of Commerce, GGV. Approved syllabi are attached for reference. BoS meeting ended with vote of thanks to the chair.

(Dr. Vineet Singh)
अध्यक्ष / H.O.D.
विभाग प्रशासकीय विभाग

(Dr. B. P. Singh)
सदस्य



Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Programme
Considered by the Members of Board of Studies



CBCS Course Structure					Semester VI			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lecture: (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-6.1	Core Course	Auditing and Corporate Governance	06	05	01	70	30	100
BCH-6.2	Core Course	Indirect Tax Law	06	05	01	70	30	100
BCH-6.3 A	Discipline Specific Elective	Security Analysis & Portfolio Management	06	05	01	70	30	100
BCH-6.3 B	Discipline Specific Elective	International Marketing	06	05	01	70	30	100
BCH-6.4 A	Discipline Specific Elective	Industrial Relations and Labour Laws	06	05	01	70	30	100
BCH-6.4 B	Discipline Specific Elective	Business Research Methods and Project Work	06	05	01	50	50 (Project Report)	100
Total			24	20	04	260/280	140/120	400

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards.

(Dr. Vineet Singh)
Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)
Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odisha

(Dr. B. P. Singhraul)
Member,
Board of Studies
Department of Commerce,
GGV

Date:



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Semester VI		Credit: 06
BCH-6.2 Indirect Tax Law (Core Course)		
Learning Objectives: To provide basic knowledge and equip students with application of principles and provisions of different indirect taxes prevailing in our country especially Goods & Service Tax.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction of Indirect Tax	5 Lectures
	Background; Direct and Indirect Taxes; Features of Indirect Taxes; Meaning and features of Goods and Service Tax (GST), Background, Necessity and implementation of GST, Favorable impacts and difficulties of GST, Important terms and definitions under Sec. 2 of GST, Legal framework of GST and GST Council, Classification of Goods and Service Tax.	
2	Supply, Levy, Registration and Filing under GST	15 Lectures
	Meaning and Scope of Supply / Tax Liability on composite and mixed supplies, Specific Rates, Levy and collection of tax, Value of Taxable Supply, Registration under GST, Persons liable / not liable for registration, Compulsory registration, process for registration, Issue of Registration Number (GSTIN), Amendment and Cancellation of Registration, Remission of Tax Adjustment and Refund of GST, Offences, Penalties and Appeals	
3	Exemption, Computations for Goods supplied under GST	15 Lectures
	List of exempted goods and services under the GST, Time and place of supply of goods and services, Determination of Taxable value of the Goods supplied with Practical Problems.	
4	Computations for Services & Composition Levy under GST	15 Lectures
	Determination of Taxable value of Services with Practical Problems, Valuation Rules, Preparation of Tax Invoice Proforma and Practical Problems. Composition Levy- Provisions with Practical Problems, Rules, Provisions and Procedure for Input Tax Credit, Provisions regarding Job-work, Tax liability under the Reverse Charge, Classification of Tax rates.	
5	Customs Laws	15 Lectures
	Basic concepts of Customs Law; Types of customs duties, Anti-Dumping Duty, Safeguard Duty; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Special provisions relating to Baggage's, Postal Goods, Exemptions, Collection & exemption from Customs duties, Date of determination of duty & Tariff Valuation, Prohibitions/restrictions on Import & Export, Determination of Duty, Warehousing, Demurrage, Project Import and Re-imports; Penalties and Offences.	



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

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Suggested Readings:

1. Datta, V.S. GST Ready Reckoner, Taxmann Publications, New Delhi
 2. Singh, Anandhesh, GST Made Simple: A Complete Guide to Goods and Services Tax in India, Centax Publications Pvt Ltd.
 3. Singhania, V.K. GST & Customs law, Taxmann Publication, New Delhi
 4. Ahuja, Girish and Gupta, Ravi. Systematic Approach to Indirect Taxation - including GST and Customs, Wolters Kluwer, New Delhi
 5. Shriyal Saklecha & Anit: Goods and Service Tax: Satish Printers and Publishers, Indore.
 6. Mangal Shah: Goods and Service Tax: RBD Publishing House, Jaipur
 7. Rajak, Agrawal & Shivangi Agrawal: GST: Taxmann Publications (P) Ltd, New Delhi.
- Note: Latest edition of the text books should be used.

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