

SCHOOL OF MANAGEMENT STUDIES

**Certificate Course
in
Goods & Services Tax
INFORMATION BROCHURE**

**For admission to the
Academic Year 2022-23**



**One Tax
One Nation**



**KAVAYITRI BAHINABAI CHAUDHARI NORTH
MAHARASHTRA UNIVERSITY, JALGAON**

INTRODUCTION

GST was introduced by Government of India on 1 July 2017 as a 'Good & Simple Tax'. Goods & Services Tax (GST) is a comprehensive indirect tax levied on goods as well as services at the national level. GST is a consumption-based tax levied on the basis of "Destination principle." It is an inclusive tax regime, to be collected on value-added at each stage of the supply chain, with taxes on inputs credited against taxes on output. Its main objective is to consolidate multiple indirect tax levies into a single tax regime and eliminate the cascading effect.

The GST domain includes varied concepts from registration, payment, returns, refunds, classification and valuation, place and time of supply, input/output credit, and compliance system along with various other new concepts. GST is a proactive step towards a vivid opportunity for the country. It will redefine Indian economy on the international front as "one tax and one market".

The course gives a comprehensive insight about principles of GST as well as other nuances of the new indirect tax regime. It encourages the candidate to gain an understanding about relevancy of GST inclusively as well as of the preparations and challenges that lie ahead.



OBJECTIVES OF THE PROGRAM

1. To aware the students about 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:

- 32 hrs Add-On Certificate Course.

PROGRAM OUTCOME

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

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

ELIGIBILITY CRITERIA & FEE STRUCTURE

- Any graduates shall be eligible for the admission to the course.
- **Course Fees:** Rs. 1500/- .

INTAKE CAPACITY

- 20 Seats on first cum first basis. (Additional admission to the course is prerogative of the school)

COURSE STRUCTURE & DURATION

Course is of 03 months duration and will be of 32 Hrs imparted through training programme covering theoretical and practical aspects of GST. This course consists of two papers and the medium of instruction and examination will be English. For Paper II the Internal Assignments in Tally would be completed in College Laboratory having sufficient number of computers with required Licensed Software through Skill Knowledge Provider (SKP).

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

Unit – 1: Basics Framework of GST and Important Definitions under GST Act.

Unit – 2: Time & Value of Supply and levy of GST.

Unit – 3: Registrations under GST and Maintenance of Records and Books.

Unit – 4: Returns and Payments under GST.

Unit – 5: Tally with GST (Internal Training).

PAPER II: Practical's Based on Goods & Services (Practical) (100 Marks)

Note: Total number of lectures amounting to total 32 hours for paper I & II.

EXAMINATION/ASSESSMENT

1. A theory papers I shall carry 40 Marks for Internal Assessment and 60 Marks for external assessment.
2. For Paper II Practical Examination shall carry 100 Marks for external assessment.
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 course in GST.

CERTIFICATION

The candidates successfully qualifying the Course shall be awarded a Certificate to that effect in the appropriate form by School of Management Studies, Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon.

FACILITIES AVAILABLE

- Central and Departmental Library, Hostel with mess, Canteen, Health Centre, Sport Complex, Gymnasium facilities are available in the natural, beautiful, pollution free and peaceful academic campus of the Kavayitri Bahinabai Chaudhari North Maharashtra University which is 10 Km away from the Jalgaon city.
- Computer Laboratory with Internet facility for students.

CANCELLATION OF ADMISSION

No candidate will be allowed to cancel his/her admission after commencement of course. If any candidate wants to cancel his/her admission, the fees would not be refundable.

SUBMISSION OF APPLICATION FORM

Submit your application form in person to the Course Co-ordinator, School of Management Studies, Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon.

Course Co-ordinator
Dr.A.N. Barekar

Course Director
Prof.M.A. Sonawane
Director
School of Management Studies

For Enrollment of GST Certificate Course

- Click here  [Enrolment for Certificate Course in Goods & Services Tax.](#)
- Payment gateway for selected candidate only.

Admission to the course is prerogative of the school.

Click here  [GST Brochure 22-23](#)

Contact for any queries further

**School of Management Studies, Kavayitri Bahinabai
Chaudhari North Maharashtra University, Jalgaon-
425001.**

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