

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR /SU/PGDGST/2023-24/05/2023**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; the Academic Council at its meeting held on 13.06.2023 has accepted the **"Post Graduate Diploma in Goods & Service Tax (GST)"** in technical colabration with Aurangabad Branch of WIRC of ICAI Under the Faculty of Commerce & Management.

This is effective from the Academic Year 2023-24 and Onwards as per appended herewith.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/GST/2023-24/ 3745-54

Date:- 04-07-2023.

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(Signature)
**Deputy Registrar,
Academic Section
Syllabus unit.**

Copy forwarded with compliments to :-

- 1] **The Head, Dept. of Commerce,
Dr. Babasaheb Ambedkar Marathwada University.**
- 2] The Director, University Network & Information Centre, UNIC, with **a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

Dr. Babasaheb Ambedkar Marathwada University Aurangabad
Faculty of Commerce and Management
In Technical collaboration with Aurangabad Branch of WIRC of ICAI

POST GRADUATE DIPLOMA IN GOODS & SERVICE TAX (GST)
Course Duration: One year (2 Semesters)

Objective of Course

-To Sensitize students about GST Law and provide working knowledge regarding compliances and legal aspects of GST.

-To create synergy between Academic education and Professional education so as to enhance the employability of the Graduates by inscribing good skill sets.

Semister I			Semister II		
Sr. No.	Subject	Credits	Sr. No.	Subject	Credits
1	Introduction, Overview and Evolution of GST	1	1	Practical Training	20
2	Registration, Supply, Valuation of Supply under GST	4	2	Field Project / Case Study	2
3	Input Tax Credit and Tax Payments under GST; Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit	4			
4	Reverse Charge Mechanism under GST, Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies	2			
5	Various procedural compliance & Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code. Accounting Entries, & Statutory Records to be maintained under GST	4			
6	Exemptions from GST, Zero Rated, Nil Rated Goods & Services	2			
7	Various Returns under GST	2			
8	Concept of Tax Planning in GST	1			
9	Audit, Assessment, Demand, Refunds, Recovery & Penalties	2			
Total Credits		22	Total Credits		22

Note:

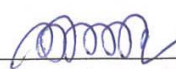
-The student enrolled for this course has to undergo for a Practical Training of 1 semester with a reputed practicing Chartered Accountant Firm or Industry empaneled with Dr. BAMU for this purpose of providing the practical training.

-The student will get Stipend during his practical training period. The minimum Stipend will be prescribed by Dr. BAMU in consultation with Aurangabad Branch of WIRC of ICAI.

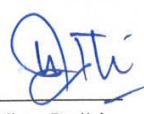
-On successful completion of this Course, a Diploma Certificate will be awarded to a student.

Reference Books:

- 1) Indirect Taxes : V. S. Datey - Taxman Publication
- 2) GST law Simplified - Bharat's Publication - P.K Goel, Kishirlal, Pawan Kumar Rastogi
- 3) GST Referencer CA G.Sekar - Padhuka Publications
- 4) Handbook on GST - Rakesh Gupta - Satyam law Publications


 Prof. W. K. Sarwade
 Dean, Faculty of Commerce & Mgt.


 Prof. Syed Azharuddin
 Course Co-ordinator


 CA Vijay Rathi
 Member BOS

Dr. Babasaheb Ambedkar Marathwada University Aurangabad