

PAPER:- GE-6P – GST IN INDIA

Learning Objective: *To explain the basic knowledge of GST in India.*

1. Introduction of GST, IGST ACT-2017, Genesis of GST- Definitions, Benefits, and Constitutional Aspect of GST
2. Knowledge of SGST, CGST, IGST and UTGST, Identification of nature of Supply.
3. Taxation through Composition Scheme, Exemptions & Rates of GST.
4. Concept Relating to Input Tax Credit and Computation of Input Tax Credit.
5. Procedure of Registration Under GST, Filing of GSTR-4.

Learning Outcome: *The student will able to understand the conceptual knowledge of GST of India.*

Suggested Books:

1. Goods and Service Tax, Shah, Mangal, RBD Publishers
2. Basics of GST- Nitya Tax Associates (Taxmann's Publications)
3. GST- A Practical Approach— Vashistha Chaudhary, Ashu Dalmia, Shaifaly Girdharwal (Taxmann's Publications)
4. Illustrated Guide to Goods and Services Tax- CA Rajat Mohan (Bharat Publications)
5. Biginner's Guide to GST- Vandana Bangar, Yogendra Bangar (Aadhya Publications)