



PG & Research Department of Commerce
of
SHRIMATI INDIRA GANDHI COLLEGE

Nationally Accredited at 'A' Grade (3rd Cycle) by NAAC,
Tiruchirappalli - 620 002

Organizes a
Certificate Course

on

Evolution on GST



**06.09.2021 to
22.11.2021**



2.30 p.m. to 3.30 p.m.



J&D Block -306 & 307

Shri.Thotta P.V. Ramarajan
President

Dr.K.Meena
Secretary

Shri.K.Chandrasekaran M.S
Chief Executive Officer

Smt.S.Apama M.B.A.,M.Phil.,
Director

   @shrimatindiragandhicollege

EVOLUTION OF GST (GOODS AND SERVICES TAX)

Objectives:

- To help develop skills of different taxation, finance, and accounting professionals. Students know about the GST and its implications.
- To create awareness of GST and how it is calculated.

UNIT - I

Tax – Introduction, Meaning, Classification of Tax, Direct and Indirect Taxation- Indirect taxation applicable to few commodities levied by either Central or State Government. GST – Fundamental Concepts - Objectives – Advantages.

UNIT - II

Introduction of Goods and Services Tax, 2017 (GST) And Registration Meaning of GST – Scope – Features – GST Council - Classification of GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures, Main features of GST Law.

UNIT - III

Impact of GST – GST Council - Constitution – Structure – Action Plan, CGST/SGST: Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Basic elements of GST.

UNIT - IV

Registration of GST - Value and Supply - Procedure – Legal provisions applicable for GST Registration – Compulsory registration. Cancellation, Surrender and Revocation of the GST Registration

UNIT - V

Overview of GST Law - Computation of taxable value and tax liability – Comparative calculations with previous tax laws - Composition Levy Scheme in GST – Features, Merits & Demerits

Reference:

1. Goods and Services Tax (G.S.T) | 8th Revised Edition Paperback – 1 January 2021, by Dr. H.C. Mehrotra (Author), Prof. V.P. Agarwal (Author)
2. Handbook On Goods & Services Tax (GST) for CA Inter By CA Pushendra Sisodia.


The Head
Dept. of Commerce
Shrimati Indira Gandhi College
Tiruchirappalli-620 002.



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Certificate of Participation

This is to Certify that Ms. R. Miruthula, 111-B.Com., has actively participated in the Certificate Course on "Evolution of GST (Goods and Sales Tax) from 06.09.2021 to 22.11.2021 organized by the PG and Research Department of Commerce, Shrimati Indira Gandhi College, Tiruchirappalli.

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Shri K. Chandrasekharan M.S.,
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Smt. S. Aparna M.B.A., M.Phil.,
Director

Dr.S.Vidhyalakshmi
Principal

Dr. A. Hemalatha
Head , PG and Research
Department of Commerce



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This is to Certify that Ms. K. Avantika, 111-B.Com., has actively participated in the Certificate Course on "Evolution of GST (Goods and Sales Tax) from 06.09.2021 to 22.11.2021 organized by the PG and Research Department of Commerce, Shrimati Indira Gandhi College, Tiruchirappalli.

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