



ಕ್ರಮಾಂಕ/No. MU/ACC/CR14/SLB(UG)/2017-18/A2

ಕುಲಸಚಿವರ ಕಛೇರಿ
ಮಂಗಳಗಂಗೋತ್ರಿ - 574 199
ಕರ್ನಾಟಕ, ಇಂಡಿಯಾ
Office of the Registrar
Mangalagangothri - 574 199
Karnataka, India

ದಿನಾಂಕ/Date: 31/10/2017

NOTIFICATION

Sub: Change in the title and revised Syllabus of Paper No. 205-2 and Paper No. 405-2 of Vocational subject Tax Procedure and Practice for B.Com degree programme.

- Ref: 1) This office Notification No. MU/ACC/CR59/2006-07/A2, dated: 3-6-2006.
2) Academic Council decision dated: 16-9-2017.

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Pursuant to the above, the changed title and revised Syllabus of Paper No. 205-2 and 405-2 of Vocational subject Tax Procedure and Practice for II Semester and IV Semester respectively of B.Com degree programme is hereby notified for implementation with effect from the academic year 2017-18.

The Syllabus of Paper No. 205-2 and 405-2 of Tax Procedure and Practice, a vocational subject for B.Com degree programme notified vide Notification referred to (1) above is hereby repealed.


REGISTRAR
K.M.

To:

- 1) The Principals of the colleges concerned.
- 2) The Registrar [Evaluation], Mangalore University.
- 3) The Chairman, UG Board of Studies in Commerce, Mangalore University.
- 4) The Superintendent [ACC], O/o. the Registrar, Mangalore University.
- 5) Guard file.

THE PROCEEDINGS OF THE BOARD OF STUDENTS IN COMMERCE (UG) B.COM VOCATIONAL DEGREE PROGRAMME FOR SYLLABUS CHANGE IN THE ACADEMIC YEAR 2017-2018 ONLY PARTICULARLY TAXATION PAPERS, MEETING HELD ON 07-09-2017 AT 10:00A.M. IN THE DEPARTMENT OF STUDIES IN COMMERCE, MANGALORE UNIVERSITY, MANGALAGANGOTRI.

MEMBERS PRESENT:

- | | | |
|----|---------------------------|-----------|
| 1. | Prof. Y.Muniraju | -Chairman |
| 2. | Dr. Anasuya Rai | -Member |
| 3. | Dr. Sureshramana Mayya P. | -Member |
| 4. | Sri. Giridhara Gowda | -Member |
| 5. | Sri. Rangayya Shettigar | -Member |
| 6. | Sri. Shridhar | -Member |

MEMBERS NOT PRESENT:

- | | | |
|----|----------|---------|
| 1. | Poovanna | -Member |
|----|----------|---------|

SPECIAL INVITEES:

1. Dr. Ashalatha Suvarna, President, Mangalore University Commerce Teacher's Association
2. Dr. Herald Monis, Secretary, Mangalore University Commerce Teacher's Association
3. Dr. Ajaz Ahmed, Vice President, Mangalore University Commerce Teacher's Association

**B.COM VOCATIONAL DEGREE PROGRAMME FOR
IMPLIMENTATION TWO PAPERS ONLY IN THE ACADEMIC
YEAR 2017-2018**

Reason: As Central Sales Tax and Service Tax were discontinued due to the implementation of GST, the BOS has changed the B.Com Vocational Course Syllabus relating to II Semester and IV Semester students for the academic year 2017-2018 only because the first semester students already studied the paper CV 105.2 KVAT. Therefore, only in the second and fourth semester two papers are taken into consideration for the academic year 2017-2018 only.

Paper 2: In the second semester paper CV 205.2 or BCMTPV 152 Central Sales Tax paper changed to GST Procedure and Practice.

A) New Title is GST Procedure and Practice -I

Note: Sections and Rules mentioned in the Syllabus are subject to changes depending upon amendments done from time to time to the respective laws.

Unit I: Introduction of GST

Amendment to Constitution and GST – Applicability of GST – Types of GST - Goods and Services Tax Council - Meaning and Scope of Supply under Section 7 of the CGST Act – Inward and Outward Supply – Composite Supply – Principal Supply - Mixed Supply.

Unit II: GST Registration

Persons liable for registration – Aggregate turnover - Persons not liable for registration – compulsory registration cases under Section 24 of the CGST Act–Applicability of Composition Levy – Rate of tax of the composition levy – Conditions and restrictions for opting for composition levy

Unit III: Levy, Collection of Tax and reverse charges

Charge of CGST under Section 9 of the CGST Act - Section 9(3) and 9(4) of the CGST Act – List of goods where reverse charge is applicable – List of services under reverse charge – Exemption to reverse charge as per Central Government Notification.

Unit IV: Time of Supply in the GST procedures

Time of Supply of goods under Section 12 of the CGST Act – Time of Supply of services under Section 13 of the CGST Act – Change in rate of tax in respect of supply of goods or services.

Unit V: Value of Taxable Supply in GST Practice

Specific inclusions – Discount – Value of supply of goods/services where consideration is not wholly in money – Value of supply of goods/services or both between distinct or related persons, other than through an agent – Value of supply of goods received through an agent – Value of supply of goods or services or both based on cost – Residual method for determination of value of supply of goods or services or both – Determination of value under Rule 32 – Value of supply of services in the case of a pure agent.

Practicals:

1. Simple Problems on computation of Aggregate Turnover for eligibility for registration
2. Simple Problems on applicability of composition levy
3. Form GST REG-01 Part A – Application for Registration
4. Form GST REG-01 Part B – Application for Registration
5. Form GST CMP-02 – Option for composition levy prior to the commencement of financial year
6. Simple Problems on computation of GST – CGST, SGST, UTGST and IGST
7. Simple Problems on applicability of Reverse Charge Under Section 9(3)
8. Simple Problems on applicability of reverse charge under Section 9(4)
9. Simple Problems on identifying Time of Supply
10. Simple Problems on identifying time of supply when there is change of rate of tax

In the IV Semester the current paper is CV 405.2 or BCMTPV 252 the title of the paper is "Service Tax" has changed to GST Procedure and Practice -II

B) New Title is GST.Procedure and Practice -II

Note: Sections and Rules mentioned in the Syllabus are subject to changes depending upon amendments done from time to time to the respective laws.

Unit I: Introduction – Amendment to Constitution and GST – Applicability of GST – Types of GST - Goods and Services Tax Council.

Unit II: Supply in GST Era – Meaning and Scope of Supply under Section 7 of the CGST Act – Inward and Outward Supply – Composite Supply – Mixed Supply – Activities to be treated as supply even if made without consideration (Schedule I to the CGST Act) – Activities to be treated as supply of goods or supply of services (Schedule II to the CGST Act) – Activities or transactions which shall neither be treated as a supply of goods nor a supply of services (Schedule III to the CGST Act)

Unit III: GST Registration – Persons liable for registration – Persons not liable for registration – compulsory registration cases under Section 24 of the CGST Act – Deemed Registration – special provisions in relation to casual taxable person and non-resident taxable person – Composition levy – Simple problems on computation of turnover for the purposes of registration and applicability of composition levy.

Unit IV: Levy and Collection of Tax – Charge of CGST under Section 9 – Tax liability under Section 8 of the CGST Act – Concept of Reverse Charge under Section 9(3) and 9(4) of the CGST Act – Concept of Electronic Commerce Operator – Simple problems on computation of GST (including reverse charge); Problems based on computation of GST on mixed supplies and composite supplies.

Unit V: Input Tax Credit – Eligibility and conditions for taking input tax credit – Apportionment of credit and blocked credits – Availability of credit under special circumstances under Section 18 of the CGST Act – Simple problems on computation of input tax credit with special reference to Blocked Credits.

Practicals:

Simple Problems on computation of Aggregate Turnover for eligibility for registration

1. Simple Problems on applicability of composition levy
2. Form GST REG-01 Part A – Application for Registration
3. Form GST REG-01 Part B – Application for Registration
4. Form GST CMP-02 – Option for composition levy prior to the commencement of financial year
5. Form GST CMP-04 – Intimation for withdrawal from Composition scheme.
6. Simple Problems on computation of GST ÷ CGST, SGST, UTGST and IGST
7. Simple Problems on applicability of Reverse Charge Under Section 9(3)
8. Simple Problems on applicability of reverse charge under Section 9(4)
9. Simple Problems on computing input tax credit.

SUGGESTED REFERENCES:


1. Goods & Service Tax: V.S.DATEY, Taxmann.
2. Goods and Services Tax: Ghousia Khatoon, Naveen Kumar C.M., Venkatesh S.N., Himalaya Publishing House.
3. Glimpse of Goods and Service Tax: Sathpal Puliana, M. A. Maniyar.
4. Goods and Service Tax: Pullani and Maniyar.
5. Handbook to GST – Law and Practice by Gaurav Gupta.
6. Goods and Services Tax by Rajat Mohan
7. India GST for beginners: Jayaram Hiregange and Deepak Rao
8. Handbook of GST in India: Rakesh Garg and Sandeep Garg
9. GST Made Simple: Awdhesh Singh
10. GST Law and Practice: S. S. Gupta
11. www.gst.gov.in, ctax.kar.nic.in

(b) In the BOS meeting chairman is requested the members to work out the change of syllabi under new CBCS under Hard core, Soft core, Open Elective and for taken course in the coming years.



(Dr.Sureshramana Mayya P.)
Member



(Dr.Giridhara Gowda)
Member

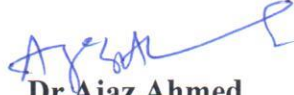

(Sri Rangayya Shettigar)
Member



(Sri Shridhar)
Member

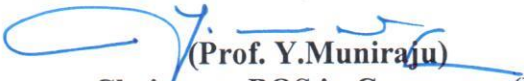

(Dr.Anasuya Rai)
Member


Dr. Ashalatha Suvarna
President
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Commerce Teachers'
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Dr. Herald Monis
Secretary
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Dr. Ajaz Ahmed
Vice President
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(Prof. Y. Muniraju)
Chairman, BOS in Commerce (UG)

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