

GOVERNMENT DEGREE COLLEGE (MEN)

SRIKAKULAM



2021

Department of Economics

Certificate Course on GST



GOVERNMENT DEGREE COLLEGE (MEN)

ACCREDITED BY NAAC WITH B++ (CGPA 2.90)

Srikakulam - 532001, Andhra Pradesh, India

ph: 08942 222383 email: srikakulam.jkc@gmail.com website: <https://www.gcmsklm.ac.in>



DEPARTMENT OF ECONOMICS

Certificate Course on

GOODS AND SERVICES TAX (GST) **2021-22**

Instructions to the candidates

1. Duration of the course: Course Duration 13-04-2022 to 10-05-2022

30 days

2. Course Fee:

3. Eligibility for Exam: 75%

4. Grade Certificates will be issued to the students based on their performance

Course Coordinator: Dr.D.Pyditalli, Lecturer in Economics

Resource persons: 1. Ch. Rama Murty, Lecturer in Economics

2. Dr.D.Pyditalli, Lecturer in Economics

Objectives of the course:

The learning Goods and Services Tax (GST) enables the Economics students and the business community to ease interaction with GST authorities. Especially for the students it will give the scope for self employment as well as for getting good jobs of the competitive market.

So we proposed the certificate course titled on “**Goods and Services Tax in India**” which covers the fundamental aspects of GST and it will be helpful in advancing their career.

After completion of this course the students would be able:

1. To enable the students to learn the concepts indirect tax and GST from the pre-GST GST period to post-GST period.
2. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development
3. To comprehend the principles of taxation, objectives of taxation and its impact, shifting and incidence process of indirect taxes in the market oriented economy.

GOVT DEGREE COLLEGE (MEN), SRIKAKULAM

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Certificate Course on

GOODS AND SERVICES TAX (GST)

2021-22

SYLLABUS

Introduction and Objectives of the course:

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3. To comprehend the principles of taxation, objectives of taxation and its impact, shifting and incidence process of indirect taxes in the market oriented economy.

Unit – I:

Introduction to Indirect Taxation: Background, History and Fundamentals of Indirect Taxation, Indirect Taxation and Constitutional Provisions, Principles and Objectives of Taxations in the Modern Welfare Government. Indirect Tax Reforms and Structure: Indirect tax structure (Pre-GST) - Problems of indirect tax structure- Reasons for introducing GST.

Unit – II

Concept and Evolution of GST in Indian Scenario- Salient Features of GST- Need and Importance of GST- Implementation Roadmap of GST in India- GST Act 2017- Incidence of supply-Scope of supply- Schedules of GST.

Unit – III

Concept of supply - Composition Levy- determination of aggregate turnover under composition scheme- Illustrations on Composition scheme- Input Tax Credit Mechanism- Registration under GST Law- Aggregate Turnover for registration under GST- Registration Procedure under GST.

References:

1. Making GST-Good and Simple Tax-Neelam Book House C.A Vivek KR Agarwal 2017
2. Goods and Services Tax law – Subham Jain -2021
3. Taxmann’s GST Mini Ready Reckoner – CA Akhil Single, CA Mayank Goel 2020
4. <https://gstcouncil.gov.in/brief-history-gst>
5. <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-3-central-tax-english.pdf>

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GOODS AND SERVICES TAX (GST)

Model Paper

Time: 2 Hours Max.

Marks: 50

Section - A

I. Answer any four Questions

(4X5 = 20)

- 1. What is The 4 types of GST In India?**
- 2. Brief Registration Process of GST?**
- 3. What were the subsumed in GST?**
- 4. Draw a Chart Showing the GST Structure In India?**
- 5. What is G S T?**
- 6. What are the constitutional provisions for indirect taxation?**
- 7. Input Tax Credit Mechanism**

Section - B

II. Answer any 3 Questions

(3X10 =30)

- 1. History and fundamentals of Indirect Taxes?**
- 2. Salient features of GST in India?**
- 3. Problems of Indirect Tax Structure and Reason for Introducing G S T?**
- 4. What are the benefits of G.S.T In India?**
- 5. Write about the indirect tax structure in pre – GST?**

2021-22

Name of the Office Grant Degree college Attendance
Srikulakulam (m.m) G.S.T

S. No.	NAME	Designation	12	13	14	15	16	17	18	19	20	
01	S. Gandhi varma	III HEP	e	p	p	p	p	a	a	p	p	p
02	S. Hari Shankar Naidu	III HEP	e	p	p	p	p	a	a	p	p	p
03	B. Jawahar	III HEP	a	p	p	p	p	p	p	a	a	
04	B. Pavan kumar	III HEP	e	p	p	p	p	p	p	p	p	p
05	B. phili mohar	III HEP	e	p	p	p	p	p	p	p	p	p
06	A. Suneel	III HEP	e	p	p	p	p	p	p	p	p	p
07	A. Chinna rao	III HEP	e	p	p	p	p	a	a	p	p	p
08	R. Naveen	III HEP	e	p	p	p	p	p	p	p	p	p
09	K. upendra	III HEP	e	p	p	p	p	p	p	p	p	p
10	L. Ramana	III HEP	e	p	p	p	p	p	p	p	p	p
11	P. Santosh kumar	III HEP	e	p	p	p	p	a	a	p	p	p
12	B. Rama Krishna	III HEP	a	p	p	p	p	a	a	p	p	p
13	B. murali Krishna	III HEP	e	p	p	p	p	p	a	a	p	p
14	N. Aravind kumar	III TEP	e	p	p	p	p	p	a	a	p	p
15	S. Saijagadeesh	III TEP	e	p	p	a	p	p	p	p	p	p
16	TJA. Keerthi kiranmaye	III TEP	e	p	p	a	p	p	p	p	p	p
17	y. Anil kumar	III TEP	e	p	p	p	p	p	p	a	a	p
18	P. manasa	III TEP	e	p	p	p	p	p	p	p	a	a
19	J. Bharath	III TEP	e	p	p	p	p	p	p	p	p	p
20	m. vijay	III TEP	e	p	p	p	p	p	p	p	p	p
21	L. Sridevi	III TEP	e	p	p	p	p	a	a	p	p	p
22	D. Mahesh	III HEP	e	p	p	p	p	p	p	p	p	p
23	M. prasant	III HEP	e	p	p	p	p	p	p	p	p	p
24	J. Saikamali	III TEP	e	p	p	p	p	p	p	p	p	p
25	y. Bhavana	III TEP	e	p	p	p	p	p	p	p	p	p
26	J. Padma	III TEP	e	p	p	p	p	p	p	p	p	p
27	T. Mounika	III TEP	e	p	p	p	p	p	p	p	p	p
28	CH. Madhu	III TEP	e	p	p	p	p	p	p	p	p	p
29	S. venu	III TEP	e	p	p	p	a	a	p	p	p	p
30	K. Ganesh	III TEP	e	p	a	a	p	p	p	p	p	p

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Department of Economics

Register

Certificate Course

Month
Year[illegible]

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Department of Economics

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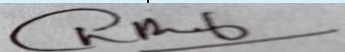
2021-22

Course Duration 13-04-2022 to 10-05-2022

Results and Grades obtained after completion of the Course

S.No.	Name of the Student	Regd. No.	Group	Grade	Remarks
01	S.GANDHI VARMA	1900102036	3 rd HEP	A	
02	S.HARISHANKAR NAIDU	1900102040	3 rd HEP	A	
03	B.JAWAHAR	1900102005	3 rd HEP	A	
04	B.PAVAN KUMAR	1900102009	3 rd HEP	B	
05	B.PHILLI MOHAN	1900102010	3 rd HEP	A	
06	A.SUNEEL	1900102004	3 rd HEP	B	
07	A. CHINNA RAO	1900102003	3 rd HEP	A	
08	R. NAVEEN	1900102032	3 rd HEP	B	
09	K. UPENDRA	1900102026	3 rd HEP	B	
10	L. RAMANA	1900102027	3 rd HEP	B	
11	P. SANTHOSH KUMAR	1900102030	3 rd HEP	B	
12	B. RAMAKRISHNA	1900102015	3 rd HEP	B	
13	B. MURALI KRISHNA	1900102014	3 rd HEP	B	
14	N. ARAVIND KUMAR	1900110016	3 rd TEP	B	

15	S. SAI JAGADEESH	1900110021	3rd TEP	A	
16	I. KEERTHI KIRNMAI	1900110006	3rd TEP	B	
17	Y. ANIL KUMAR	1900110025	3rd TEP	B	
18	P. MANASA	1900110018	3rd TEP	B	
19	J. BHARAATH	1900110008	3rd TEP	B	
20	M.VIJAY	1900110014	3rd TEP	B	
21	L. SRIDEVI	1900110013	3rd TEP	B	
22	D. MAHESH	1900102018	3rd HEP	B	
23	M. PRASANTH	1900102028	3rd HEP	B	
24	J. SAI KOMALI	1900110009	3rd TEP	A	
25	Y. BHAVANA	1900110024	3rd TEP	A	
26	J. PADMA	1900110007	3rd TEP	B	
27	T. MOUNIKA	1900110023	3rd TEP	A	
28	CH. MADHU	1900110005	3rd TEP	B	
29	S. VEENU	1900110022	3rd TEP	B	
30	K. GANESH	1900110011	3rd TEP	A	



Signature of the Lecturer in - charge

GOVERNMENT DEGREE COLLEGE (MEN), SRIKAKULAM
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Certificate Course

on

GOODS AND SERVICES TAX IN INDIA

*This is to Certify that Mr. / Kum. S.GANDHI VARMA of 3rd BA (HEP)
registered himself/herself for the Certificate Course on Gst in india organized by the Department
of economics and completed the course programme during from 13-04-2022 to 10-05-2022
His/Her performance is credited with A Grade.*

Head of the Department
CH. RAMA MURTY

Principal
(Dr.P.SUREKHA)

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His/Her performance is credited with **A** Grade.

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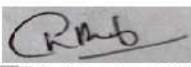
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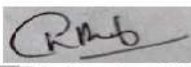
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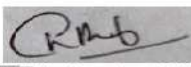
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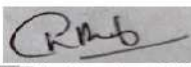
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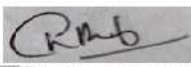
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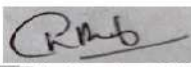
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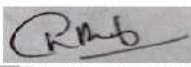
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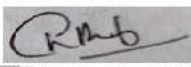
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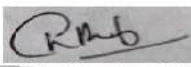
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This is to Certify that Mr. / Kum. **D. MAHESH** of **3rd BA (IEP)**
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of economics and completed the course programme during from **13-04-2022** to **10-05-2022**
His/Her performance is credited with **B** Grade.


Head of The Department Of Economics
(CH. RAMA MURTY)


Principal
(Dr.P.SUREKHA)

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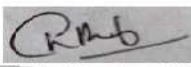
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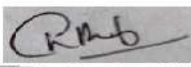
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