



UNIVERSITY OF CALCUTTA

Notification No. CSR/ 111 /18

It is notified for information of all concerned that the Syndicate in its meeting held on 4.10.2018 (vide Item No.22) approved inclusion of Goods and Service Tax (GST) in the existing syllabus of B.Com. (Honours in Taxation) and B.Com (General with Taxation as elective group) courses of studies under 1+1+1 (as notified in Notification No. CSR/89/10 dated 30.06.2010) under this University, as laid down in the accompanying pamphlet.

The above shall be effective from the academic session 2018-2019.

SENATE HOUSE

KOLKATA-700073

The 26th December, 2018

Ami
26/12/18
(Dr. Soumitra Sarkar)

Registrar (Officiating)

Ami
26/12/18

Amendments in papers 3.2 HT, 3.3HT, 3.1 GT and 3.2 GT

Paper 3.2 HT and 3.1GT(Direct Tax Law and Practice):

Module I:

Unit 2 shall be of 40 marks/ 40 lectures (in place of 30 marks and 35 lectures).

Module II:

Unit 3 of Module I will be transferred to Module-II as Unit 1.

Unit 1 of Module II will be renumbered as Unit 2 with 30 marks / 30 lectures (in place of 25 marks and 25 lectures).

Unit 2 of Module II will be renumbered as Unit 3.

Unit 3 of Module II will be deleted.

Paper 3.3 HT and 3.2GT(Indirect Direct Tax Law and Practice):

Module I:

Unit 1: Basic concepts of Indirect Tax and overview of GST

Concepts of Indirect Tax, Difference between Direct Tax and Indirect Tax, Indirect Tax Structure in India, concept and Feature of GST, Application of GST, CGST and IGST, Rate of GST, Definitions: Aggregate Turnover, Business, Casual Taxable person, Goods, Input Tax, Output Tax, place of Business, Turnover in State and Union Territory, Taxable person. **(M-10/L-10)**

Unit 2: Taxable Event/ Concept of Supply

Meaning of Taxable Event, Supply as per GST Law, Mixed and composite supply.

(M-10/L-10)

Unit 3: Charge of GST

Forward and Reverse charge under GST.

(M-5/L-5)

Unit 4: Composition Scheme and Exemption

Meaning of composition scheme, person eligible for composition scheme, Determination of Aggregate Turnover, Power to grant Exemption from Tax.

(M-10/L-10)

Unit 5: Time and value of supply under GST

(M-15/L-15)

Module II:

Unit 1: Input Tax Credit and Tax Computation.

(M-15/L-15)

Unit 2: Registration under GST.

(M-10/L-10)

Unit 3: Customs Act, 1962

Basic concepts, Definitions: Customs Airport, Customs Port, Customs Station, Dutiable Goods, Export Goods, Import, Indian Customs Water; Taxable Event and Date of determination of Duty, Types of Duties, Valuation, Baggage (excluding postal articles), Duty Drawback.

(M-25/L-25)

M: Marks; **L:** Lectures.