

P.G. D.T.L.
ANNEXURE REVISED SYLLABUS – PAPER-3
INDIRECT TAX LAWS
Syllabus (w.e.f. 2017-2018)

(Time: Three Hours – Marks: 100)

Level of Knowledge: Advanced knowledge Objectives, To gain advanced knowledge of the principles of the laws relating to GST.

- (a) Chapter Name : 1. Definitions, 2. Overview of Goods and Services Tax, 3. Overview of GST, Implementation of GST Council and their functions - **16 Marks**
- (b) Chapter Name: 1. Administration, 2. Registration , Amendments / Cancellation, 3. Liability of the Tax Payer, 4. Levy GST, 5. Exemption from Tax Levy of GST - **16 Marks**
- (c) Chapter Name: 1. Liability of the Tax Payer, 2. Levy GST, 5. Exemption from Tax Levy of GST - **16 Marks**
- (d) Chapter Name : 1. Time of Supply of Goods, 2. Time of Supply of Services & Other Points, 3. How to make payment, Challan Generation - **16 Marks**
- (e) Chapter Name : 1. Profession Tax Act, 1975 - **16 Marks**
- (f) Practical Examination Computation of 1. Job Worker, Traders, Service Provider, Works Contract, Case Studies, Distribution of Credit, Matching of Input Tax Credit Returns, Registered and Unregistered Persons Invoices - **20 Marks**

Books (References):

- 1) Author : CA Dharmendra Shrivastav
Name : GST, Vol. 1 & 2.
Publisher : Dharmendra Academy of GST Awareness.
- 2) Author : CA Vinod Sodhani and CA Deepshikha Sodhani
Name : GST Law – Practice and Procedure, Vol. 1 & 2.
Publisher : Snow White

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ANNEXURE REVISED SYLLABUS – PAPER-4
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Syllabus (w.e.f. 2017-2018)

(Time: Three Hours – Marks: 100)

Level of Knowledge: Advanced knowledge Objectives, To gain advanced knowledge of the principles of the laws relating to GST.

- (a) Chapter Name : 1. Assessment, 2. Audit, 3. Appeals and Revisions, and Hierarchy
- 16 Marks
- (b) Chapter Name: 1. Inspection Search Seizure, 2. Demand and Recovery, 3. Wrongly Collection paid to Govt. or not paid to Govt., 4. Liability to pay in certain case, 5. Advance Ruling
- 16 Marks
- (c) Chapter Name: 1. Composition Scheme, 2. Remission of Tax / Duty, 3. Valuation in GST , 4. Time of GST Payment, 5. Transaction Value, 6. Valuation Rules - 16 Marks
- (d) Chapter Name: 1 Offences and Penalties - 16 Marks
- (e) Chapter Name : 1. Returns under GST - 16 Marks
- (f) Practical Examination: 1. Monthly Returns GSTR-1. GSTR-2, GSTR-3 and other Returns filling and correction in hard copies - 20 Marks

Books (References):

- 1) Author : CA Dharmendra Shrivastav
Name : GST, Vol. 1 & 2.
Publisher : Dharmendra Academy of GST Awareness.
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Name : GST Law – Practice and Procedure, Vol. 1 & 2.
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