

PGDGST Syllabus

<p>Introduction to GST</p> <ul style="list-style-type: none">• GST introduction• Important definitions• Constitutional framework of indirect taxes before GST• Indirect taxes prior to GST• Structure Of Goods and Services Taxes• Legal Framework of GST and GST council• State Compensation mechanism• Registration of suppliers• Supply: meaning Scope and Taxable Event• Place and Time of Supply• Classification of tax rates
<p>GST and Exemptions</p> <ul style="list-style-type: none">• Exempted good from GST• Exempted services• Determination of Taxable value of Goods with Practical problem• Determination of Taxable value of services with practical problems• Valuation rules
<p>GST Payment</p> <ul style="list-style-type: none">• Preparation of Tax Invoice• Composition Levy• Input tax credit• Input services distributors in GST
<p>GST Assessment and Tax Audit</p> <ul style="list-style-type: none">• Payment of GST• Tax deduction and Tax collector at source• Refunds• Tax Liability Under Reserve Charge• Provisions Regarding Job Work• Returns under GST• Assessment scrutiny and tax audit• Electronic commerce• Anti profiteering measures• Avoidance of dual control
<p>Customs Law</p> <ul style="list-style-type: none">• Custom duty: Basic Concept• Types of Custom Duty• Valuation and Calculation of custom Duty• Personal Baggage : Rules and exemptions

