

SYLLABUS PLAN 2021-22

BBA- 225 (4TH SEM)

SUBJECT- DIRECT TAX LAW-II

SR.NO	TOPICS	TEACHING POINTS	SPECIFIC OBJECTIVES	METHOD APPROACHES AND TECHNIQUES	RESOURCES AND LINKS
UNIT-I	Tax structure in India, Direct and Indirect Taxes, Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017	Introduction of goods and service tax. Overview of Goods and Services Tax, Implementation of GST, Classes of officers under GST and their appointment and powers, Levy and collection of CGST/ SGST, Composition Levy scheme, Time and value of supply	Understanding of basics of GST	Research study, Recent developments in industry in relation to GST, Discussion, Lecture method, PPT's	Goods and Service Tax by kalyani publishers, new edition, 2018-19 Goods and Service Tax by VK Publishers, new edition. Taxmann's GST Ready Reckoner Updated till 18th June, 2017. Taxmann's GST Manual-Enforced w.e.f. 1.7.2017. GST Ready

					<p>Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.</p> <p>Goods and Services Tax in India -----</p> <p>Notifications by Government of India GST Bill 2012 7.</p> <p>Integrated Goods and Services Tax Act 2017</p>
UNIT-II	<p>IGST Act, 2017: Levy and collection of IGST, Input tax credit.</p> <p>Returns under GST. Refund of tax.</p>	<p>Definitions, Supplies in the course of inter- State trade or commerce, Supplies in the course of intra- State trade or commerce, Power to grant exemption from tax, place of supply under IGST, offences and penalties, Prosecution and Appeals under GST,</p>	<p>Understanding of basics of GST</p>	<p>Research study, Action research, Examples, Recent developments in industry, Discussion, Lecture method, PPT's</p>	<p>GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.</p> <p>Goods and Services Tax in India -----</p> <p>Notifications by Government of India GST Bill 2012 7.</p> <p>Integrated Goods and Services Tax Act</p>

		GST Portal: GST Eco system, GST suvidha provider.			2017
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Questions:

1. What do you mean by Goods and service tax?
2. Explain the various the drawbacks in old regime of taxation in India.
3. What are the various online tools which will be used by taxpayers?
4. What do you understand by IGST? Describe its salient features in detail.
5. What are the offences and penalties in GST regime?
6. Write the pros and cons of GST in detail.
7. Write a short note on following-
  - GST portal
  - GST Suvida portal
  - Duty drawback scheme
  - Composition scheme.
8. How is GST different from the previous indirect tax system?
9. What are the reasons for having multiple tax rates? What are the possible advantages and disadvantages of having multiple tax rates?

10. Why have some goods/services been kept outside the ambit of GST and what could be the repercussions?
11. What are the possible impacts of GST on different stakeholders?