

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



**Title of the Course: Indirect Taxes –I
Programme: Bachelor of Commerce (Accounting & Finance)**

Semester: V

**Syllabus for 4 Credit Course
from the Academic Year 2025-2026**

Name of the Course: Indirect Taxes -I

Sr. No.	Heading	Particulars
1	Description the course:	An indirect tax course typically covers a range of topics related to taxes that are not directly paid by the person or entity on whom they are levied. Instead, these taxes are passed on to the end consumer through the price of goods and services. The course may include both theoretical and practical aspects of indirect taxation, and it often explores the legal and economic implications of such taxes. Here is a general description of what you might find in an indirect tax course:
2	Vertical:	Minor
3	Type:	Practical
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End Examination: 60
7	Course Objectives: <ol style="list-style-type: none"> 1. To understand the concepts, constitutional provisions, and framework of GST and its role in the Indian economy. 2. To equip students with the knowledge of GST registration, the rules and procedures for charging GST on supplies, and the criteria for exemptions under GST. 3. To understand the concept of supply under the Goods and Services Tax (GST) regime. 4. To equip with the knowledge necessary to manage ITC effectively and to accurately compute GST liabilities 	
8	Course Outcomes: <ol style="list-style-type: none"> 1. Learners will get an enhanced understanding and application of GST laws and regulations 2. Learners will be able to learn registration process, conditions for tax liability, and the administrative mechanisms supporting the levy of GST in India. 3. Learners will be able to calculate the value of supply and understand its significance in determining the GST payable. 4. Learners will be able to calculate Input Tax Credit and its computation under GST 	
9	Module 1: Introduction to Indirect Taxation and GST (15 Hours)	
	<ul style="list-style-type: none"> • Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) • Introduction to GST –Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST • Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act. 	

	Module 2: Registration, Levy and Collection of GST (15 Hours)
	<ul style="list-style-type: none"> • Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration • Levy and Collection GST- Charge of GST, , Composite and Mixed Supplies under GST, • Exemption - Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
	Module 3: Concept of Supply (15 Hours)
	<ul style="list-style-type: none"> • Place of Supply • Time of Supply • Value of Supply
	Module 4: Input Tax Credit and Computation of GST (15 Hours)
	<ul style="list-style-type: none"> • Eligibility and conditions for taking Input Tax Credit • Apportionment of credit & Blocked credits Credit in special circumstances • Computation of GST under Inter State supplies and Intra State Supplies
10	Reference Books: <ol style="list-style-type: none"> 1. "Indirect Taxes" <ul style="list-style-type: none"> • Authors: V. S. Datey • Publisher: Taxmann Publications Pvt. Ltd. • Year: 2023 (Latest Edition) 2. "GST Law and Practice" <ul style="list-style-type: none"> • Authors: V. S. Datey • Publisher: Taxmann Publications Pvt. Ltd. • Year: 2023 (10th Edition) 3. "Indirect Taxation" <ul style="list-style-type: none"> • Authors: Raj K. Agrawal and Shivangi Agrawal • Publisher: Bharat Law House • Year: 2021 4. "Guide to GST" <ul style="list-style-type: none"> • Authors: Monish Bhalla • Publisher: Young Global Publications • Year: 2017 (2nd Edition) 5. "Goods and Services Tax (GST)" <ul style="list-style-type: none"> • Authors: Dr. Sanjeev Kumar • Publisher: Bharat Law House • Year: 2020 6. "Principles of GST and Customs Law" <ul style="list-style-type: none"> • Authors: Rakesh Kumar, S. Bhargava • Publisher: Cengage Learning • Year: 2019

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%																
12	Continuous Evaluation through: <table><tr><td>Sub-components</td><td>Maximum Marks</td><td>Conditions for passing</td></tr><tr><td>1) Assignment/Case Studies/Project/Field Visit</td><td>15</td><td rowspan="4">A learner must be present for each of the sub-components.</td></tr><tr><td>2) Presentation/Book Review/Research Paper Report</td><td>15</td></tr><tr><td>3) MCQ Based Test</td><td>10</td></tr><tr><td>Total</td><td>40</td></tr></table>			Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.	2) Presentation/Book Review/Research Paper Report	15	3) MCQ Based Test	10	Total	40			
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13	Format of Question Paper: Semester End Examination Question Paper Pattern Maximum Marks: 60 All Questions are Compulsory Carrying 15 Marks each. Duration: 2 Hours <table><tr><td>Question No</td><td>Particular</td><td>Marks</td></tr><tr><td>Q-1</td><td>Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions</td><td>15 Marks 08 Marks 07 Marks</td></tr><tr><td>Q-2</td><td>Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions</td><td>15 Marks 08 Marks 07 Marks</td></tr><tr><td>Q-3</td><td>Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions</td><td>15 Marks 08 Marks 07 Marks</td></tr><tr><td>Q-4</td><td>Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions</td><td>15 Marks 08 Marks 07 Marks</td></tr></table> <p>Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.</p>			Question No	Particular	Marks	Q-1	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks	Q-2	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks	Q-3	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks	Q-4	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks
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Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	