

GOVERNMENT DEGREE COLLEGE, PALONCHA

BHADRADRI KOTHAGUDEM DISTRICT, TELANGANA - 507115

(Affiliated to Kakatiya University, Warangal, Telangana)



DEPARTMENT OF COMMERCE

ONLINE CERTIFICATE COURSE ON "INTRODUCTION TO GST"

Certificate

The following Faculty members and 25 Students are permitted to "48" Hours Online Certificate Course on " Introduction To GST", in Government Degree College, Paloncha. This online has conducted daily 1 hour (5pm to 6pm), from 02-07-2020 to 31-08-2020.

L.P.sreenivas, Lecturer in Commerce (HOD, Resource person & Coordinator)

L.K.Rambabu, Lecturer in Commerce



Coordinator



IQAC Coordinator



Principal
Govt. Degree College
PALONCHA - 507 115
Bhadravati Kothagudem Dt.



GOVERNMENT DEGREE COLLEGE, PALONCHA
(Affiliated by Kakatiya University)
Bhadradri Kothagudem District, Telangana State.



TITLE OF THE PROGRAM : Online Certificate Course on "Introduction to "GST" "

Course Duration : 02-07-2020 to 31-08-2020

(Daily 1 hour: total 48 Hours)

CHIEF GUEST : Dr.Y.Chinnappaiah, M.Com. MBA, Ph.D.

Principal, Government Degree College, Paloncha.

RESOURCE PERSON : Sri P.Sreenivas, M.com. B.Ed., NET & SET

Lecturer in Commerce

Summary

Course Type: Core

Duration: 12 weeks

Start Date: 02-07-2020

End Date: 31-08-2020

Exam Date: 03-09-2020

Category: Commerce, Arts and Science

Level: Diploma

Objectives of this Course:

The course is intended to give an idea on Goods and Service Tax (GST). The course is divided into ten units which include various aspects of GST. GST is the biggest ever reform in the indirect taxes. The course is designed in such a way that after successful completion of the course the students would be able to help the industry and small trader to work out their GST and timely submission tax return to avail the benefit of tax credit mechanism.

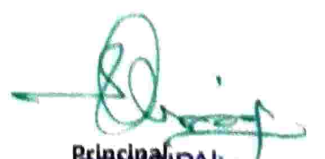
Intended Audience: Under graduate students of Commerce / Science / Arts / Life Science.

**ENROLLMENT OF THE STUDENTS FOR ONLINE CERTIFICATE COURSE OF
"INTRODUCTION TO GST"**

S.NO.	NAME OF THE STUDENT	STREAM & CLASS	SIGNATURE
1	Batham Sowjanya	III BCOM(CA)	B. Sowjanya
2	Chikula Raj kumar	III BCOM(CA)	R. Rajkumar
3	Inja Sai kumar	III BCOM(CA)	I. Saikumar
4	Jammula Sandhya	III BCOM(CA)	J. Sandhya
5	Kanitha Veerabhadram	III BCOM(CA)	K. Veerabhadram
6	Koram Balakrishna	III BCOM(CA)	K. Balakrishna
7	Menthani Praveen	III BCOM(CA)	M. Praveen
8	Mukka Sheshank	III BCOM(CA)	M. Sheshank
9	Punem Sreenu	III BCOM(CA)	P. Sreenu
10	Pinati Sindhupriya	III BCOM(GEN)	P. SINDHU
11	Thati Tulasi	III BCOM(GEN)	T. Tulasi
12	Turram Sathibabu	III BCOM(GEN)	T. Sathibabu
13	B. Bindu pallavi	III BSC(BZC)	B. Bindu Pallavi
14	D.SaiSri	III BSC(BZC)	D. Saishree
15	G. Mounika	III BSC(BZC)	G. Mounika
16	K.Ravindra	III BSC(BZC)	K. Ravindra
17	V.DivyaBhargavi	III BSC(BZC)	V. Divya Bhargavi
18	A.Vinodha	III BSC(MPC)	A. Vinodha
19	B.Swathi	III BSC(MPC)	B. Swathi
20	V.Srinivas	III BSC(MPC)	V. Srinivas
21	K.Shivanagendrababu	III BSC(MPC)	K. Shivan
22	Bokka Pallavi	III BA(HEP)	B. Pallavi
23	Ch.Sravani	III BA(HEP)	Ch. Sravani
24	Madivi Vijay	III BA(HEP)	M. Vijay
25	P.Bhavani	III BA(HEP)	P. Bhavani


Coordinator


IQAC Coordinator


Principal
Govt. Degree College
PALONCHA- 507 115
Bhadradi Kothagudem

Introduction to GST Certificate Course Layout

Week	Topic	Unit Title
1	Introduction and Overview of GST	U-1: Introduction to GST U-2: Benefits of GST U-3: Overview of GST Quiz: week 1- MCQ
2	Concept of Supply	U-4: Scope of Supply U-5: levy of GST Quiz: week 2- MCQ
3	Reverse Charge Mechanism (RCM)	U-6 : Concept of RCM Quiz: week 3- MCQ
4	Composition Scheme	U-7: Composition Scheme Quiz: week 4- MCQ
5	Valuation of GST	U-8: Valuation Rules Quiz: week 5- MCQ
6	Payment of GST	U-9: Payment of GST Quiz: week 6- MCQ
7	Input Tax Credit	U-10: Concept of ITC& Payment of GST Quiz: week 7- MCQ
8	Returns under GST	U-11: Furnishing of Returns Quiz: week 8- MCQ
9	Books of Accounts	U-12: Different Books of accounts Quiz: week 9- MCQ
10	Interest, Penalty and Prosecution-I	U-13: Provision of Interest Quiz: week 10- MCQ
11	Interest, Penalty and Prosecution-II	U-14: Provision of Penalty & Pr Quiz: week 11- MCQ Prosecution
12	Revision	

Goods and Service Tax Course:

Goods and services tax (GST) have been identified as one of the most important tax reforms post independence. GST is a path breaking indirect tax reform which will create a common national market by removing inter-state trade barriers. GST has subsumed (absorbed or include) multiple indirect taxes imposed by central and state.

GST subsumed the following

Central taxes	State taxes
Central excise duty	Sate VAT
Additional excise duty	Entertainment tax
Service tax	Entry tax
Surcharge and cess	Luxury Tax
Central sales tax	Purchase Tax

GST was first introduced in France in the year 1954. Within 62 years of its introduction about 160 countries across the world have adopted GST. Generally, GST is popular for single model but Canada and Brazil also have dual model of GST. India has adopted a dual GST which will be imposed concurrently by centre and states.

GENESIS OF GST IN INDIA

2004	The idea of GST was emerged in India from the recommendation of Kelkar Task Force.
2007	Union Finance Minister, Shri P. Chidambaram, while presenting the central Budget (2007-08) announced the GST would be Introduced In India.
2014	NDA government tabled the Constitution (122 nd Amendment) Bill
2016	It got assent of the president on 8th September, 2016 and became Constitution (101 st amendment) Act, 2016, which paved the way for the Introduction of GST in India.
2017 (March)	Central Goods and Services Tax Bill, 2017, Integrated Goods and Services Tax Bill, 2017, Union Territory Goods and Services Tax Bill, 2017 and Goods and Services Tax (Compensation to States) Bill, 2017 were introduced and passed these bills in Lok Sabha and receipt of President Assent on 12 th April, 2007 became enacted.

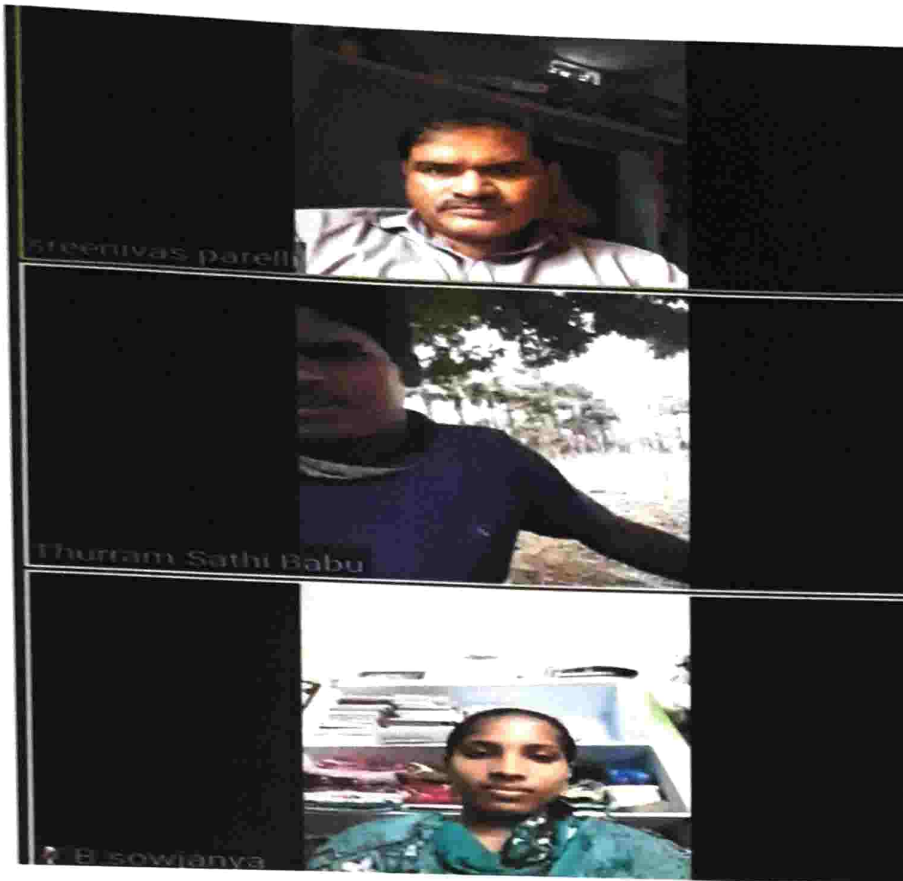
	Subsequently State GST laws have been enacted by respective state Government.
2017 (July)	i.e. 1 st July 2017 GST has implemented across India

CONSTITUTIONAL AMENDMENT FOR GST

Constitution (101st amendment) Act, 2016 was enacted on 8.09.2016 for the following significant amendments.

- (a) Concurrent (simultaneously) power on Parliament and State legislatures to make laws for imposing taxes on goods and services.
- (b) GST will be levied on all supply of goods and services except alcoholic liquor for human consumption.
- (c) Parliament has exclusive power to make laws with respect to goods and services tax of inter-state (from one state to another state) supply.
- (d) Parliament shall decide principles for determining the place of supply and when supply takes place in course of inter-State trade and commerce.
- (e) The explanation to Articles 269A of Constitution of India provides that the import of goods and services will be deemed as a supply takes place in course of inter-State trade and commerce.
- (f) For the following items Central Excise duty will be imposed on their production and respective States will impose Sales tax the on their sales.
 - i) Petroleum crude
 - ii) High speed diesel
 - iii) Motor spirit (commonly known as petrol)
 - iv) Natural gas
 - v) Aviation turbine fuel
 - vi) Tobacco and tobacco products
- (g) Article 279A of the Constitution of India empowers the president of India to Constitute Goods and Service tax Council (GST Council) under the chairmanship of the Union Finance Minister to recommend about (Article 279A):
 - i) the GST rates
 - ii) Valuation and other fundamental rules
 - iii) Exemption
 - iv) Future changes
 - v) Return
 - vi) Registration

Zoom Online Platform



	sreenivas parelli (me, host)		
	Sathi Babu		
	User		
	Vijaya		
	B.sowjanya		
	CHAVALLA R.k		
	GOVT.DEGREE COLLEGE PALONC...		
	koram balakrishna		
	Kotagiri Rambabu		
	Prevail		
	Ramesh Kumpati		
	Redmi		
	Redmi		

Coordinator

IQAC Coordinator

PRINCIPAL
Govt.Degree College
PALONCHA - 507 115
Bhadradi Kothagudem Dt.

Jul-20

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ADIC Considerations

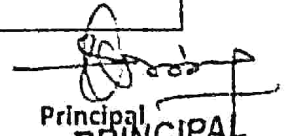
Principal
Gon Degree College
Pattanam, 507 115
Bhadrachalam

Result

S.No.	Name of the Student	Stream & Class	Grade
1	Batham.Sowjanya	III Bcom (CA)	A
2	Chikodda. Rajkumar	III Bcom (CA)	A
3	Inja . Sai Kumar	III Bcom (CA)	B
4	Jammula.Sandhya	III Bcom (CA)	A
5	Kanitha. Veerabhadram	III Bcom (CA)	A
6	Koram. Balakrishna	III Bcom (CA)	A
7	Menthani.Praveen	III Bcom (CA)	A
8	Mukka.Shashank	III Bcom (CA)	A
9	Punem.Sreenu	III Bcom (CA)	A
10	Pinati.Sindhupriya	III Bcom (Gen)	A
11	Thati. Tulasi	III Bcom (Gen)	B
12	Turram. Sathibabu	III Bcom (Gen)	A
13	B.Bindu Pallavi	III Bsc (BZC)	B
14	D.Seisri	III Bsc (BZC)	A
15	G.Mounika	III Bsc (BZC)	B
16	K.Ravindra	III Bsc (BZC)	B
17	V.Divyabhargavi	III Bsc (BZC)	A
18	A.Vinoda	III Bsc (MPC)	C
19	B.Swathi	III Bsc (MPC)	B
20	V.Srinivas	III Bsc (MPC)	A
21	K.Shivanagendrababu	III Bsc (MPC)	C
22	Bokka.Pallavi	III BA(HEP)	B
23	Ch.Sravani	III BA(HEP)	B
24	Madivi.Vijay	III BA(HEP)	A
25	P.Bhavani	III BA(HEP)	B


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COURSE CERTIFICATE



GOVERNMENT DEGREE COLLEGE - PALONCHA

NAAC Accredited, ISO Certified : 9001:2015


Bhadradi Kothagudem(Dist) - Telangana State

(Affiliated to Kakatiya University)




CERTIFICATE OF PARTICIPATION

This is to Certify that Dr/Mrs/Mr. {{full name}}, {{other identifier}}, from {{other identifier2}},
has successfully participated and Completed “**Introduction to GST**” Course held from
02-07-2020 to 31-08-2020, Organized by Department of Commerce and IQAC, Government
Degree College, Paloncha, Telangana State.


(P. Anitha)
Convener


K. Jambathi
Co-Convener


Dr. M. Poornachander Rao
IQAC Coordinator


(Dr. V. Chinmappaiah)
Principal