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 paline has conducted daily 1 hour (5pm to 6pm), from 02-07-2020 to 31-08-2020.

LP sceenivas, Lecturer in Commerce (HOD, Resource person & Coordinator)

2KRzmbabu. Lecturer in Commerce

Construction

1QAC Coordinator

PrincRMINCIPA

Govt Degree College PALONCHA - 507 115

Bhadradri Kothagudem De



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. Sow janya						
2	Chikula Raj kumar	III BCOM(CA)	losterna						
3	Inja Sai kumar	III BCOM(CA)	I Saikeme						
4	Jammula Sandhya	III BCOM(CA)	J. Sandhya						
5	Kanitha Veerabhadram	III BCOM(CA)	K. Veerabhedu						
6	Koram Balakrishna	III BCOM(CA)	K. Bul a leviet						
7	Menthani Praveen	III BCOM(CA)	K. Bul a Kerlet						
8	Mukka Sheshank	III BCOM(CA)	M. Sheshork						
9	Punem Sreenu	III BCOM(CA)	P. Shernu						
10	Pinati Sindhupriya	III BCOM(GEN)	P.SINDHU						
11	Thati Tulasi	III BCOM(GEN)	T. Tulasi						
12	Turram Sathibabu	III BCOM(GEN)	T. Sathe Babre						
13	B. Bindu pallavi	III BSC(BZC)	B. 20020 2000						
14	D.SaiSri	III BSC(BZC)	D. Saister						
15	G. Mounika	III BSC(BZC)	61. Mountea						
16	K.Ravindra	III BSC(BZC)	K. Dainte						
17	V.DivyaBhargavi	III BSC(BZC)	V Divya Bhargar						
18	A.Vinodha	III BSC(MPC)	A Vinadha						
19	B.Swathi	III BSC(MPC)	Swarth						
	V.Srinivas	III BSC(MPC)	Sningas						
20	K.Shivanagendrababu	III BSC(MPC)	Kgar						
21		III BA(HEP)	B. Pallo Vi						
22	Bokka Pallavi	III BA(HEP)	ch. Enavari						
23	Ch.Sravani	III BA(HEP)	M. Visay						
24	Madivi Vijay	III BA(HEP)	P. Bharaini						
25	P.Bhavani		,						

Coordinator

IQAC Coordinator

Principal:
Govt. Degree College
PALONCHA- 507 115
Bhadradri Kothaguders

Introduction to GST Certificate Course Layout

Week	Topic	- aujout
1	Introduction and Overview of GST	Unit Title
	of GST	U-1: Introduction to GST
		U-2: Benefits of GST
		U-3: Overview of GST
2	Consult	Quiz: week 1- MCQ
	Concept of Supply	U-4: Scope of Supply
		U-5: levy of GST
3	Power	Quiz: week 2- MCQ
•	Reverse Charge Mechanism (RCM)	U-6 : Concept of RCM
4		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
10		Quiz: week 10- MCQ
	Interest, Penalty and Prosecution-II	U-14: Provision of Penalty & F
11	Interest, remary and	Quiz: week 11- MCQ
		Prosecution
	Revision	
12		

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
	1

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

	The idea of GST was emerged in India from the recommendation of Kelkar Task
2004	The idea of GST was emerged in India from the recommendation of Kerkar Task
	Force.
	roice.
2007	Union Finance Minister, Shri P. Chidambaram, while presenting the central
	Budget (2007-08) announced the GST would be introduced in India.
	Budget (2007-08) announced the GST Would be introduced in main
2014	NDA government tabled the Constitution (122 nd Amendment) Bill
2024	
	It got assent of the president on 8th September, 2016 and became Constitution
2016	
	(101st 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 (Water)	2017, Union Territory Goods and Services Tax Bill, 2017 and Goods and Services
	2017, Union Territory Goods and Services Tax and, 2017 and Goods and Services
	Tax (Compensation to States) Bill, 2017 were introduced and passed these bills in
	Tax (Company)
	Lok Sabha and receipt of President Assent on 12th 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 interstate (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





Coordinator

IQAC Coordinator

Govt.Degree College PALONCHA - 507 115 Bhadradri Kothagudem Dt.

THE OF STUDENTS FOR ONLINE CERTIFICATE COURSE ON "INTRODUCTION TO GST"

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Result

Sha	Name of the Student	Street & Class	Grade
*	Sathara Sowjernya	III Becom (CA)	A
2	Children Rejiernes	III Becom (CA)	A
3	Inja . Sai Kumar	El Beom (CA)	В
4	lammula_Sandhya	III Boom (CA)	A
5	Kanitha. Veerabhadram	III Ecom (CA)	A
6	Korem. Belakrishna	III Boom (CA)	. A
7	Menthani.Praveen	III Scom (CA)	A
8	Muide-Shashank	III Scom (CA)	A
9	Punem Sreenu	III Scom (CA)	A
10	Plnati_Sindhupriya	III Scom (Gen)	A
11	Thati. Tulasi	III Scom (Gen)	В -
12	Turram. Sathibabu	III Bcom (Gen)	A
13	B.Bindu Pallavi	· III Bsc (BZC)	В
14	D.Saisri	III Bsc (BZC)	A
15	G.Mounika	III Bsc (BZC)	В
16	K.Ravindra	III Bsc (BZC)	В
17	V.Divyabhargavi	III Bsc (BZC)	A
18	A.Vinoda	III Bsc (MPC)	С
19	B.Swathi	III Bsc (MPC)	В
20	V.Srinivas	III Bsc (MPC)	A
21	K.Shivanagendrababu	III Bsc (MPC)	С
22	Bokka.Palfavi	III BA(HEP)	В
23	Ch.Sravani	iii BA(HEP)	В
24	Madivi.Vijay	III BA(HEP)	A
25	P.Bhavani	III BA(HEP)	B
		. 71	6701

Cooldinator

IQAC Coordinator

Principal PAL PRINCIPAL Govt.Degree College PALONCHA - 507 115 Bhadradri Kothagudem Dt.

COURSE CERTIFICATE



GOVERNMENT DEGREE COLLEGE - PALONCHA

NAAC Accredited, ISO Certified: 9001:2015

Bhadradri 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 identifier}}}, 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, Paloucha, Telangana State.











