

Dayananda Sagar College of Arts, Science and Commerce
Department of Commerce and Management (UG)-BBA/B.Com

Date: 28/07/2022

Student Circular

Dear students,

All the students of IV SEM BBA and B.Com are hereby informed to attend the Add on Programs scheduled from 3rd August 2022 onwards for the topic Mentioned Below :

1. Cost Accounting
2. Management Accounting
3. Introduction to GST
4. Commodity and Derivatives Risk
5. Principles of Marketing

Students must attend the program and gain the knowledge.



HOD



Principal

INTRODUCTION TO GST

ABOUT THE COURSE:

This course deals with Goods and Services Tax. Accordingly, it focuses on explaining the legal provisions associated with levy and collection of CGST and IGST, input tax credit and determination of GST liability. The basic objectives of this Course are:

- To acquire knowledge of legal provisions enshrined in laws related to GST and appreciate their applicability in business operations.
- To gather understanding of legal provisions of GST laws about matters of compliance while conducting business operations.

Website: <https://www.icmai.in/icmai/>

Course layout

Week 1: Introduction to GST

- Difference between Direct Tax and Indirect Tax, Features of Indian GST
- Concept & Scope of Supply under GST

Week 2: Registration and Over View of GST portal for registration under GST

Registration

- Threshold limits
- Compulsory Registration (Common Clauses)
- Overview of Registration Procedure at GST portal

Week 3: Place and Time of Supply

- Overview of Place of Supply
- Overview of Time of Supply

Week 4: Value of Supply and Invoice

- Value of Supply and Levy of GST (Including overview of Reverse Charge Mechanism), Inter-state & Intra-State supplies.
- Tax Invoice and Bill of Supply, e-Way Bill, e-Invoice.

Week 5: Input Tax Credit (ITC) - I

- Conditions to avail ITC
- Block Credits – ITC is not allowed

Week 6: Input Tax Credit (ITC) - II

- Utilization of ITC
- Payment of Taxes

Week 7: Returns

- GSTR 1, GSTR 2B, GSTR 3B
- GSTR 9, GSTR-9C, Quarterly Return Monthly Payment (QRMP) and Filing of IFF

Week 8: Overview of GST Portal

- Overview of GST Portal

Books and references

1. GST - How to meet your obligations, S. S. Gupta
2. Customs - Law Manual, R. K. Jain
3. GST - Ready Reckoner, V. S. Datey
4. Indirect Tax Laws (GST, Customs & FTP), Dr. Vandana Bangar & Dr. Yogendra Bangar
5. GST Ready Reckoner, CA Ashok Batra



HOD



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**DAYANANDA SAGAR COLLEGE OF ARTS
SCIENCE & COMMERCE**
Affiliated to Bangalore University



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Website: <https://dscasc.edu.in/>


Course: INTRODUCTION TO GST
BCom/BBA: BCom Course : **B. Com**

Duration: 30 Hrs
Semester: IV

FACULTY NAME: Vinutha

Sno	Register No	Students Name	03-Aug	04-Aug	05-Aug	06-Aug	10-Aug	11-Aug	12-Aug	13-Aug	17-Aug	18-Aug	19-Aug	24-Aug	25-Aug	26-Aug	27-Aug	31-Aug
1	U03CJ21C0108	Anand Kumar A	P	P	P	A	P	P	A	P	A	P	P	P	P	P	P	P
2	U03CJ21C0111	Sinchana S Raju	P	P	A	A	P	P	P	P	P	P	P	P	P	P	P	P
3	U03CJ21C0114	Chethan M	P	P	A	P	P	P	P	P	A	P	A	A	P	P	P	P
4	U03CJ21C0115	Bhoomika.P	P	P	A	A	P	P	P	A	P	P	A	A	P	P	P	P
5	U03CJ21C0119	Chethan Ks	P	A	P	P	A	A	A	P	P	P	P	P	P	P	P	P
6	U03CJ21C0121	Darshan Srinivas	A	P	P	P	P	P	A	A	A	P	P	P	P	P	P	P
7	U03CJ21C0129	Dushyanth.R	P	P	P	P	P	P	P	A	A	A	A	P	P	P	P	P
8	U03CJ21C0135	Bharath Y	P	P	P	A	A	A	P	A	P	P	P	P	P	P	P	P
9	U03CJ21C0138	Tarun P	A	A	P	P	A	A	P	A	P	A	P	A	P	P	P	P
10	U03CJ21C0140	Akshay Kumar S	P	P	P	P	A	A	P	A	P	P	P	P	P	P	P	P
11	U03CJ21C0142	Amith Raj	A	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P
12	U03CJ21C0144	Keshav V	P	A	P	P	A	A	P	P	P	P	P	P	P	P	P	P
13	U03CJ21C0147	Harsha.S	A	P	P	P	P	P	P	A	P	A	A	A	A	P	P	P
14	U03CJ21C0154	Kushal GB	P	P	P	A	P	P	P	P	P	A	A	A	P	P	P	P
15	U03CJ21C0157	Harsha Vardhan K. M	P	P	P	P	P	P	P	A	A	P	A	A	A	A	P	P
16	U03CJ21C0161	Dhanush B	P	A	P	A	A	A	P	A	A	P	A	A	A	A	A	P

17	U03CJ21C0181	Bharath S	P	A	P	P	A	A	P	P	P	A	P	A	D	D	D	D
18	U03CJ21C0184	Tejas.K	A	P	P	P	P	A	P	P	P	A	A	P	P	P	P	P
19	U03CJ21C0187	Tejas Sk	P	P	P	A	A	D	P	P	P	P	P	P	D	D	P	D
20	U03CJ21C0198	Abhay J	A	A	A	A	P	P	P	P	A	A	A	P	P	P	P	A
21	U03CJ21C0204	Abhishek.S	P	P	A	A	P	A	P	P	P	A	A	P	P	P	P	A
22	U03CJ21C0209	Supriya.D	P	A	P	P	P	A	P	P	A	P	P	P	P	D	P	P
23	U03CJ21C0214	Anil D R	A	P	P	P	P	A	P	P	P	P	P	A	P	D	P	P
24	U03CJ21C0216	Hemanth.R	P	P	P	A	P	A	P	P	P	A	A	P	P	P	P	P
25	U03CJ21C0222	Chandan P	P	A	A	P	P	A	P	P	P	P	A	P	D	P	P	P
26	U03CJ21C0234	Gnanesh Gowda Hs	P	P	P	P	P	A	P	P	P	P	A	P	D	P	P	P
27	U03CJ21C0245	K.M.ShivaKiran	P	P	A	P	P	A	P	P	P	P	P	P	A	P	P	P
28	U03CJ21C0246	Harsha B	P	A	A	P	A	A	P	A	P	A	P	A	A	A	P	P
29	U03CJ21C0250	Sreekanth.S	P	A	A	P	P	A	P	A	P	A	P	P	P	P	P	P
30	U03CJ21C0253	Abhishek C S	P	A	P	P	A	A	P	P	P	A	A	P	P	P	P	P

F

 31/8/22





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Shavige Malleshwara Hills, KS layout , Bangalore 111

B.Com/ BBA Department

VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Anand Kumar A

bearing register no. **U03CJ21C0108** has successfully completed
the **Value Added Programme on Introduction to GST**
conducted for **30 hours** from **03.08.2022 - 31.08.2022.**

Trainer

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VALUE ADDED PROGRAMME

This certificate is awarded to

Ms. Sinchana S Raju

bearing register no. **U03CJ21C0111** has successfully completed
the **Value Added Programme on Introduction to GST**
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Trainer

HoD

Principal



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VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Chethan M

bearing register no. **U03CJ21C0114** has successfully completed
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Trainer

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VALUE ADDED PROGRAMME

This certificate is awarded to

Ms. Bhoomika P

bearing register no. **U03CJ21C0115** has successfully completed
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VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Chethan K S

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This certificate is awarded to

Mr. Darshan Srinivas

bearing register no. **U03CJ21C0121** has successfully completed
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VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Dushyanth R

bearing register no. **U03CJ21C0129** has successfully completed
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VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Bharath Y

bearing register no. **U03CJ21C0135** has successfully completed
the **Value Added Programme on Introduction to GST**
conducted for **30 hours** from **03.08.2022 - 31.08.2022.**

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VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Tarun P

bearing register no. **U03CJ21C0138** has successfully completed
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VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Akshay Kumar S

bearing register no. **U03CJ21C0140** has successfully completed
the **Value Added Programme on Introduction to GST**
conducted for **30 hours** from **03.08.2022 - 31.08.2022.**

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