

Ability Enhancement Courses (AEC)

Direct and Indirect Taxation

(Goods and Service Tax Act)

(APPLIED COMPONENT GROUP)

ASSESSMENT YEAR 2018-19

T.Y. B.Com. Semester-VI (Paper-II)

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Completely Revised and Updated

Last Minute Revision

Objective Questions

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SYLLABUS

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
	Total	45

Sr. No.	Modules / Units
1	Introduction <ul style="list-style-type: none">● What is GST● Need for GST● Dual GST Model● Definitions<ul style="list-style-type: none">Section 2(17) BusinessSection 2(13) ConsiderationSection 2(45) Electronic Commerce OperatorSection 2(52) GoodsSection 2(56) IndiaSection 2(78) Non taxable SupplySection 2(84) PersonSection 2(90) Principal SupplySection 2(93) RecipientSection 2(98) Reverse chargeSection 2(102) ServicesSection 2(105) SupplierSection 2(107) Taxable PersonSection 2(108) Taxable Supply● Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax <ul style="list-style-type: none">● Scope of Supply● Non taxable Supplies● Composite and Mixed Supplies● Composition Levy● Levy and Collection of tax● Exemption from tax

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