



LPCPS
LUCKNOW PUBLIC COLLEGE
OF PROFESSIONAL STUDIES

LUCKNOW PUBLIC COLLEGE OF PROFESSIONAL STUDIES

INTRODUCTION TO GST

Duration (40 Hours)

Course Specific outcomes: The students will be able to:

- Learn the concept of Indirect tax from Pre-GST period to post-GST period.
- Understand the difference between forward charge, reverse charge mechanism and the difference between composite and mixed supply.
- Know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- Record and analyze the transactions for compliance under GST.
- Understand the procedure for registration, payment and refund of GST as well as mechanism to determine it.

Unit-I (10 hours)

Introduction of GST in India, Components of GST, CGST, SGST, IGST, Definition – Supply- Composite, Mixed, Aggregate Turnover, Person, Business, Appropriate Government, GSTN, GSTIN, GST Models : Single GST & Dual GST.

Unit-II (10 hours)

Registration under GST : Persons liable to get registered, Rates Of GST, Registration Procedure, Reverse Charge Mechanism (RCM), E- Return Filing, E-Ledger, E-Invoicing Under GST, Exemption from GST, GST tax rate.

Unit-III (10 hours)

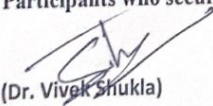
Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill.

Unit-IV (10 hours)

Assessment and Administration of GST - Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax deduction at Source & Tax Collection at Source, Refund of Tax.

Assessment Criteria/ Award of certification:

Participants who secured 75 % attendance shall be awarded the completion certificate.


(Dr. Vivek Shukla)

Course Coordinator


(Dr. L.S. Awasthi)

Dean Academics


(Dr. Anil Singh)

Lucknow Public College of Professional Studies
Principal
Vinamra Khand, Gomti Nagar, Lucknow