



YASHASWI

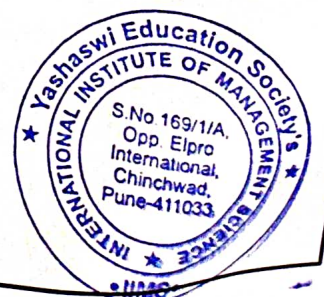


YASHASWI EDUCATION SOCIETY'S

**INTERNATIONAL INSTITUTE OF MANAGEMENT
SCIENCES (IIMS), CHINCHWAD, PUNE**

**VALUE ADDED COURSE
ON GST REGISTRATION &
RETURN FILLING (GOODS
SERVICE TAX)
YEAR: 2020-21**

**COURSE CO-ORDINATOR
PROF MAHESH MAHANKAL**



Syllabus for the Value Added Course: GST Registration & Filing
(Goods Service Tax)

GST Registration & Filing (Goods Service Tax): 30 Hrs

Chapter 1 Concept of GST (6 Hrs.)

The Concept of GST chapter provides a comprehensive introduction to the Goods and Services Tax (GST) system. Overview of GST, its purpose, and its significance in the taxation framework. Students will explore the fundamental concepts of GST, including the different types of GST (CGST, SGST, IGST, and UTGST) and their applications.

Chapter 2 GST Registration (8 Hrs.)

Introduction to the importance of GST registration and the legal framework governing it. Students will learn about the eligibility criteria for GST registration, including thresholds for businesses and special cases such as voluntary registration. The chapter covers the documentation needed for registration, including proof of business, identity, and address. It walks through the step-by-step online registration process on the GST portal, including the submission of forms and verification procedures. The course also addresses different types of registrations, such as regular, composition scheme, and unique identification number (UIN) registrations. Additionally, learners will explore post-registration compliance requirements, such as updating registration details and understanding GSTIN (GST Identification Number). Through practical exercises and real-life examples, this course aims to equip students with the knowledge and skills to successfully complete GST registration and maintain compliance.

Chapter 3 Concept of supply and ITC (8 Hrs.)

The Concept of Supply and Input Tax Credit (ITC) course offers an in-depth understanding of two fundamental aspects of the Goods and Services Tax (GST) system. The chapter begins with Input Tax Credit (ITC), explaining its significance in reducing the tax liability for businesses. Learners will explore the eligibility criteria for claiming ITC, the documentation required, and the conditions under which ITC can be availed. The syllabus also covers the reversal of ITC, blocked credits, and the process for claiming ITC in the GST returns. Practical examples and case studies are included to help

students understand the real-world application of these concepts, ensuring they can effectively manage supply and ITC in their business operations.

Chapter 4 Filing GST returns

(8 Hrs.)

The Filing GST Returns chapter provides a comprehensive guide to the process of preparing and submitting GST returns. The chapter begins with an introduction to the various types of GST returns, including GSTR-1, GSTR-3B, GSTR-9, and others, outlining their purposes and due dates. Students will learn the detailed steps involved in filing each type of return, including the information required and how to input it accurately. Additionally, learners will explore the use of the GST portal for filing returns, including navigation tips and best practices. Through practical exercises and real-life scenarios, this chapter aims to equip students with the skills necessary to efficiently manage and file GST returns, ensuring compliance with regulatory requirements.

