

# GOVERNMENT DEGREE COLLEGE

AVANIGADDA - 521121

Add on – Course – 2022-23

Add on Course on Goods and Service Tax (GST)

(Course Code: AOCCOM005)

For

B.Com (General & Computers)



## DEPARTMENT OF COMMERCE



PRINCIPAL  
GOVT. DEGREE COLLEGE  
AVANIGADDA, Krishna Dist.



## SYLLABUS

### **Module 1: Goods and Service Tax - Introduction**

Overview of GST - Concepts – Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration

### **Module 2: GST Principles**

GST Principles – Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

### **Module 3: GST Returns**

Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

  
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GOVERNMENT DEGREE COLLEGE, AVANIGADDA

Add on – Course – Goods and Service Tax

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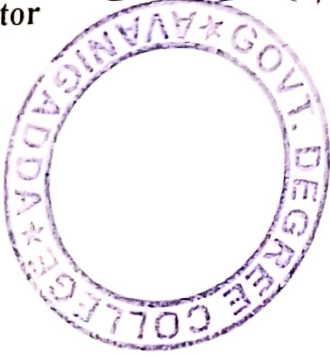
B. Com (General & Computers)

## NOTICE

Department of Commerce is going to organize “Add on Course” Program for the II B. Com (General & Computers) students of III Semester during the academic year 2022-23.

The students, who are interested, may enroll their names. The duration of the program is 15 days. The course period is from 01-12-2022 to 20-12-2022.

  
Coordinator



  
Principal  
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