

**Semester- III**  
**B.Com,LL.B.:3.3**  
**Minor II: Paper: III**

**2. INDIRECT TAX**

End Semester-80  
Internal Assessment-20  
Total Marks: 100

**LEVEL OF KNOWLEDGE:** Advanced.

**OBJECT:** a. To gain advanced knowledge of the Principles of the law relating to Customs and Goods and Services tax.  
b. To acquire the ability to apply the knowledge of the provisions of the above mentioned law to various situations in actual practice.

**Credit 7**

**UNIT 1: Goods and Services Tax (GST) in India.**

**Marks 16**

- 1.1 Introduction of GST in India- one nation one market one tax- historical background
- 1.2 Salient features of GST
- 1.3 Importance of GST in India- Advantages and Disadvantages
- 1.4 Constitutional Provisions – Amendments of Article 246 (A), 269 (A), 270 (1A), 270 (1B), 279 A, 366 (12 A), 366 (26 A), 366 (26B)
- 1.5 Impact of GST on federal structure of the Constitution.

**UNIT 2:**

**Marks 16**

- 2.1 Central and State laws subsumed under GST
- 2.2 Integrated Goods and Services Tax (IGST)
- 2.3 Central Goods and Services Tax (CGST)
- 2.4 Union Territory Goods and Services Tax (UTGST)
- 2.5 State Goods and Services Tax (SGST)
- 2.6 Taxable event in GST
- 2.7 GST on Imports- special Industrial area scheme

**UNIT- 3**

**Marks 16**

- 3.1 Transitional provisions under GST Laws
- 3.2 Registration under GST
- 3.3 Charge of tax – composition schemes - negative list - rate structure under GST
- 3.4 Input Tax Credit
- 3.5 GST returns – reverse charge – taxability of E- Commerce/ TDS – anti- profiteering – demands – refunds and recovery - offences/penalties and appeals.

**UNIT 4-**

**Marks 16**

  
27/10/17

- 4.1 Administration of GST in India- GST Council- Goods and service Tax Network (GSTN)
- 4.2 Assesses under GST
- 4.3 Dispute resolution under GST
- 4.4 Place of supply of goods and supply of services within India
- 4.5 Assam Goods and Services Tax Act, 2017

Marks 16

**Unit 5: Customs**

- 5.1 Background and introduction to Custom Law in India
- 5.2 Customs Act 1962, Custom Tariff Act 1975, Rules under Customs Act, Circulars and Notifications made thereunder from time to time- Important definitions under the Acts and Rules
- 5.3 Taxable event for import and export of goods.
- 5.4 Administrative structure of customs department (Section 3 to 6)
- 5.5 Goods under Customs Act 1962.
- 5.6 Types of Duties—Valuation Rules ( Section 14)
- 5.7 Introduction to baggage Rules and Import by Post and Courier.

Marks 20

**Internal Assesment**

**Book recommended:**

1. GST Act, 2017, published by Book Corporation, 4 RN Mukherjee Road, Kolkata (Web- [www.bookcorporation.in](http://www.bookcorporation.in))
2. Assam Goods and Services Tax Act & Rules by Ankit Todi, Published by Ashok Publishing House, Dispur, Guwahati- 5
3. Journal : Goods and Services cases, Taxmann, GST Weekly.
4. Web: [www.gst.gov.in](http://www.gst.gov.in)

  
22/10/18