



# UNIVERSITY OF JAMMU

(NAAC ACCREDITED 'A++ GRADE' UNIVERSITY)

Baba Sahib Ambedkar Road, Jammu-180006 (J&K)

## NOTIFICATION

Ref.: Academic Council Resolution No.III.10 dated 15.06.2025

In pursuance of above Academic Council Resolution, it is notified for the information of all concerned that Three Months Certificate Course on Goods and Service Tax in the Centre for Distance and Online Education, University of Jammu, Jammu is hereby introduced.

The Course Scheme & Structure of the Certificate Course are given in **Annexure**.

Sd/-  
DEAN ACADEMIC AFFAIRS

No. F. Acd/I/25/275-83  
Dated: 19/8/25

**Copy for information to:-**

1. Special Secretary to the Vice-Chancellor, University of Jammu for the kind information of the Hon'ble Vice-Chancellor please
2. Sr. P.A. to the Dean Academic Affairs
3. Director, Centre for Distance and Online Education
4. Sr. P.A. to the Registrar/Controller of Examinations/Director, DIQA
- ✓ 5. Director, CITES&M **alongwith annexure for n.a.**
6. I/c Librarian, Dhanvantri Library
7. Guard File

*Abusca*  
18/8/25  
Joint Registrar (Academic)

*18/8* *14/08/25*

**CENTRE FOR DISTANCE AND ONLINE EDUCATION  
UNIVERSITY OF JAMMU**

**Certificate Course on Goods and Services Tax**

**Introduction**

After many years of effort, implementation of Goods and Services Tax in India finally became a reality with effect from July 1, 2017, ushering in one of most significant reforms in the country's history. With this move India joins other countries globally in imposing a form of value added tax (VAT). India's GST has replaced a complex web of existing taxes, with the aim of bringing uniform tax rates and rules and simplifying compliance for businesses. Implementation of GST is having an impact on business operations, from cash flow to supply chain to people, systems and processes. This phase of transition offers an excellent opportunity for organisations to take a transformative approach, assessing and realigning business models to drive efficiencies, gain competitive edge and boost profits.

For a developing economy like India it is the need of the hour to become more competitive and efficient in its resource usage. Apart from various other policy instruments, India must pursue taxation policies that would maximise its economic efficiency and minimise distortions and impediments to efficient allocation of resources, specialisation, capital formation and international trade. Traditionally, India's tax regime relied heavily on indirect taxes including customs and excise. Revenue from indirect taxes was the major source of tax revenue till tax reforms were undertaken during nineties. The major argument put forth for heavy reliance on indirect taxes was that the India's majority of population was poor and thus, widening base of direct taxes had inherent limitations.

The Goods and Services Tax is a significant improvement towards a comprehensive indirect tax reforms in the country. Integration of goods and services taxation gives India a world class tax system and improved tax collections. It has ended distortions of differential treatments of manufacturing and service sector, and is creating a business friendly environment. There are some early indications to claim that GST is going to improve government's fiscal health as well as it is going to strengthen the existing tax collection system.

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With the view to equip students and other stakeholders with the skills and develop competency in the area of GST, P.G. Department of Commerce, University of Jammu is offering a certificate course in GST for the students and public at large. The course is designed keeping in view the current needs of people keen on working in the area of taxation by providing them a comprehensive insight about principles of GST as well as other nuances of the indirect taxation regime. It also aims at preparing participants for the future challenges that lie ahead for successful implementation of GST with ease.

**Objectives:**

- (i) To understand the basics of GST;
- (ii) To provide knowledge about provisions of Supply and its relevant aspects;
- (iii) To understand the process of filing of filing GSTR electronically; and
- (iv) To enhance employability potential of youth in the area of filing of Income Tax Return.

**Course Learning Outcomes:** After attending this course participant shall be able to:

- (i) know the background and benefits of GST;
- (ii) understand the provisions pertaining to Supply under GST;
- (iii) understand the process of filing return of GSTR electronically; and
- (iv) know the procedure for drafting of reply to GST notices.

**Eligibility:** The eligibility for admission to this course shall be graduation in any discipline.

**Intake Capacity:** 50 (Minimum 30 students must enroll to commence the course) per batch.

**Course Fee:** Rs. 3,000

**Attendance:** Minimum 80% of the session must be attended by the participant.

**Evaluation Criteria for award of certificate:** 100 Marks question paper consisting of MCQs, short and essay type questions.

**Attendance:** Attendance of at least 80% is necessary for appearing in final examination, leading to award of certificate.

**Examination:** Written test will be of 100 marks and will be conducted at the end of course, comprising of multiple choice, short and essay type questions.

*Y. Kaur*

**Duration of the course:** 3 months

**Course Contents**

<b>Topics to be Covered</b>	<b>Duration (in minutes)</b>
<b>GST Basics</b> Concept of GST Council, Number of GST Act; Benefit of GST; Meaning of Certain important terminology; Different Type of Supply in GST.	120
<b>Supply</b> Taxable Event in Pre GST vs Post GST Discussion of Following schedules- Schedule I – Supply without Consideration; Schedule II – Supply of Goods/Services; Schedule III – Negative list.	120
<b>Registration Under GST</b>  Requirement of Registration in GST  Mandatory Registration – Section 22/24 of CGST; Exemption from Registration- Section 23 of CGST; Meaning of Effective date of Registration; Amendment and Cancellation of Registration; Practical Exposure on how to take Registration.	120
<b>Composition Levy</b> Eligibility, Condition and Restriction for Composition Levy; Procedure to Opt for Composition Levy; Input Tax Credit on Switchover to Composition Levy; Rate of Taxes, Meaning of Turnover in State or UT and its implication on Rate.	60
<b>Time of Supply</b> Time of Supply of Goods; Time of Supply of Services.	60
<b>Levy and Collection of Taxes and RCM</b> RCM on Services; Section 9 of CGST Act; Deemed Supplier u/s 9(5); Discussion on GTA; Reverse Charge u/s 9 (4).	180
<b>Input Tax Credit</b>	180

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<p>Eligibility and Conditions for Claiming ITC;  Requirement and Reversal of ITC;  Rules and Provision for offset of ITC;  Concept of Claim-Reversal-Reclaim;  Blocked ITC;  Provision of Section 17 for reversal of common ITC and meaning of exempt supply;  Reversal as per Rule 42/43 for Input, Input Service and Capital Goods;  ITC in case of Special Circumstances.</p>	
<p><b>Value of Supply</b>  Value of Supply as per transaction value Section 15;  Inclusion in the Transaction Value Section 15(2) of CGST Act;  When the discount will be included/ excluded from transaction value Section 15 (3) of CGST Act;  Rule 27 to Rule 31- Valuation Rule;  Rule 32- Margin Method.</p>	180
<p><b>Place of Supply</b>  Inter and Intra State Supply;  Location of Supplier and Recipient;  Meaning of Recipient;  Place of Supply of Goods- Section 10 of IGST;  Place of Supply of Goods-Import/Export;  Place of Supply of Services when location of Supplier and Location of Recipient both are in India (Section 12 of IGST);  Place of Supply of Services when location of Supplier and Location of Recipient both is out of India (Section 13 of IGST);  IGST Valuation Rules.</p>	180
<p><b>Basics about GST Return</b>  GSTR Return Basic;  Concept and New QRMP Scheme;  GSTR3B.</p>	120
<b>GSTR1</b>	120
<b>GSTR9-Annual Return</b>	60
<b>GSTR 9C-Reconciliation Statement</b>	60
<p><b>Litigation</b>  Penalties;  Power to Arrest;  Advance Ruling;</p>	120

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Appellate Authority; Invoice, Accounts and Records; Inspection, Search & Seizure under GST.	
<b>Drafting Reply</b> GST Notice on Input Tax Credit having Discrepancies on- GSTR2A vs GSTR3B; Penalties u/s 74; Penalty u/s 125 for GSTR 3B Penalties; Drafting the Reply to GST Notice.	120

### Proposed Expenditure

Total Receipts (Expected)	Remuneration to external expert	Examination Expenses	Misc. Expenses
Rs. 90000 (30*3000)	Rs. 30000 (30*1000)	Paper Setting – Rs. 3000 Evaluation- Rs. 30*30=900 3900	Rs. 20,000

Total Expenditure = Rs. 62,600 (30000+6900+20000)

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