Course Code	Course Name	Credits
26CM102	INDIRECT TAX	04

Course Objectives

- To provide understanding of the concept and structure of indirect taxation in India.
- To familiarize students with the framework and principles of Goods and Services Tax (GST).
- To develop knowledge of GST procedures, registration, and compliance requirements.
- To enhance understanding of input tax credit, valuation, and supply concepts under GST.
- To introduce the basics of customs law, including import-export procedures and valuation.

Learning Outcomes

Upon successful completion of this course it is intended that a student will be able to:

- Understand the basic concepts of indirect taxation and the structure of GST in India.
- Apply GST provisions relating to supply, time, and place of supply, and registration requirements.
- Analyse GST procedures including documentation, filing returns, and compliance mechanisms.
- Evaluate provisions relating to input tax credit, valuation, exemptions, and tax liability under GST.
- Understand and apply the fundamentals of customs law, including classification, valuation, and import-export procedures.

Unit 1 - Introduction to Indirect Taxation **(12 Hrs.)**

Meaning and features of indirect taxes - Difference between direct and indirect taxes - Constitutional framework of taxation in India - Overview of GST – concept and objectives - Structure of GST: CGST, SGST, IGST, UTGST.

Unit 2 – GST Concepts and Registration **(12 Hrs.)**

Supply under GST: meaning and types- Levy and collection of GST - Time of supply and place of supply -Registration under GST: procedure and requirements - Composition scheme.

Unit 3 - GST Procedures and Documentation **(12 Hrs.)**

Tax invoice, debit note, credit note E-way bill system - Accounts and records under GST - Filing procedures and compliance - Assessment and audit under GST

Unit 4 – Good and Service Tax **(12 Hrs.)**

Supply under GST – Charge of GST – Place of Supply – Exemption form GST – Time of Supply – Value of Supply – Input Tax credit - Registration - Tax Invoice, Credit and Debit Notes - Accounts and Records - E-way Bill - Payment of Tax - Electronic Commerce Transactions – Returns.

Unit 5 - Introduction to Customs Law **(12 Hrs.)**

Types of Duty - Classification of Imported and Export Goods - Valuation under the Customs Act, 1962 - Importation and Exportation of Goods – Warehousing – Refund.

Reference Books:

1.Dr. Vinod, K, Singhania, (2025) 13th Edition GST & Customs Law.
2. V.S. Datey (2025), Customs Law & Practice with foreign Trade, Taxmann's
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2022) , Commercial Systematic approach to Indirect Taxation,7th edition..

Websites and eLearning Sources:

1. https://www.youtube.com/playlist?list=PL8dPuuaLjXtNmjVxEyMfQnNq7xL9t7z0k
2. https://www.youtube.com/watch?v=VqQ1zR7c6J0
3. https://www.youtube.com/watch?v=VqQ1zR7c6J0
4. https://www.youtube.com/watch?v=8C0m6xkYp9Q

COs and Bloom's Taxonomy Mapping – 26CM102		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Understand the basic concepts of indirect taxation and the structure of GST in India.	K2, K4
CO2	Apply GST provisions relating to supply, time, and place of supply, and registration requirements.	K3, K4
CO3	Analyse GST procedures including documentation, filing returns, and compliance mechanisms.	K3,K4
CO4	Evaluate provisions relating to input tax credit, valuation, exemptions, and tax liability under GST.	K4, K5
CO5	Understand and apply the fundamentals of customs law, including classification, valuation, and import-export procedures.	K2,K5

BTL (Bloom's Taxonomy Level) - K1 – Remembering, K2 – Understanding, K3- Applying, K4 – Analyse, K5- Evaluate and K6 - Create

Relationship Matrix – 26CM102													
Course Outcomes	**Programme Outcomes (POs)**						**Programme Specific Outcomes (PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	3	3	2	3	2	3	3	2	3	2	3	2	2.58
CO2	3	2	2	3	2	3	3	3	2	2	3	2	2.5
CO3	3	3	2	3	2	3	3	2	2	2	2	2	2.41
CO4	3	3	2	3	2	3	3	3	3	2	3	2	2.66
CO5	3	2	2	2	3	2	3	2	2	2	2	3	2.33
												Total	2.49

Mean Score: 3- High, 2- Medium/Moderate, 1-Low

FULLY HUMAN
Fully
Alive