

BASELIUS COLLEGE KOTTAYAM

DIPLLOMA IN GOODS & SERVICE TAX PRACTICE

SUPPORTING DOCUMENTS

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BASELIUS COLLEGE, KOTTAYAM

DEPARTMENT OF COMMERCE

2018-19

ADD -ON COURSE OFFERED

DIPLOMA IN GOODS & SERVICE TAX PRACTICE

**NOTE: ADMISSION OPEN FOR STUDENTS OF
BASELIUS COLLEGE KOTTAYAM**



CONTACT DETAILS:

TISSY ERUTHICKAL

 **9496324241**

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BASELIUS COLLEGE, KOTTAYAM
POSTGRADUATE DEPARTMENT OF COMMERCE

Diploma in Goods and Service Practice

Syllabus Document
(2017-18 admissions onwards)

Duration of the course : 6 months

Course Outcome

- The learner will get an overview on Practical Sides of accounting
- Developing an understanding on the procedural aspects of GST with rules, forms etc.
- Gain insights into practical aspects relating to Income Tax, Provident Fund and ESI
- Provide good level of understanding and practice of Tally ERP software including GST

SYLLABUS

DGSTP (Diploma in Goods & Services Tax Practice)

Academic system of Accounting

[Journal – Ledger System]

Basic Principles of Accounting – Journalizing- Ledger Posting,- Balancing,- Preparation of Trial Balance and Finalization of Accounts such as Trading Account, Profit and Loss Account and Balance Sheet.

1. PRACTICAL ACCOUNTING

Day Book – Ledger System of Accounting, Preparation of Day Book (Conversion of Academic System to Practical System). Ledger Posting , Balancing , Preparation of Trial Balance, Schedules for Purchase, Sales , Sundry Debtors, Sundry Creditors and other Accounts- Valuation of Closing Stock- Preparation of Final Accounts such as Trading Account – Profit and Loss Account and Balance Sheet- Other necessary statements to be produced before the Tax Authorities and Management.

2. Cash Book – Subsidiary Book – Ledger System

This system of practical accounting contains accounts of large scale organizations having different Departments like Purchase Department, Sales Department, Cash Department etc. and a Group of Accountants working in different Departments.

Preparation of Cash Book – Purchase Day Book – Sales Day Book, Returns Book, Bills Receivable Book, Bills Payable Book and Journal Proper.

General Ledger – Debtors Ledger, Creditors Ledger, Purchase Register, Sales Register, Cheque Receivable Register- Cheque Payable Register.

Preparation of Schedules - Trial Balance, Computation of Stock, Depreciation, Bad Debts and Discounts etc. Preparation of Final Accounts.

3. Preparation of Bank Reconciliation Statement

4. Study of Different Types of Accounting Errors- Errors of Omission, Commission – Principles and Clerical Errors – Rectification Entries for Correction of Errors

5. Preparation of Project Report for obtaining Overdraft from Banks.

6. KGST Act 1963 & Rules – Historical data- need for the introduction of VAT system in India, Problems in KGST- Single point tax- points of levy- schedules in KGST- ST, AST, Surcharge, Forms.

7. GST : Difference between direct and indirect tax -single point Tax system and multi point Tax system.

Introduction to GST, Constitutional amendment for GST - objectives- understanding the concept of GST- subsuming of multiple taxes in the present system - salient features of GST -destination based Tax -dual GST to be levied by the Centre and State simultaneously – CGST-SGST(UTGST)-IGST- .Advantages of GST-

8. GST: Section- wise analysis with details of Rules

S1 Short title- extent and commencement S2 Definitions : Aggregate turn over –business-business vertical-input tax – out put tax – inward-outward- composite supply-mixed supply –consideration- input service distributor – input service- nonresident taxable person – reverse charge- tax return preparer-credit note, debit note, exempt supply-export of goods,-export of service, IGST, import of goods- import of service– input service – input service distributor- input tax- input tax credit- inward supply- place of supply- outward supply-continuous supply of goods-service-reverse charge- zero rated supply,-works contract- S3-6 Officers under this Act, appointment, powers etc. S7-11levy and collection of tax-Tax liability on composite and mixed supplies- meaning and scope of supply - Tax liability on composite and mixed supplies - Levy and collection of central / state goods and service taxes – Composition Levy

S12-14- Time of Supply/ -Value of taxable supply-S16-21- Eligibility for input Tax credit- S22-30 – Regarding Registration S31-34 Tax invoice - Credit and debit notes. S35,36 accounts and records- S37- 48Returns -payment of tax, interest, penalty - Claim of input tax -. Self assessment - Annual and final returns - Tax Practitioners- S49 Payment of tax, interest, penalty and other amounts-S50 interest on delayed payment of tax-S51- TDS-S54 Refund-S59-64 Assessment – S65-66 Audit, S67-72Inspection,Search,seizure and arrest-107-121-appeals and revision--S122-138 Offences and penalties

9. Income Tax Act and rules :

Short Title , Extent, Commencement

Definition – Assessee, Assessment Year, Person,(Individual, HUF, Firms, Companies, AOP/BOI, Local Authority, Every Artificial Juridical person)Previous Year - Capital Assets - transfer

Heads of Income – Gross Total Income, Deductions, Total Income, Agricultural Income, Aggregate Income- (80c)

Income Tax Rates – Slab Rate, Flat Rate, Special Rates, Scope of Total Income – Residential Status-Calculation of tax – Rebate on Agricultural Income.

Charging Section – Regular Tax Rates, Tax Deducted / Collected at Source, Advance Tax, Self Assessment of Tax - Processing of Returns of Income.

Heads of Income – 1 Salary 2 House Property 3. Business or Profession 4 Capital Gains 5 Other Sources- Exemptions.

10. ESI – Registration, Calculation, Contribution, Filing – Salary Statement.

11. PF – Registration, Rates of Contribution and Calculation, PF Statement – Filing details, Salary Statement, TDS etc.

12. Tally with GST

Baselius college, Kottayam
Diploma in Goods and Service Tax Practice
2018-19

Sl No.	Name of the Students
1	Aileen Susan Joseph
2	Amalu Das
3	Anagha S. Namboothiri
4	Anjaly Sabu
5	Anjana Krishna M
6	Athira Kunjumon
7	Chithra J Nair
8	Devika Soman
9	Emy Ann Thomas
10	Jisha Annie Thomas
11	Krishna S Babu
12	Liya Elizabeth Philip
13	Neenu Abraham
14	Nina Mariam John
15	Priya U
16	Renjith K J
17	Sethuleshmi S.
18	Shreya Jayakumar
19	Sreelakshmi K.S.
20	Suchithra P.S.
21	Swetha k. Prasad



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Aileen Susan Joseph

has been awarded the

Diploma in Goods & Service Tax Practice

*helshe, having been certified by duly appointed examiners to be qualified to
receive the same, and having been by them placed in the*

First Class with Distinction at the examination held in July 2019

Given under the seal of the Federation



Thiruvananthapuram
Kerala, India, 695010
Dated: 08-November-2019



K Padmakumar
Managing Director





Certificate

The Kerala State Rural Women's Electronics Industrial Co-operative Federation Ltd. hereby makes it known that

Anagha S Namboothiry

has been awarded the

Diploma in Goods & Service Tax Practice

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K Padmakumar
Managing Director

E-046-1507-126656

ID No. C18EK246T020

Register No. 157405231



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Anjaly Sabu

has been awarded the

Diploma in Goods & Service Tax Practice

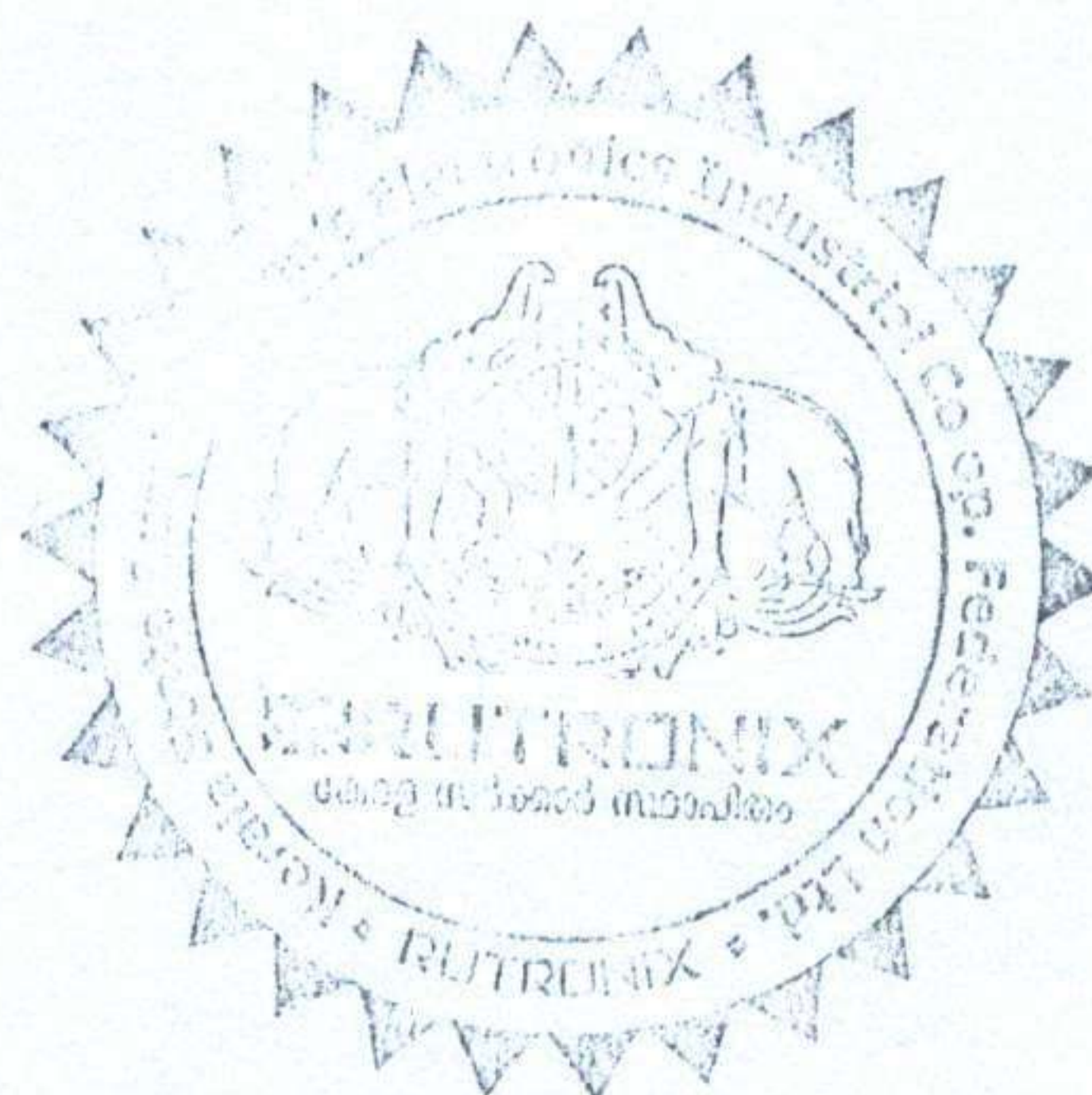
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Thiruvananthapuram
Kerala, India, 695010
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K Padmakumar
Managing Director

E-046-1509-126658

ID No. C18EK246T010

Register No. 157235231



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Anjana Krishna M

has been awarded the

Diploma in Goods & Service Tax Practice

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K Padmakumar
Managing Director

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Veriseal





Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
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Athira Kunjumon

has been awarded the

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Chithra J Nair

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Devika Soman

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K Padmakumar
Managing Director





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Emy Ann Thomas

has been awarded the

Diploma in Goods & Service Tax Practice

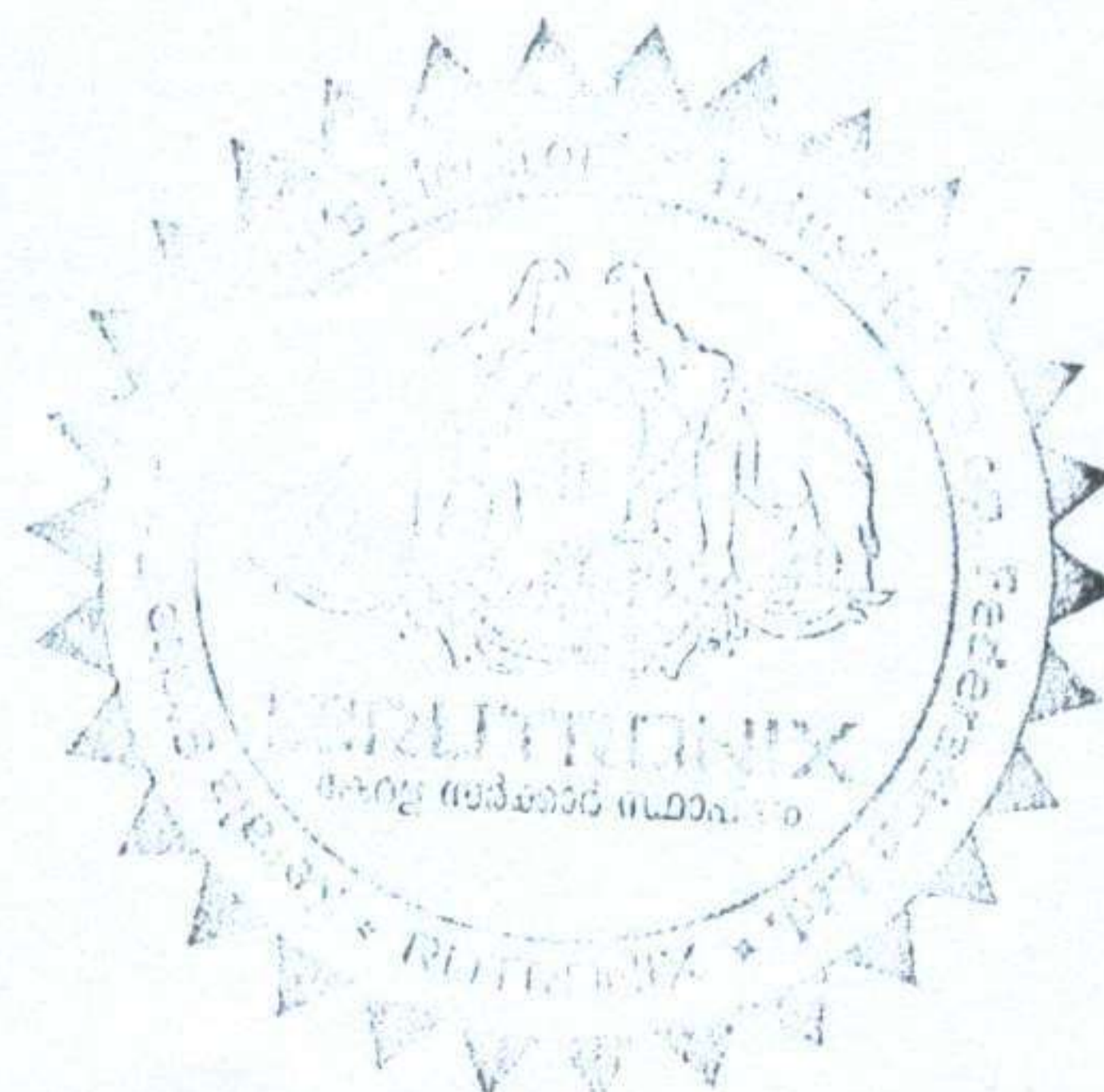
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Managing Director





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Jisha Annie Thomas

has been awarded the

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*K Padmakumar
Managing Director*

*Thiruvananthapuram
Kerala, India, 695010
Dated: 08-November-2019*

E-046-1119-134506

ID No. C18EK246T011

Register No. 157255231



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Liya Elizabeth Philip

has been awarded the

Diploma in Goods & Service Tax Practice

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receive the same, and having been by them placed in the*

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Thiruvananthapuram
Kerala, India, 695010
Dated: 21-March-2020



K Padmakumar
Managing Director



Certificate

The Kerala State Rural Women's Electronics Industrial Co-operative Federation Ltd. hereby makes it known that

Krishna S Babu

has been awarded the

Diploma in Goods & Service Tax Practice

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*The Kerala State Rural Women's Electronics Industrial Co-operative
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Neenu Abraham

has been awarded the

Diploma in Goods & Service Tax Practice

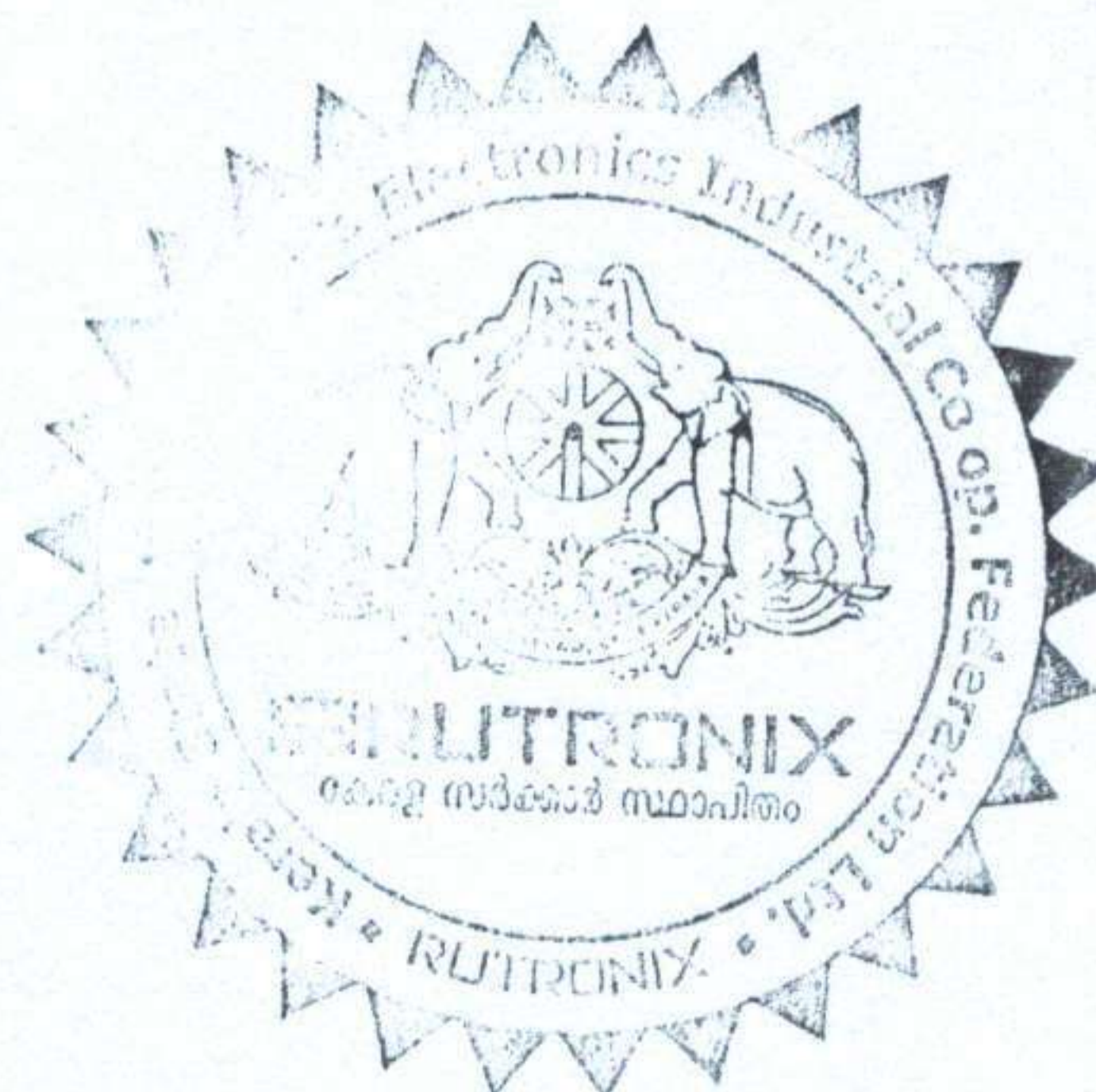
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Nina Meriam John

has been awarded the

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*K Padmakumar
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Priya U

has been awarded the

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K Padmakumar
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Renjith K J

has been awarded the

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Managing Director*



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Sethulekshmi S

has been awarded the

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Thiruvananthapuram
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K Padmakumar
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E-046-1121-134508

ID No. C18EK246T004

Register No. 157145231



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Shreya Jayakumar

has been awarded the

Diploma in Goods & Service Tax Practice

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Dated: 21-March-2020



K Padmakumar
Managing Director



Certificate

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Sreelakshmi K S

has been awarded the

Diploma in Goods & Service Tax Practice

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Federation Ltd. hereby makes it known that*

Suchithra P S

has been awarded the

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K Padmakumar
Managing Director





Certificate

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Swetha K Prasad

has been awarded the

Diploma in Goods & Service Tax Practice

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Dated: 08-November-2019



K Padmakumar
Managing Director



E-046-1483-126632

ID No. C18EK246T015

Register No. 157345231



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Amalu Das

has been awarded the

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Kerala, India, 695010
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K Padmakumar
Managing Director

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2018-19

DEPARTMENT OF COMMERCE BASELIUS

Class Attendance

DCISTP

COLLEGE, KOTTAYAM

Month of 20 - 20

11

No. of working days in the month

Total No. of working days

Sl No	NAMES		18/9/18	Sep 22	Oct 13	Oct 20	Nov 5	Nov 8	Nov 9	Nov 10	Dec 17	Dec 20	Dec 23	Feb 9	March SI No 28	April 1	April 2	April 3	April 04	April 05	April 08	April 09	April 10	May 11	May 29	May 31	June 15	No. of Days Present in the month	Cumulative Attendance	Remarks
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22.	Anagha S. Namboothiri	FN	abs	abs	abs	abs	abs	abs	abs	abs	abs	abs	abs	abs	abs	abs	a	abs	abs	abs	abs	abs	abs	abs	abs	abs				
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Teacher incharge

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