BASELIUS COLLEGE KOTTAYAM

DIPLOMA IN GOODS & SERVICE TAX PRACTICE

SUPPORTING DOCUMENTS

BROCHURE
SYLLABUS
STUDENTS LIST
CERTIFICATES
ATTENDANCE SHEET

BASELIUS COLLEGE, KOTTAYAM

DEPARTMENT OF COMMERCE

2018-19

add -on course offered

DIPLOMA IN GOODS & SERVICE TAX PRACTICE

BASELIUS COLLEGE KOTTAYAM CONTACT DETAILS:

NOTE: ADMISSION OPEN FOR STUDENTS OF

TISSY ERUTHICKAL

9496324241

M baseliuscommerce@gmail.com

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

SI 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

E-046-1461-126610

ID No. C18EK246T019

Register No. 157395231



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

he/she, 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

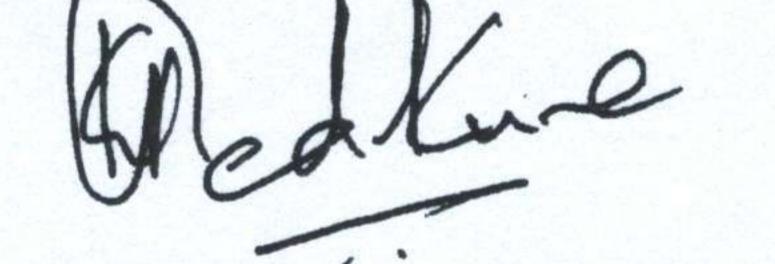
Given under the seal of the Federation





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







E-046-1493-126642

ID No. C18EK246T002

Register No. 157095231



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

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

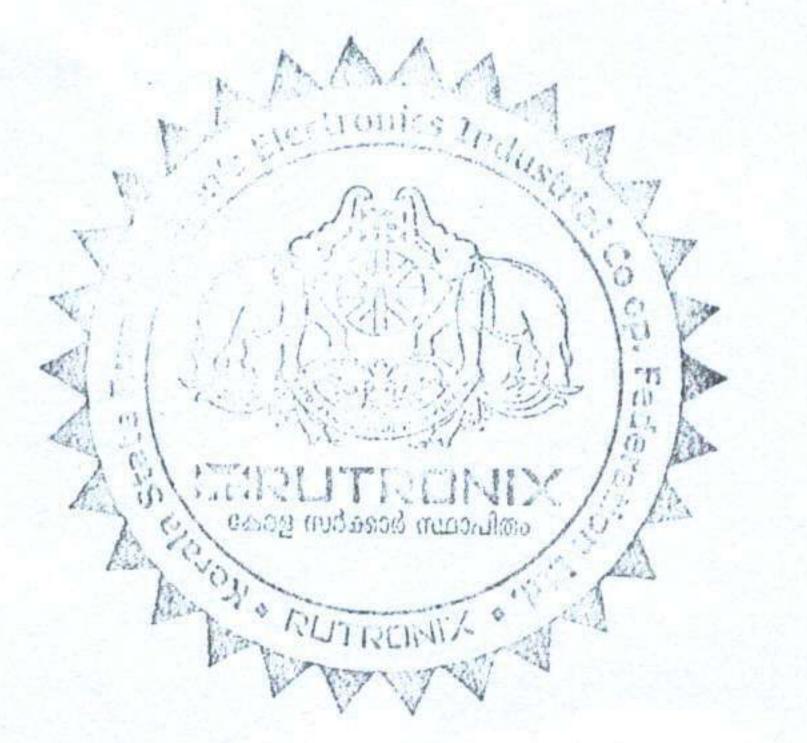
First Class at the examination held in July 2019

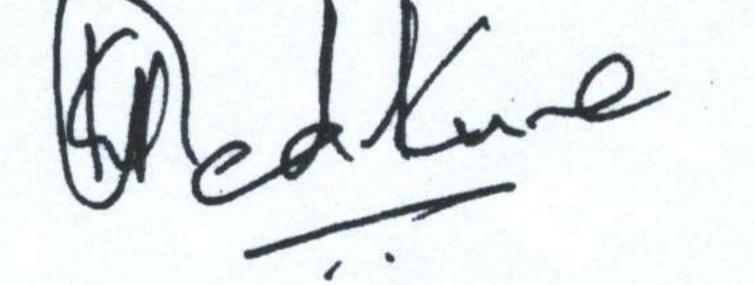
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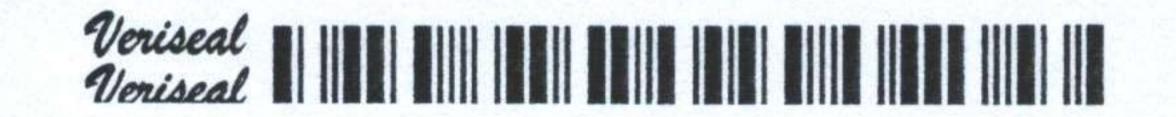




Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019.







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

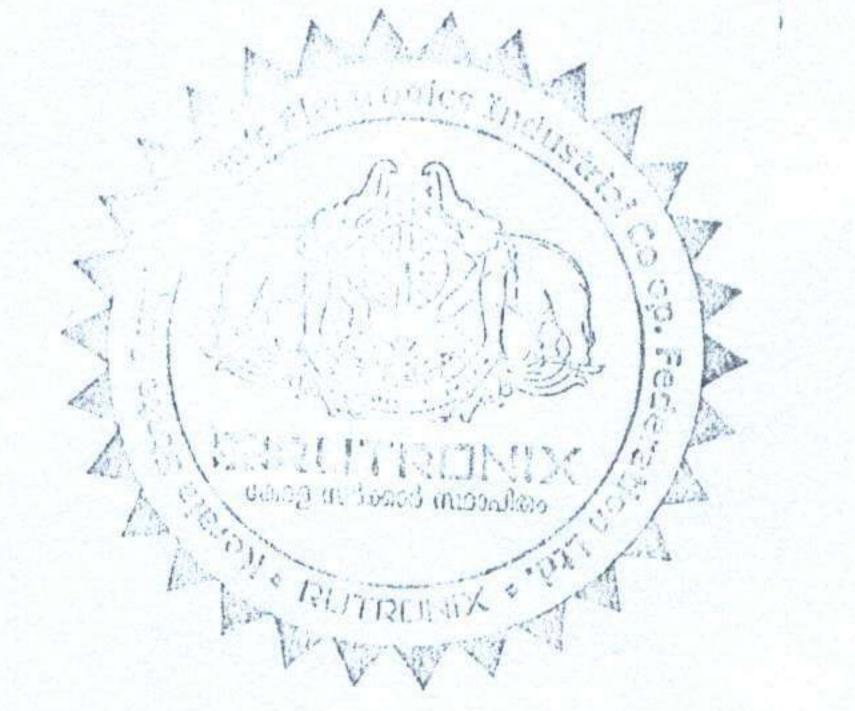
Diploma in Goods & Service Tax Practice

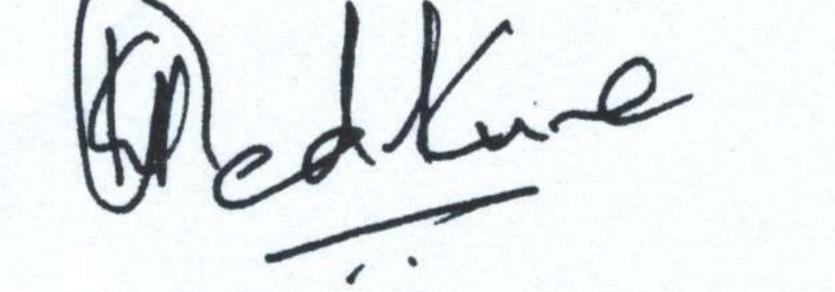
he/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class** at the examination held in July 2019

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







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

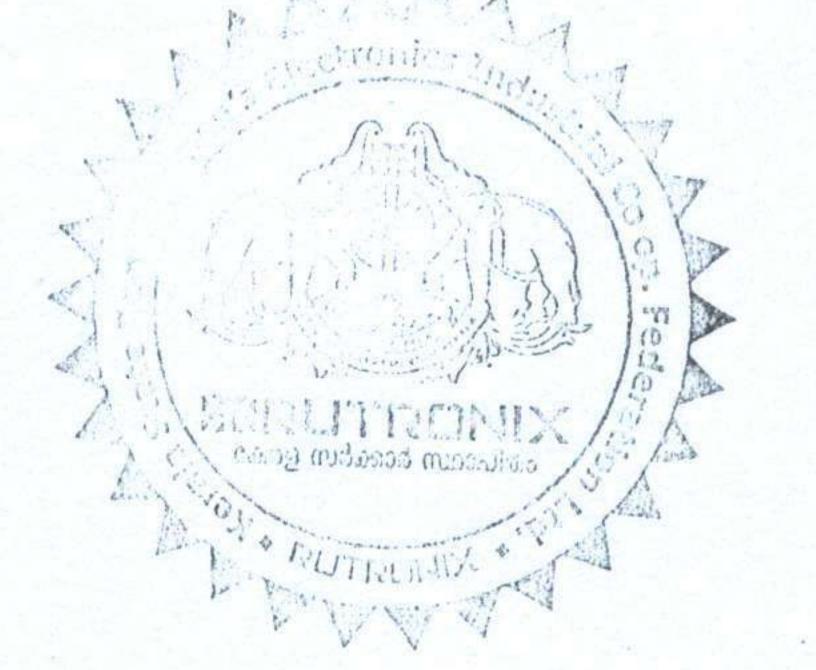
helshe, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class with Distinction** at the examination held in July 2019

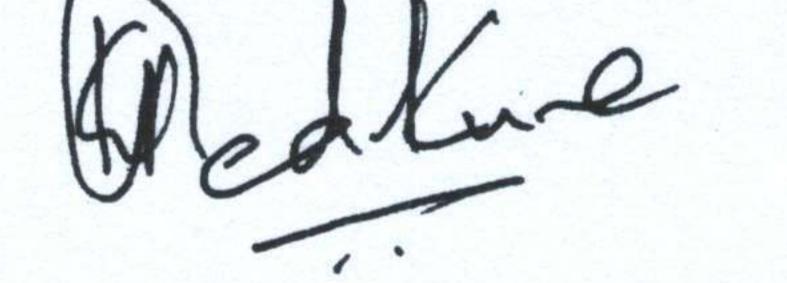
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Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







E-046-1560-126709

ID No. C18EK246T017

Register No. 157375231



Certificate

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

Athira Kunjumon

has been awarded the

Diploma in Goods & Service Tax Practice

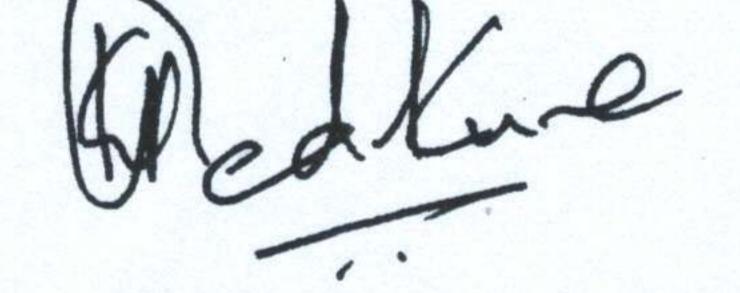
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Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







E-046-1571-126720

ID No. C18EK246T012

Register No. 157275231



Certificate

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

Chithra J Nair

has been awarded the

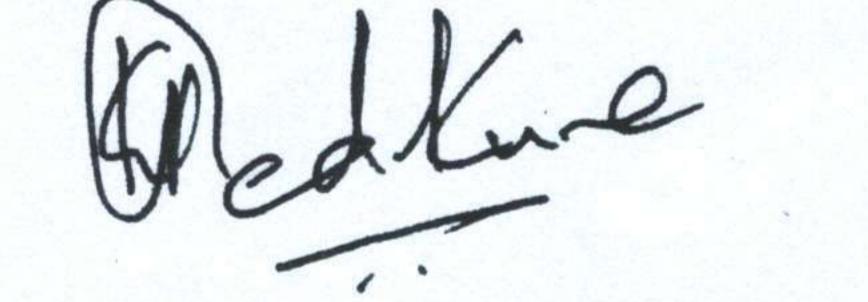
Diploma in Goods & Service Tax Practice

he/she, 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





K Padmakumar Managing Director



Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019 E-046-1579-126728

ID No. C18EK246T021

Register No. 157415231



Certificate

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

Devika Soman

has been awarded the

Diploma in Goods & Service Tax Practice

he/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the

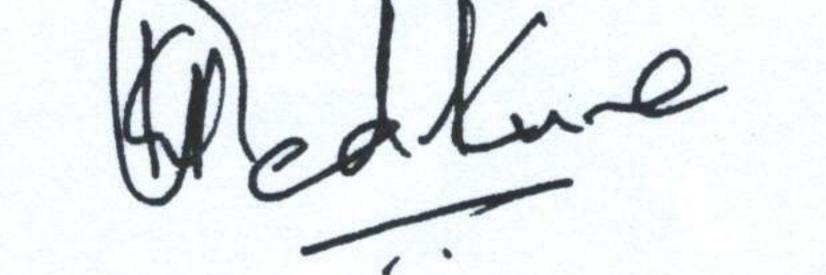
First Class with Distinction at the examination held in July 2019



Given under the seal of the Federation

D.M.A.A.

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





E-046-1593-126742

ID No. C18EK246T003

Register No. 157115231



Certificate

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

Emy Ann Thomas

has been awarded the

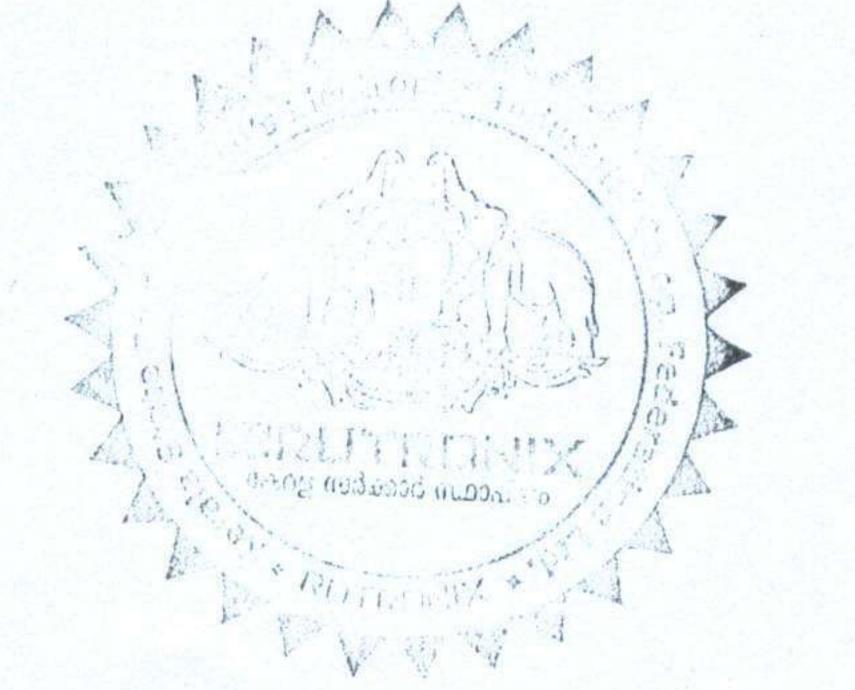
Diploma in Goods & Service Tax Practice

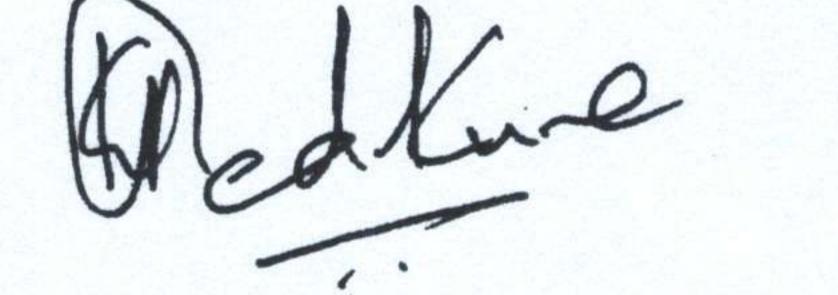
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Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







E-046-1614-126763

ID No. C18EK246T006

Register No. 157175231



Certificate

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

Jisha Annie Thomas

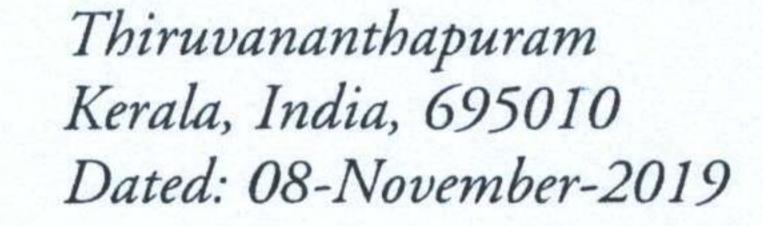
has been awarded the

Diploma in Goods & Service Tax Practice

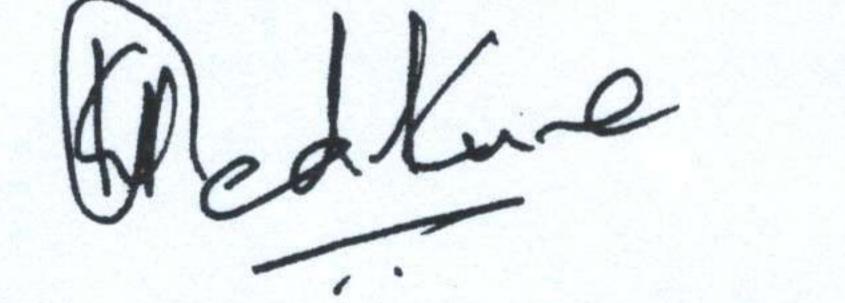
helshe, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class with Distinction** at the examination held in July 2019

Given under the seal of the Federation











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

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

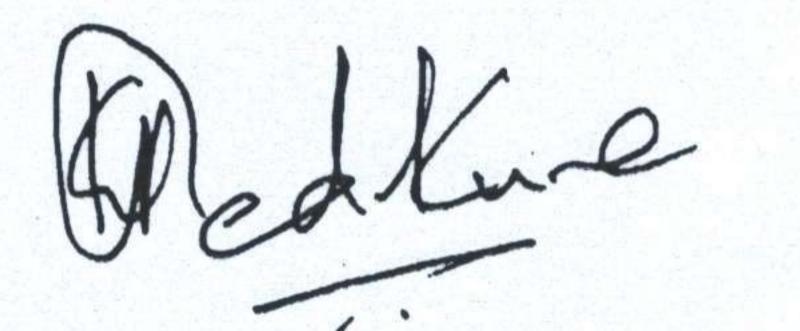
First Class with Distinction at the examination held in November 2019 Given under the seal of the Federation





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







E-046-1629-126778

ID No. C18EK246T008

Register No. 157205231



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

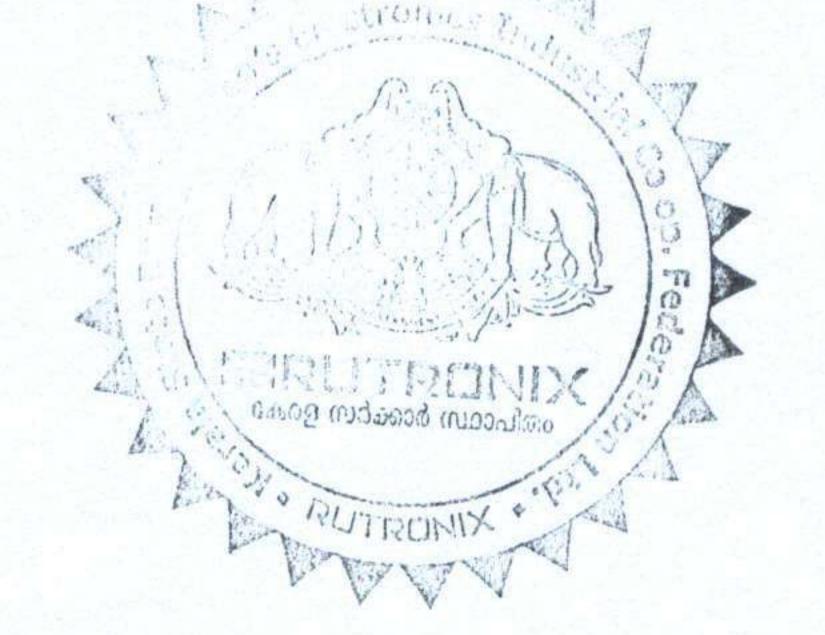
Diploma in Goods & Service Tax Practice

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Given under the seal of the Federation



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







E-046-1663-126812

ID No. C18EK246T016

Register No. 157365231



Certificate

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

Neenu Abraham

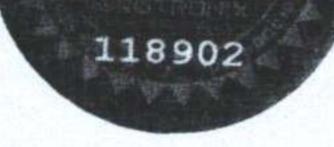
has been awarded the

Diploma in Goods & Service Tax Practice

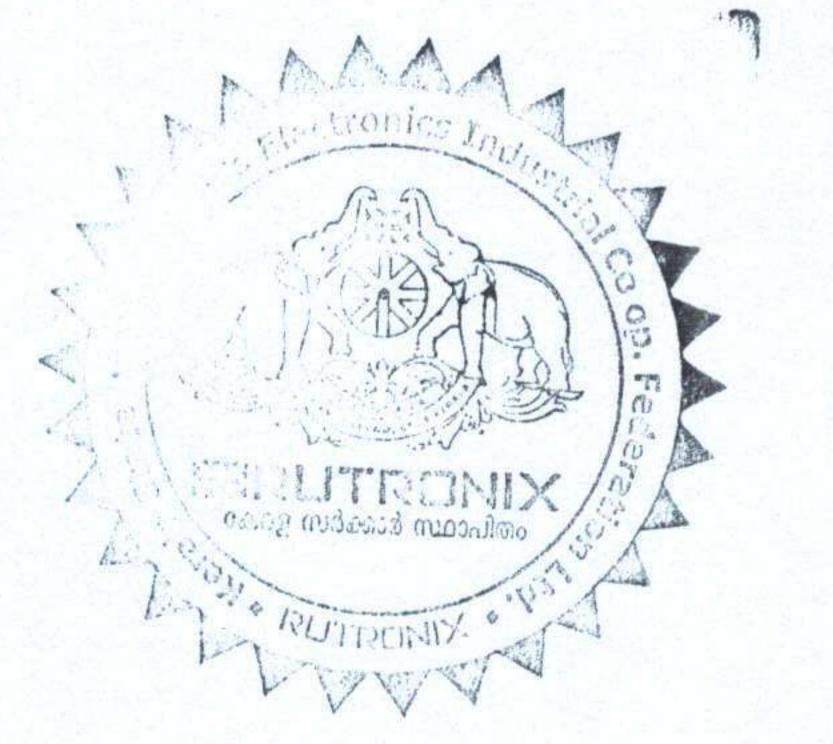
he/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class with Distinction** at the examination held in July 2019

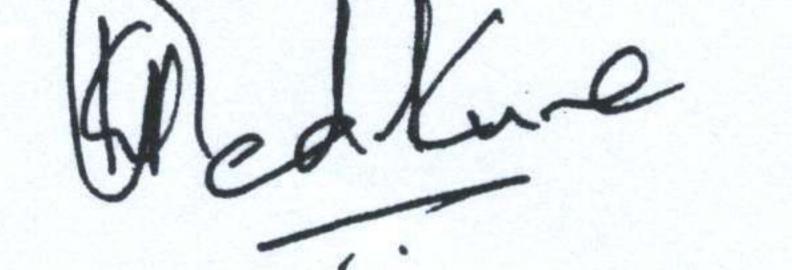
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Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







E-046-1669-126818

ID No. C18EK246T009

Register No. 157225231



Certificate

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

Nina Meriam John

has been awarded the

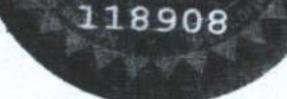
Diploma in Goods & Service Tax Practice

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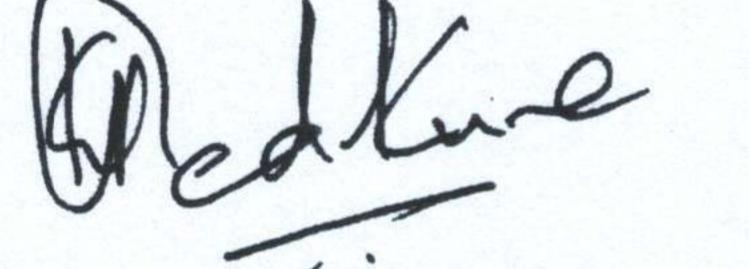
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Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







E-046-1681-126830

ID No. C18EK246T007

Register No. 157195231



Certificate

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

Priya U

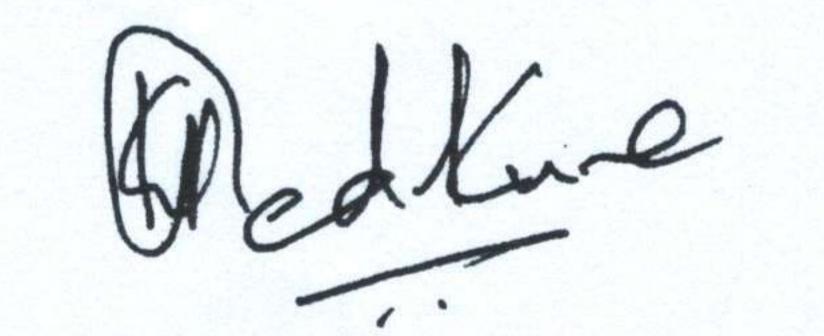
has been awarded the

Diploma in Goods & Service Tax Practice

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First Class at the examination held in July 2019

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





E-046-1689-126838

ID No. C18EK246T013

Register No. 157295231



Certificate

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

Renjith K]

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

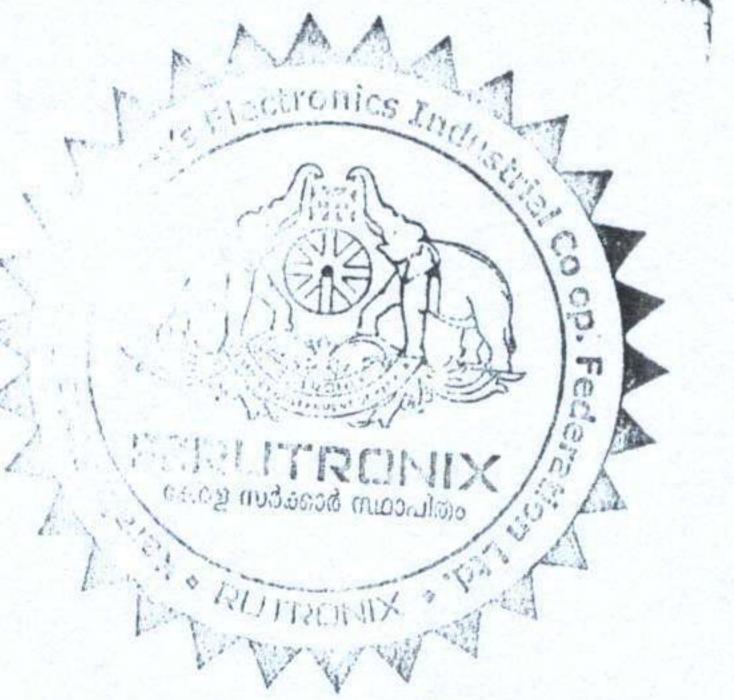
First Class with Distinction at the examination held in July 2019

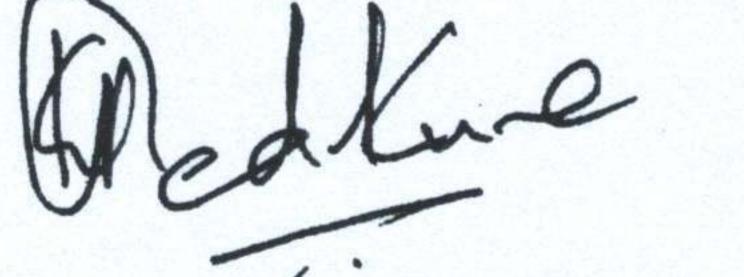
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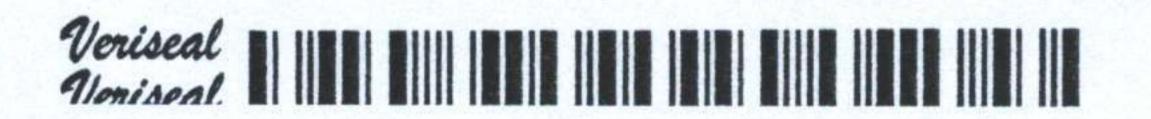




Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







E-046-1716-126865

ID No. C18EK246T001

Register No. 157075231



Certificate

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

Sethulekshmi S

has been awarded the

Diploma in Goods & Service Tax Practice

he/she, 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

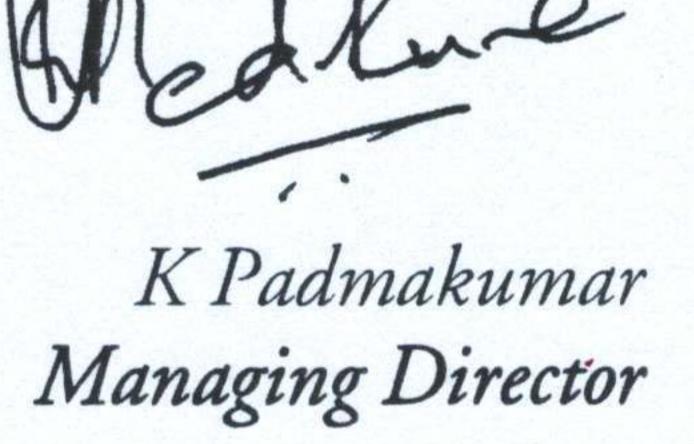
Given under the seal of the Federation





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







IV.

E-046-1121-134508

ID No. C18EK246T004

Register No. 157145231





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

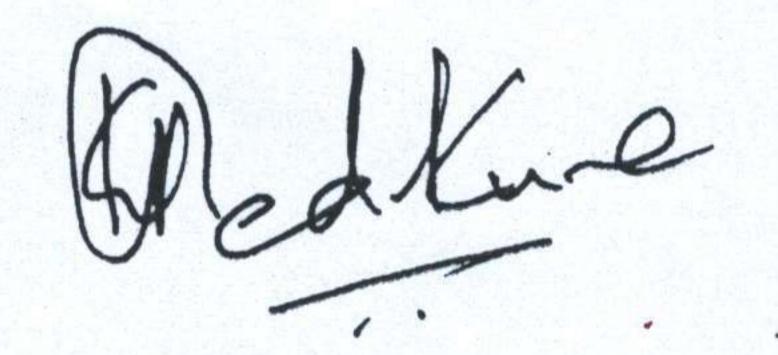
he/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class** at the examination held in November 2019 Given under the seal of the Federation





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





E-046-1741-126890

ID No. C18EK246T014

Register No. 157315231



Certificate

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

Sreelakshmi KS

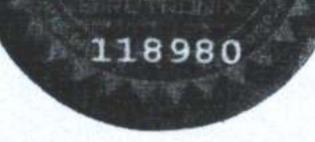
has been awarded the

Diploma in Goods & Service Tax Practice

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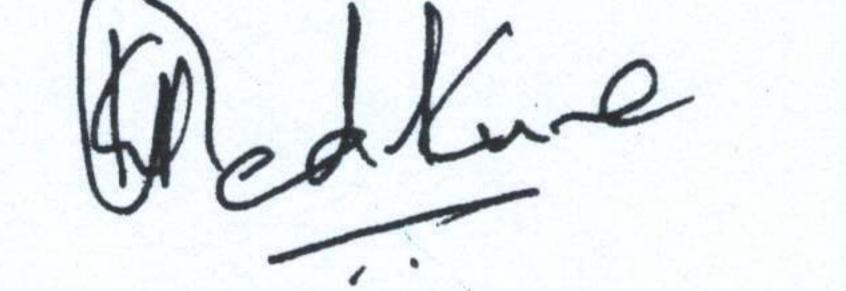
Given under the seal of the Federation





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







E-046-1757-126906

ID No. C18EK246T005

Register No. 157155231



Certificate

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

Suchithra PS

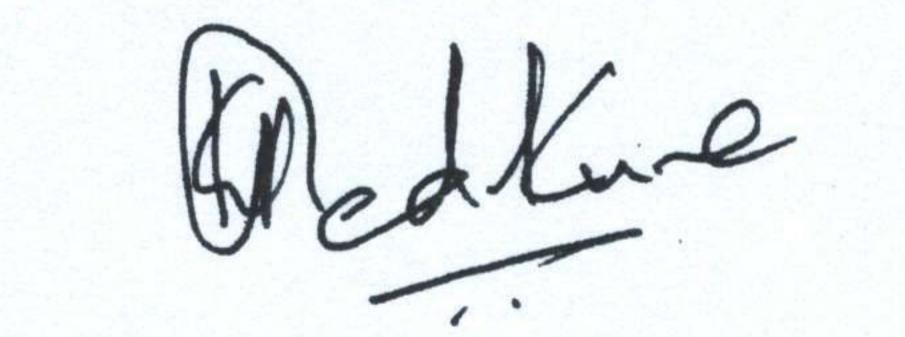
has been awarded the

Diploma in Goods & Service Tax Practice

he/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class** at the examination held in July 2019 Given under the seal of the Federation



r.M.A.A.



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





E-046-1763-126912

ID No. C18EK246T018

Register No. 157385231



Certificate

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

Swetha K Prasad

has been awarded the

Diploma in Goods & Service Tax Practice

he/she, 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

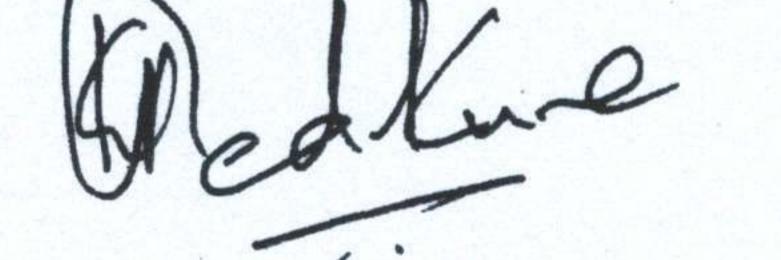
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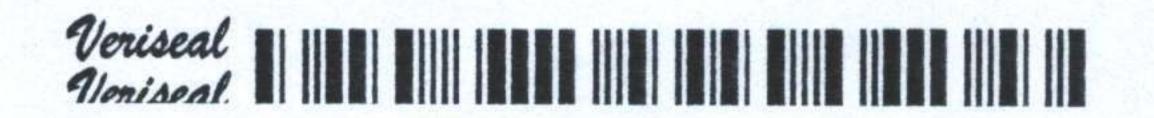




Thiruvananthapuram Kerala, India, 695010 Dated: 08-November-2019







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

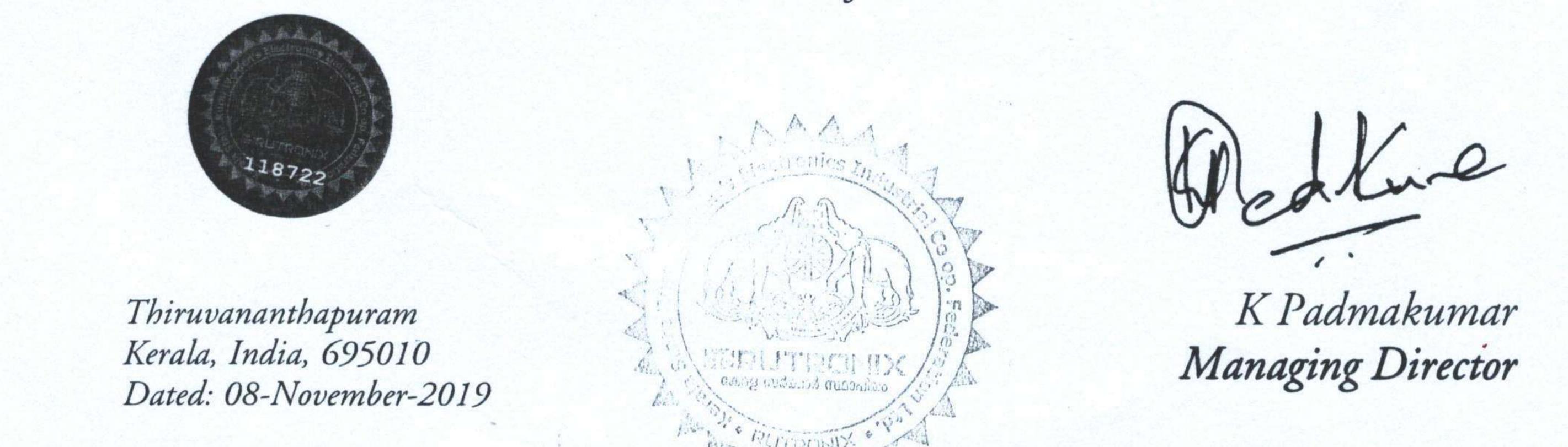
Amalu Das

has been awarded the

Diploma in Goods & Service Tax Practice

he/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the **First Class** at the examination held in July 2019

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DEPARTMENT OF COMMERCE BASELIUS

2018 - 19 COLLEGE, KOTTAYAM

Month of 2018 - 20 19

No. of working days in the month .

10 Total No. of working days ...

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-	Anjana Krishna. M	FN AN	And	Joseph .	Aspel	a	Anyur	and have	Cont	Lorde	Age	Nie	a	Josh	- Agent	- And	day		Lat	and a	Age	emp-	- Jat	Land	the state	A.				
-	Alhira kunjumon	FN	Atte	BAN	Atter	Atter	Atus	Attin	Adler	Att	AT	ATT	Atte	Atter Atter	a	Att.	A.M.	And and	Atin	Ball	Atte:	A THE	ATT.	Att.	ATT:	Age -	Adri			
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-	Jisha Annie Thomas	FN AN	EFA	- AL	AF.	· E	No.	- BE	AF.	n Au	to	Jel .	ta a	à	are He	Francis	084	And And	Jak -	Stor A	- Jak	afra the	F	A A	Into	The	Jest a			
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2018-19

DEPARTMENT OF COMMERCE BASELIUS

COLLEGE, KOTTAYAM

Month of 20 - 20

No. of working days in the month

11 Total No. of working days

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2018-19

DEPARTMENT OF COMMERCE BASELIUS Class Attendance

COLLEGE, KOTTAYAM

Month of 20 - 20

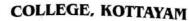
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Total No. of working days ..

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Class Attendance

DEPARTMENT OF COMMERCE BASELIUS



Month of 20 - 20

No. of working days in the month ...

Total No. of working days

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