



Hidayatullah National Law University, Raipur

Title of the Course	Single Credit Course: GST Law	
Offered to (UG /PG)	UG& PG	
Name of the Course Instructor	Mr. Taraka Srinivasa Rao	
Details of Academic Qualification	B.Com, LLB, AICWA	
Relevant Teaching Experience Experience [In Years] [Full-time/Part-time/Guest Lecture]	5 Years [Part-time] and also delivers Guest Lectures	
Current Position	Practicing Tax Attorney	
Title of Organization / Practice	Practice	
Industry / Law Practice - Experience	20 Years of Industrial Experience and 10 Years of Practice of Tax Attorney	
Relevant Research Experience [Full-time/Part-time: in Years]	3 Years [Part-time]	
Mobile Number	96183 01155	
E-mail ID	9taraka@gmail.com	
Short Professional Bio-Data of the Instructor	Cost Accountant and Advocate practicing both Direct Tax and Indirect Taxes including GST	
Pre-Requisites for Students, ia any	Basic Conceptual Intelligence in Law & Accounts	
Abstract of Course	Many say that GST means Genuinely Suffocative Tax, while few say that GST means Genuinely Simplified Tax. GST strongly advocates the Concept of One Nation. GST Law is a Federal Tax Statute. GST is a strong Statistical Tool for Nation Building. GST, an Advanced Value Added Tax Statute, subsumes many Indirect Tax Statutes and yet mitigates many litigations. The Course, i.e. GST Law: Mitigation of Litigation, is the first of its kind for the Advocate fraternity.	
Method of Evaluation	Class Participation	20Marks
	Value Based Questions	60 Marks

Chapter	Content	Duration
I	Introduction of GST Law & Basic Concepts of GST Law	1 Class
	1 GST Law: Concept of One Nation	
	2 GST Law: Statistical Tool For Nation Building	
	3 GST Law: Basic Thoughts on Taxation	
	4 GST Law: Constitutional Frame-Work	
	5 GST Law: Advanced Value Added Tax Statute: Scope & Limitations	
	6 Components Of GST Law: Tax Statutes & Subordinate Legislations	
	7 GST Law: Scope of Supply	
	8 GST Law: Composite Supply & Mixed Supply	
	9 GST Law: Supply of Goods, Supply of Services & Supply of Deemed Services	
	10 GST Law: Output Tax & Input Tax	
	11 GST Law: Important Phrases, Expressions & Definitions	
	12 GST Law: Classification Of Goods And Services	
II	GST Law: Administrative Hierarchy	1 Class
	1 GST Law: GST Council	
	2 GST Law: GST Network	
	3 GST Law: Administrative Hierarchy	
	4 GST Law: Power to Appoint Officers	
	5 GST Law: Power of Officers	
	6 GST Law: Class of Proper Officer: Exclusive Jurisdiction	
III	GST Law: Exemptions	1 Class
	1 GST Law: Power to grant Exemption	
	2 GST Law: Absolute Exemption, Partial Exemption & Conditional Exemption	
	3 GST Law: Process to grant Exemption	
	4 GST Law: Sunset Clause to Explanations: Scope & Applicability of Notification	

Chapter	Content	Duration
IV	GST Law: Registration	1 Class
	1 GST Law: Persons liable to obtain Registration	
	2 GST Law: Persons not liable to obtain Registration	
	3 GST Law: Compulsory Registration	
	4 GST Law: Procedure to obtain Registration	
	5 GST Law: Deemed Registration	
	6 GST Law: Provisional Registration	
	7 GST Law: Temporary / Suo Moto Registration	
	8 GST Law: Registration for Casual Taxable Person	
	9 GST Law: Registration for Non-Resident Taxable Person	
	10 GST Law: Registration for Special Category of Persons	
	11 GST Law: Amendment to Registration	
	12 GST Law: Cancellation of Registration	
	13 GST Law: Revocation of Cancelled Registration	
14 GST Law: Suspension of Registration		
V	GST Law: Revisiting The Basic Accounting Concepts	1 Class
	1 Genesis of Tax Event: Event, Economical Event, Accounting Event & Tax Event	
	2 Methods of Accounting Systems: Single Entry & Double Entry: Cash & Accrual	
	3 Types of Costs: Variable Cost & Fixed Cost; Direct Cost & Indirect Cost	
	4 Basics of Cost Accountancy Allocation of Costs & Apportionment of Joint Costs	
	5 Financial Statements: Business Entities & Not-for-Profit Entities	
6 GST Law: Compliance with Accounting Standards		
VI	GST Law: Accounts & Records	1 Class
	1 Types of Invoices: Tax Invoice, Bill of Supply & Invoice-Cum-Bill of Supply	
	2 Type of Corrections to Invoices: Debit Note & Credit Note	
	3 GST Law: Receipt Voucher, Payment Voucher	
	4 GST Law: Special Category of Documents / Vouchers	
	5 GST Law: E-Way Bills	
	6 GST Law: Accounts & Records: Provisions of Acts	
7 GST Law: Accounts & Records: Rules		

Chapter	Content	Duration
VII	GST Law: Levy of GST	1 Class
	1 Levy of GST: Time of Supply	
	2 Levy of GST: Value of Supply: Transaction Value	
	3 Levy of GST: Invocation of Valuation Rules	
	4 Levy of GST: Place of Supply: Location of Supplier	
	5 Levy of GST: Place of Supply: Location of Recipient	
	6 Levy of GST: CGST, SGST, UTGST, IGST	
	7 Levy of GST: Compensation to States	
	8 Levy of GST: Composition Levy of GST	
	9 GST Law: Tariff Structure of Goods and Services	
VIII	GST Law: Collection of GST	1 Class
	1 Collection of GST: Forward Charge & Reverse Charge	
	2 Collection of GST: Supplies from Unregistered Dealers	
	3 Collection of GST: Supplies by Special Class of Suppliers	
IX	GST Law: Input Tax Credit	1 Class
	1 GST Law: Entitlement to take Input Tax Credit	
	2 GST Law: Conditions to take Input Tax Credit	
	3 GST Law: Disentitlement to take Input Tax Credit	
	4 GST Law: Apportionment of Input Tax Credit	
	5 GST Law: Blocked Input Tax Credit	
	6 GST Law: Restrictions to take Input Tax Credit	
	7 GST Law: Special Circumstances to take Input Tax Credit	
	8 GST Law: Job Work & Input Tax Credit	
	9 GST Law: Input Service Distributor & Input Tax Credit	
	10 GST Law: Input Tax Credit: Burden of Proof	
X	GST Law: Payment of GST	1 Class
	1 Payment of GST: Utilization of Input Tax Credit	
	2 Payment of GST: Modules of GST & Mode of Payment	
	3 Payment of GST: TDS	
	4 Payment of GST: TCS	
	5 Payment of GST: GST Liability in Special Circumstances	

Chapter	Content	Duration
XI	GST Law: Returns	1 Class
	1 GST Law: Returns of Outward Supplies	
	2 GST Law: Returns of Inward Supplies	
	3 GST Law: Monthly Returns	
	4 GST Law: Quarterly Returns	
	5 GST Law: Annual Returns	
	6 GST Law: First Return	
	7 GST Law: Final Return	
	8 GST Law: Returns for Special Class of Persons	
	9 GST Law: Effects of Non-Filing of Returns	
XII	GST Law: Interface with Authorities	1 Class
	1 GST Law: Refunds	
	2 GST Law: Audits	
	3 GST Law: Assessments	
	4 GST Law: Demand & Recovery	
XIII	GST Law: Interface with Enforcement Agencies	1 Class
	1 GST Law: Inspections, Seizers & Arrests	
	2 GST Law: Offences & Penalties	
XIV	GST Law: Appellate Forums	1 Class
	1 GST Law: Appeals	
	2 GST Law: Revisions	
XV	GST Law: Alternative Dispute Resolution	1 Class
	1 GST Law: Advance Ruling	
	2 GST Law: Amnesty Schemes	
XVI	GST Law: Conceptual Intelligence	1 Class
	1 GST Law: GST Practitioner	
	2 GST Law: Chartered Accountants & Cost Accountants	
	3 GST Law: The Company Law & Company Secretary	
	4 GST Law: Advocates: Conservation of Foreign Exchange and Prevention of Smuggling Activities Act	
	5 GST Law: Advocates: Civil Procedure Code	
	6 GST Law: Advocates: Indian Penal Code	
	7 GST Law: Advocates: The Evidence Law	
	8 GST Law: Advocates: Customs Law & Income Tax Law	
	9 GST Law: Advocates: Prevention of Corruption Law	
	10 GST Law: Advocates: Prevention of Money Laundering Law	