

To  
The Board of Studies,  
S.D.Mahila Mahavidyalya,  
Narwana.

**Sub: Approval for Goods & Services Tax(GST) Certificate course.**

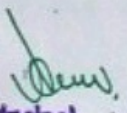
Respected Madam,

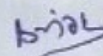
We want to start a certified offline course Goods & Services Tax (GST) (30 Hours) in our campus. A Certificate is an education goal for many students who want to improve their visibility among aggressive job applications. Certificates may help to provide students with increased skills and experience. Syllabus of GST is attached with this application. Please kindly approve this certified course. We shall be thankful to you for this.

Enclosed: Syllabus of the Certificate Course.

Yours Faithfully

Ms.Ritu Rani  
Asst. Professor in  
Commerce Department

  
Principal  
S.D. Mahila Mahavidyalya  
Narwana



## **Syllabus of GST Certificate Course**

### **Unit-1 Introduction to GST**

Concepts of Goods, Services and GST. Need and importance of GST for indirect tax reform in India. GST commission of India. Salient features of GST in India. Exclusions, Shortcomings and future direction of GST reforms.

### **Unit - 2 Supply**

Definition of supply. forward charge and right to recover tax, reverse charge and duty to pay tax. Supply of goods, service, composite supply, mixed supply and continuous supply. Taxable supply, Non-taxable supply, exempt supply, zero-rated supply, nil rated supply. Exports and deemed exports, consideration-- money and voucher. Inward supply v/s outward supply. Timing of supply.

### **Unit-3 Place of Supply**

Within State, Between States, Place of supply of goods other than export - import, levy of CGST, SGST, IGST. Input tax credit.

### **Unit -4 Registration of Dealer**

Registration, Registration process, Purpose of registration, Multi state or single state, voluntary registration.



.....  
Ms. Ritu  
Asst. Prof. of Commerce

Subject: Approval for "Goods and Services Tax" by the Board of Studies

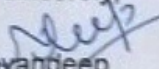
Dear Ms. Ritu,

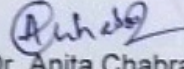
I am pleased to inform you that after careful consideration and review by the Board of Studies, has approved "Goods and Services Tax" which spans over 30+ hours of instruction.

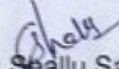
This course has been evaluated thoroughly to ensure its alignment with our institution's academic standards and objectives. We believe that it will significantly contribute to the academic enrichment of our students and align with our commitment to providing high-quality education.

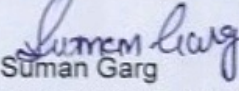
Thank you for your interest and support in our academic endeavors.

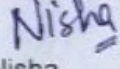
Yours sincerely,

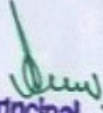
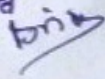
  
Dr. Nayandeep  
Assoc. Prof. in Eco.  
Convener

  
Dr. Anita Chabra  
Asst. Prof. in Hindi  
Member

  
Dr. Shalu Sachdeva  
Asst. Prof. in Hist.  
Member

  
Suman Garg  
Asst. Prof. in Eng.  
Member

  
Nisha  
Asst. Prof. in Physics  
Member

  
Principal  
S.D. Mahila Mahavidyalaya  
Narwana  




Ph. No. 01684-240161

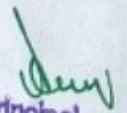


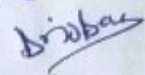
**S D MAHILA MAHAVIDYALYA**  
**NARWANA-126116 ( JIND ) HARYANA**

Dated:- 31- March-2023

**Notice**

एँम कॉम फाइनल की सभी छात्राओं को सूचित किया जाता है कि 01 अप्रैल 2023 से महाविद्यालय में Goods & Services Tax पर 30 घंटे का सर्टिफिकेट कोर्स आरम्भ करवाया जाएगा और कोर्स के अंत में परीक्षा ली जाएगी और छात्राओं को प्रमाण पत्र दिए जाएंगे।

  
Principal  
S.D. Mahila Mahavidyalaya  
Narwana





**S.D MAHILA MAHAVIDYALAYA NARWANA**



**DEPARTMENT OF COMMERCE**

**PROUDLY OFFERS**

**Add On Certificate Course  
In  
GOODS & SERVICES TAX**

**STARTING FROM 1ST APRIL 2023**

**Course Objectives:**

- 1. Understanding GST Framework**
- 2. Compliance and Regulations**
- 3. Impact Assessment**
- 4. Knowing the Process of registration**



**DR. NAYAN DEEP  
CONVENOR**

**MS. RITU RANI  
CO-CONVENOR**

**DR. ANJANA LOHAN  
PRINCIPAL**





# S.D. MAHILA


# MAHAVIDYALYA NARWANNA

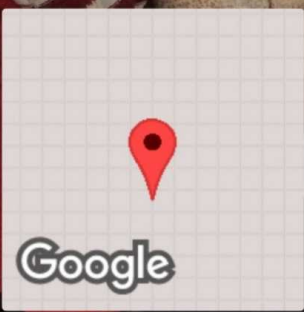
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 GPS Map Camera



Narwana, Haryana, India  
Old Ct Rd, Arya Up Nagar, Narwana, Narwana Rural, Haryana 126116, India  
Lat 29.594258°  
Long 76.112606°  
01/04/23 01:39 PM GMT +05:30





 **GPS Map Camera**



Narwana, Haryana, India  
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Lat 29.594258°  
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19/05/23 02:05 PM GMT +05:30

**GST Certificate Question Paper**

**Paper Code: GST2223**

**Session:- 2022-23**

**Time 1:30 Hours**

**MM 40 Marks**

**Attempt any four Questions out of Five Questions Each question are 10 marks.**

**Que. 1 Needs and importance of GST for indirect tax reform in India ?**

**Que. 2 Explain Taxable supply, Non-Taxable supply and exempted supply in GST ?**

**Que. 3 What are the provision relating to input tax credit ?**

**Que. 4 Who are liable for Registration under GST ? Explain in detail Procedure of registration?**

**Que. 5 Levy and Collection of Tax under GST ?**



# S.D. MAHILA MAHAVIDYALYA, NARWANNA

Roll No. 2 Class MBA Sec. 1 Subject GST

Date .....

Signature Mamta

## ① Taxable Supply -

A 'Taxable Supply' means a supply of goods or services or both which is chargeable to goods and services tax under the GST Act. Supply includes - All form of supplies made for consideration.

(1) All form of supplies made for consideration - Supply includes all form of supply of goods or services both as sale, transfers, leases, exchange, licence or disposal made for consideration by a person in the course or furtherance of business.

Supply of goods or services or both ~~means~~ every kind of movable property other than money and securities but includes actionable claims, growing crops and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

Service - services means anything other than goods, money and securities but includes activities relating to the issue of money or its conversion by cash or by any other mode, form, currency or denomination.

Conditions for supply -

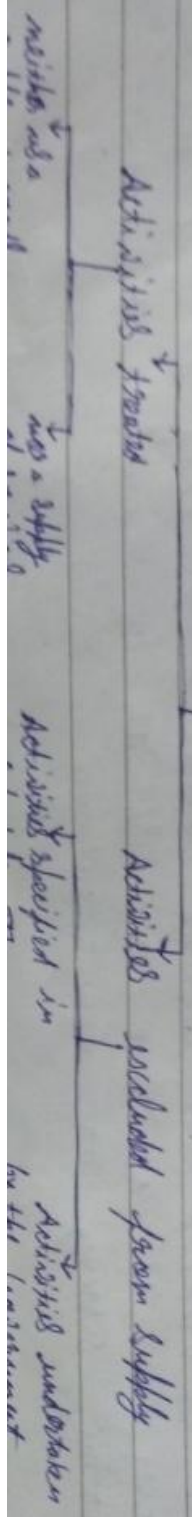
71) Supply must be done for a Consideration = For becoming supply under S.I.

II In this course or furtherance of business - For becoming supply under Section 7 supply must be done in the course or furtherance of business.

3) Second Inclusion of supply - Impact of services [Section 7] = supply also includes specifically the impact of services for a consideration whether or not in the course or furtherance of business.

2) Third inclusion of supply : Supply made without consideration [Section 7] supply includes the activities specified in schedule I, made or agreed to be made without a consideration.

Non-Taxable supply or supplies exempted in GST? Section 11. It is related with activities treated neither as a supply of goods nor a supply of services. Non-taxable supplies





Sec 10  
A) Excluded Activities specified in Schedule III [Section 7 (2)] -

Services by an employer to the employer -  
to the employer in the course of his employment shall be treated neither as supply of goods nor services.

2 Services by any court or Tribunal -  
Tribunal established under any law for the time being in force. The term "court" includes district court, high court and supreme court.

3 Functions performed by the specified persons -  
following specified persons shall be treated neither as a supply of goods nor a supply of services.

a) Functions performed by the members of parliament and others -  
performed by the members of parliament, members of state legislature and members of other local authorities.

b) Duties performed by persons holding constitutional post -  
performed by any person who holds any post in pursuance

The provisions of the Constitution in that regard.

Sale of land and building - sale of land and building is also

(b) of paragraph 5 of Schedule II, sale of building.

Supply of warehouse goods and High Sea sales.

Supply of warehouse goods - Supply of warehouse goods to any person

before clearance for home consumption.

Supply of High Sea sales - Supply of goods by the consignee to any

other person, by endorsement of documents of title to

the goods, after the goods have been dispatched from

the port of origin located outside India but before clearance.

Second Exclusion from Supply: Activities or transactions undertaken

by the government or public authorities specified in Schedule IV; Such as issuance of passport, Visa (obtaining licence, birth certificate treated as neither as a supply of goods nor a supply of services.



Persons liable

for registration under GST.

Persons liable for registration

Supplier

Persons migrating from existing law

Existing specified limit

holds licence under existing interest tax law

No limit

Transition

In case of transfer of business

No limit

Transition

In case of amalgamation or demerger

No limit

Normal Supplier crossing specified limit - Every supplier shall be liable to be

registered under CGST Act if he crosses following limits

for registration. It is divided into following categories:

I - Threshold limit for registration on basis of nature of supply

II - In case of suppliers of goods - Threshold limits of aggregate turnover

for exemption from registration and payment of 20 lakhs for suppliers of goods would be 20 lakhs and 20 lakhs

The States of Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, West Bengal, and Jammu & Kashmir.

(1) In case of supplier of services or goods and services -

Limit of aggregate turnover for exemption from registration and payment of GST for supplier of services should be ₹ 20 lakhs and ₹ 10 lakhs for state of Manipur, Mizoram, Nagaland and Tripura.

Persons migrating from existing laws -

Every person who, on the day immediately preceding the appointed day, is registered or holds a licence under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

Therefore in case of transfer of business -

Business person liable to be registered transferor on the day of transfer with effect from the date of such transfer of business.



confer in rule of amalgamation as follows:-

2. Arrangements for amalgamation should be made in the form of a deed or agreement in the form of a deed or agreement of at least 18 partners liable in the registered form who state the respective shares of participants of amalgamation.

### Procedure of Registration -

Step 1 - Application for registration -

(1) Form and manner of application -

Registered stock non-resident taxable person or a person supplying online information on data base shall as prescribed services. declare before applying for registration - PAN, Mobile number, e-mail address and State as Union Territory.

(2) On line Verification of PAN, mobile number, e-mail address:-  
On line Verification of PAN, mobile number is done.

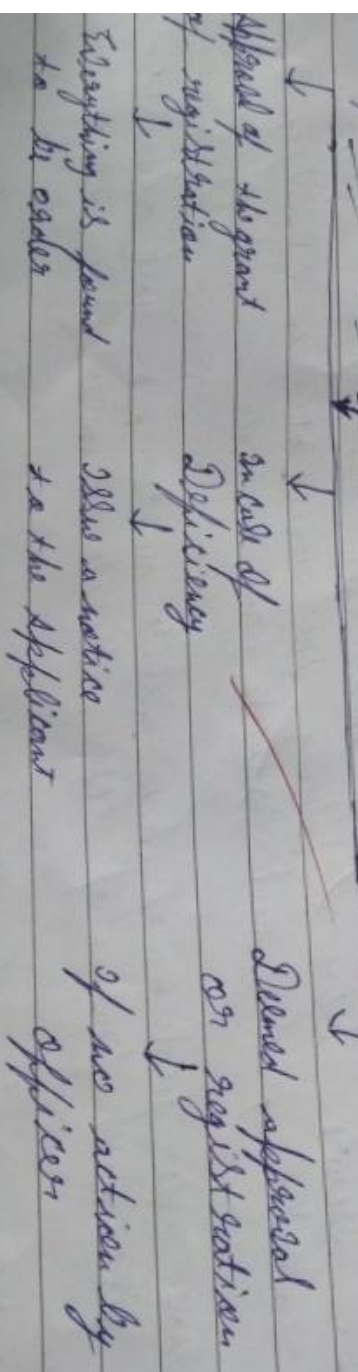
(3) Generation and Communication of temporary reference numbers :-

On successful verification of the PAN, serial number shall be generated and address, a temporary reference number shall be generated and communicated.

Submission of an application in Part B of PAN GST REG-01 - Using the reference number generated the applicant shall be electronically submit an application.

Acknowledgment - On receipt of an application you acknowledgment shall be issued electronically to the applicant via FOR N GST REG-02.

Verification of the application and Approval -



2- Issue of registration certificate -



# S.D. MAHILA MAHAVIDYALYA, NARWANA

Roll No. .... Class ..... Sec. .... Subject .....

Date .....

Signature .....

1) Grant of registration certificate and GSTIN - GSTIN shall be assigned in following format -

2) First two digit - state characters for state code -  
 Next 10 digit - for the PAN on the Tax Deduction and Collection Account Number.

3) Next two digit - for the entry code.  
 Effective date of registration -

Situation	Effective date of Reg.
Timely - Application for within thirty days	date on which business liable to Reg.
Not Timely - After thirty days	date of grant of Reg.

4) Levy and Collection of Tax -

Levy of Tax  
 ↓  
 Assessment of Tax  
 ↓  
 Collection of Tax

Assessment of Tax  
 ↓  
 Done by the Parliament

Collection of Tax  
 ↓  
 Done by the Executive Government

For administrative convenience, it may be delayed  
 ↓  
 Monthly or quarterly

Levy of Tax - Levy of tax means imposition of tax as well as assessment of tax but does not include collection. The term 'Levy' often has to be wider than the term "assessment". It may include both implications of a tax as well as assessment.

Imposition of Tax - Imposition of tax is done by the Parliament and tax is imposed as soon as taxable event takes place.

Assessment of Tax - Assessment is done by the Executive Government. Assessment means calculation of tax.

Collection of Tax - Collection means Payment of tax. Normally levy and collection both occur simultaneously. Section 9: Normal or forward charge [Section 9(1)] According to section 9(1) there shall be levied a tax called the central tax on goods or services.



Normal rate	Supply of petroleum	levy and collection
Special rate	Products	change in registered
Section 9(1)	Section 9(Ca)	Section 9(Cb)
		Section 9(Cc)
		Section 9(Cd)
		Section 9(Ce)
		Section 9(Cf)
		Section 9(Cg)
		Section 9(Ch)
		Section 9(Ci)
		Section 9(Cj)
		Section 9(Ck)
		Section 9(Cl)
		Section 9(Cm)
		Section 9(Cn)
		Section 9(Co)
		Section 9(Cp)
		Section 9(Cq)
		Section 9(Cr)
		Section 9(Cs)
		Section 9(Ct)
		Section 9(Cu)
		Section 9(Cv)
		Section 9(Cw)
		Section 9(Cx)
		Section 9(Cy)
		Section 9(Cz)

Interstate supply: There must be an interstate supply of goods or services or both within the meaning of GST Act.

(i) Value for levy: The supply must be capable of being valued as per provisions of GST Act.

(ii) GST Rates: The tax under GST system will be collected at the prescribed rates not exceeding twenty per cent.

(iii) Items temporarily been kept out and GST is levied with supply on the following items has not been levied immediately.

(iv) Supply of alcoholic liquors for human consumption. According to section 9(1) GST shall be levied on all interstate supplies except on the supply of alcoholic liquors for human consumption.

vii) collection of CGST: The CGST shall be collected by the central Government in the manner as prescribed and the manner is prescribed in CGST - Payment of Taxable, 2017

viii) payable by the Taxable person: Taxable person mean a person is registered as liable to be registered under the Act.

ix) supply of petroleum products (Section 9(10)): According to the section (a) five petroleum products viz...

Tax on reverse charge basis as reverse charge: Normal supplier of goods or services or both is liable to pay tax under GST.

supply by unregistered suppliers (Section 9(14)): As per section 9(14) of the CGST Act the central tax in respect of the supply of specified categories of goods or services or both by a supplier who is not registered to, specified class of registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of CGST Act.



Introduction: Input tax credit is one of the key features of goods and services tax. TIR is an effective mechanism which avoids cascading of taxes. cascading of taxes simply means tax on tax. under the earlier system of taxation, credit of taxes imposed by central government is not available for payment of taxes imposed by state governments. And vice versa. but it is possible in present GST system. Input Tax credit under GST is a credit which is available to supplier to set off the tax he has paid on purchase of goods from output tax on sale of such goods. Input tax [Section 16(2)]:

According to section 16(2) "Input tax" in relation to a registered person means the central tax, state, integrated tax or union territory tax charged on any supply made to him and includes tax following.

The GST charged on import of goods. The GST payable under the provisions of sections 9(3) and 9(4) Tax paid on Reverse charge basis.

c. the tax payable under the provisions of section 5(3) and tax paid on services charge basis of the 1987 Act.  
d. the tax payable under the provisions of section 9(3) and tax paid on services charge basis of respective States.

Does not include; but does not include the tax paid the composition levy;

Here,  
Output tax: Already paid tax on input; but he has purchased a ton of \$20 which the input of polymer input tax credit; he can claim this \$20 input tax credit. But tax payable; he has to pay only the remaining \$28 tax the total \$48)

Then the \$20 that the manufacturer claimed is the input tax credit.

It allowed to principal [section 19(1)]: According to section 19(1) the principal shall be allowed input tax credit on inputs sent to a job worker for job work.

It allowed to principal even inputs are directly sent a job worker [section 19(2)].



Job workmen Section (19(2))7: According to section 19(2) the principal shall be entitled to take credit of input on input even if the input was not directly sent to a job worker for job work without being first brought to his place of business.

In case inputs sent for job work not returned Section 19(3)7: According to section 19(3) when the input sent for work job are not received back by the principal after completion of job work within one year of being sent out it shall be deemed that such inputs had been supplied by principal to job workmen the day & when the said inputs were sent out.

Q1 → 2 Explain Taxable supply, Non-Taxable supply and exempted supply in GST?

us → Normal supply means a supply of goods or services or both which is chargeable to goods or services tax under the GST act. According to section 11 under CGST Act, the expression 'supply' includes following type of supplies:

A) First inclusion in supply: All from of supplies made for a consideration [Section 7(1)(a)]: Supply includes all forms supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business.

Goods [Section 2(52)]: 'Goods' means every kind of movable property other than money and securities but includes actionable claims, growing crops, grass and things attached to or forming part of the land which are agreed to be treated



before supply or under a contract of supply

Service (Section 2(122)): Services means anything other than goods but includes activities relating to the use of other money or conversion by cash or by any denomination from one form, currency or denomination into another form, currency or denomination which a separate consideration is charged.

Conditions of supply for becoming supply following under section 7(1):

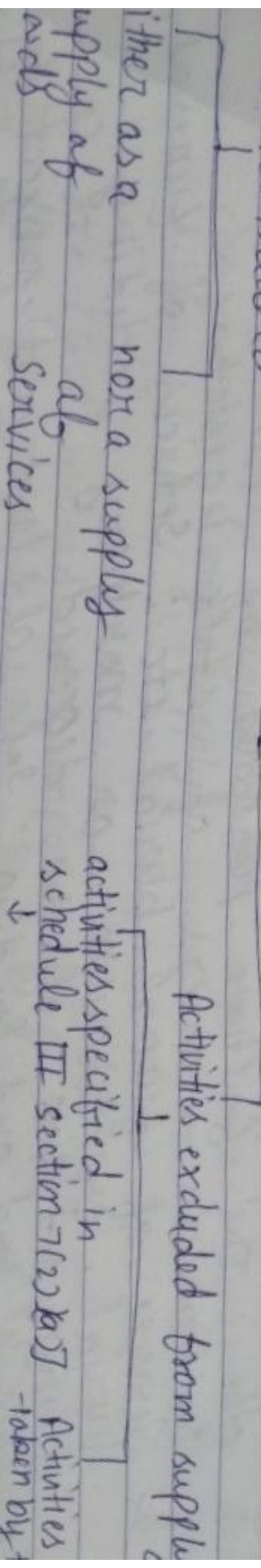
Condition I: Consideration: For becoming supply under section 7(1) supply must be done for a consideration. For example, Mr. X provides free coaching to students.

Condition II: In the course or furtherance of business for becoming supply under section 7(1) supply must be done in the course or furtherance of business. Mr. Y purchase a mobile phone for ₹ 20,000 for his personal use.

(b) Second inclusion in supply. Import or services Section 7(1)(b) supply also includes specifically or not in the course of furtherance of business.

(c) Third inclusion in supply: Supplies made without consideration Section 7(1)(c) supply includes the activities specified in schedule I, made or agreed to be made without a consideration.

(2) Non-taxable supplies or activities excluded from supply Section 7(2): Section 7(2) is related with activities + goods neither as a supply of goods nor a supply of services. Non-taxable supplies Section 7(2)



First exclusion from supply

Second exclusion



- e) First Exclusion from supply: Activities specified in III Section 702 (a) & (b) providing in schedule IV shall be or transactions specified in schedule IV shall be neither as a supply of goods nor a supply of services by an employer to the employer. Services by an employer to the employer in the course of or to his employment shall be treated neither as a supply of goods nor a supply of services.
1. Services by an employer to the employer in the course of or to his employment shall be treated neither as a supply of goods nor a supply of services.
  2. Services by any court or Tribunal, or Tribunal or any law or Tribunal being in force.
  3. Functions performed by the specified persons: functions performed by the following specified persons shall be treated as a supply of goods or a supply of services:
    - a. Functions performed by the members of Parliament and others: The functions performed by the members of Parliament and others.
    - b. Functions performed by the members of state legislature.
  4. Services of funeral, burial, etc.: Services of funeral, burial, crematorium or mortuary including transportation of the dead.
  5. Sale of land and building: Sale of land and building subject to clause (b) of paragraph 5 of schedule II, Sale of Building.

Q.3

What are the provisions relating to input tax credit?

Introduction: Input tax credit is one of the key features of goods and services Tax. ITA is an

effective mechanism which avoids cascading of taxes.

Cascading of taxes simply means tax on tax.

Under the earlier system of taxation, credit of taxes imposed by central government is not

available for payment of taxes imposed by state governments, and vice versa. But, it is possible

in present GST system. Input Tax credit under GST is a credit which is available to supplier to set off

the tax he has paid on purchase of goods from

output tax on sale of such goods.

Input tax [Section 2(122)]:

According to section 2(122) "input tax"

in relation to a registered person means the central

tax, state tax, integrated tax or union territory tax

charged on any supply made to him and includes the

following:

a) the IGST charged on import of goods;

b) the tax payable under the provisions of section 9(13) or

9(14) Tax paid on Reverse charge basis;



c) the tax payable under the provisions of section 513 and Tax paid on Reverse charge basis of the TAST An

d) the tax payable under the provisions of section 913 and Tax paid on Reverse charge basis of the B. Suspect

Does not include: but does not include the tax paid the composition levy;

Here.

- Output tax: Already paid tax on input. But he has paid a tax of ₹20 while purchasing the input of ₹100. Input tax credit: he can claim this ₹20 as Input tax. Net tax payable: He has to pay only the remaining ₹80 (of the total ₹100) There the ₹20 that the manufacturer claimed is the tax credit.

1. ITC allowed to principal [Section 19(1)7]: According to section 19(1) the principal shall be allowed input tax credit on inputs sent to a job worker for job work.

2. ITC allowed to principal even inputs are directly sent,

job under Section 19037.

Principal shall be entitled to deduct from the input tax on inputs even if the inputs are directly sent to a job worker for his place of business.

2) In case inputs sent for job work not returned Section 19037: According to section 19035 where the inputs sent for work job are not received back by the principal after completion of job work within one year of being sent out, it shall be deemed that such inputs had been supplied by Principal to the job worker on the day when the said inputs were sent out.

3) ITC on capital goods allowed to principal Section 19037: According to section 19037 the principal shall, as subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent a job worker for job work.



5. If allowed to principal over capital goods are directly sent to job worker shall be entitled to section 19(5D) the principal tax on capital goods to take credit of input sent a job even if the goods are directly sent a job.
6. In case capital goods sent a job work not according to section 19(6) according to section 19(6D) for a job work the capital goods sent for a job work within a period of three years of being sent out, it shall be deemed that such capital goods had been supplied by the principal job worker on the day when the said capital goods were sent out.
- Non applicability of provisions section 19(7)7. According to section 19(4) nothing contained in section 19(3) or section 19(6) shall apply to moulds and dies, jigs and fixtures, or tools sent out a job worker for job work.

Ques → 4 Who are liable procedure for registration under GST? Explain in detail. Introduction.

The registration aims at creating a special class of persons to collect tax and operate the system. Under GST law, all persons or entities involved in buying or selling goods or providing services or both are registered person to GST. GST is mandatory once a customer or claim collect GST tax credit further, registration under GST is penalised. Further, threshold turnover. Any business in India that supplies goods or services with turnover exceeding specified limit ₹ 40/20/10 lakh has to get registered under GST. In present lesson procedure of registration and all other important provisions



relating to registration details. have been discussed. collection

all persons involved in supply of goods and services or both are required to register for GST

Benefits of registering under GST

Take input credit

No restriction on interstate sales

Procedure for registration (Section 25)

I: Application for registration

Step II:

• Verification of the application and approval

Step III:

• Issue of registration certificate

Every person other than a resident taxable person, a person supplying online information and data base access or services

from a place referred outside India to a non-taxable online recipient. Act, referred to in section 14 of the IGST

2. On-line verification of PAN, mobile number, e-mail address:

- a. Verification of mobile number: The mobile number shall be verified through a one time password sent to the said mobile number.
- b. Verification of e-mail address: The e-mail address shall be verified through a separate one time password sent to the said e-mail address.

2. Generation and communication of temporary reference number: on successful verification of the PAN, mobile number and e-mail address.

Submission of an application in Part B of Form GST REG-01: Being the signature generated the applicant shall electronically submit an application Part B of Form GST REG-01, duly signed, along with documents

Acknowledgement: On receipt of an application an acknowledgement shall be sent electronically to the applicant in Form GST REG-02.



Levy and collection of tax: Levy and collection of tax and collection of tax on taxable event and following two parts: Levy and collection of tax can be divided into levy and tax mens imposition of taxes as well as levy and tax: levy and tax mens not include collection. Imposition of tax: Assessment of tax: Payment of tax. Normal collection of tax: collection mens simultaneously. Levy and collection both occurs simultaneously. Levy and collection under GST (Section 9): Normal or Forward charge (Section 9(1)) According to section 9(1) there shall be levied a tax called the central goods or services tax (CGST) on all intra-state supplies of goods or services.

Normal supply of petroleum and charge products	Levy and collection	Reverse charge	US-registered Person	Electronically Operated
Section 9(1)	Section 9(2)	Section 9(3)	Section 9(4)	Section 9(5)

intra-state supply: There must be an intra-state supply of goods or services on both within the meaning of CGST Act. The supply must be capable of being valued under the provisions of CGST Act.

5. Tax on reverse charge basis or reverse charge: Normally supplier of goods or services or both is liable to pay tax under GST.

- a. Supplier is non-registered person: The supply of Taxable goods or services or both by a supplier.
- b. Recipient is registered person: Supply of taxable goods or services or both to a registered person.

Payment of Tax - Tax on which shall be paid on reverse charge basis by the recipients of such goods or services or both.

Applicability of provision of act All the provisions of CGST Act shall apply to such recipients as if he is the person

supply by unregistered suppliers Section 9(4)(1) As per section 9(4)(1) of the CGST Act, the central tax in respect of supplies or both of specified categories of goods or services or both by a supplier who is not registered or specified class of suppliers. who is not registered or by such person on reverse charge basis shall be paid by recipient and all the provisions of CGST Act



GST Rates: The Tax under GST system will be collected at the prescribed rates not exceeding twenty per cent.

Items temporarily been kept out and GST. CGST is levied with on all interstate supply with immediate effect but CGST on supply on the following items has not been levied immediately supply of alcoholic liquor for human consumption: According to section 9(C) CGST shall be levied on all interstate supplies except on the supply of alcoholic liquor for human consumption.

Collection of GST: The CGST shall be collected by the central government in the manner as prescribed and the manner is prescribed in GST-PAYMENTS OF TAX RULE. Payable by the Taxable Person: Taxable person means a who is registered or liable to be registered and the

Supply of petroleum products (Section 9(CD)): section 9 (C) give petroleum products. viz

**Result of Certificate Course  
Goods & Services Tax(GST)**

**Session 2022-23**

**M.M 40**

SrNo.	Student Name	College Roll No.	Marks
1	KIRAN	221191168001	35
2	MAMTA	221191168002	33
3	MANISHA	221191168003	31
4	ANU	221191168004	31
5	SUNITA	221191168005	30
6	SWATI	221191168006	31
7	TAMANNA	221191168007	36
8	NISHU	221191168008	32
9	CHAHAT GARG	221191168009	32
10	ANJU	221191168010	34
11	MANJU DEVI	221191168011	34
12	SANJU	221191168012	34
13	NEELAM	221191168013	38
14	Pooja	221191168015	32
15	ANJU	221191168019	32
16	NISHU	221191168021	33
17	CHAND KAUR	221191168022	33
18	PARGTI	221191168023	34
19	AARTI	221191168024	34
20	PRERNA	221191168026	34
21	GURPREET	221191168028	34
22	RENU	221191168029	31
23	MAHAK GARG	221191168030	31
24	MANISHA RANI	221191168032	31
25	MANISHA	221191168033	31
26	CHESHTA DHILLON	221191168035	33
27	ANJU DEVI	221191168036	33
28	KAVITA RANI	221191168038	31
29	KIRAN	221191168039	31
30	FRIYA NAGPAL	221191168040	31
31	Neetu	221191168041	33
32	MAHAK	221191168042	31
	Present	32	
	Absent	0	
	Total	32	



## **Report on GST Certificate courses**

### **Session - 2022-23**

Certificate courses are a great value addition to the affiliating University curriculum. They widen the area of curriculum and strengthen the content in the curriculum. The institution duly recognises the key role of certificate courses in enhancing the skills of the PG students; therefore the college offer a certificate course on Goods and services tax. Students got enrolled into the course as per schedule and time table. During the course one formative assessment test was conducted to monitor the student's progress and provide feedback for improvement. A summative assessment test is conducted for a total of 40 marks with 25 marks as the qualifying marks. In the assessment test all students scored qualifying marks. All the qualifying students are given certificate of achievement.

# S.D. MAHILA MAHAVIDYALYA

NARWANA (JIND)

(AFFILIATED TO CH. RANBIR SINGH UNIVERSITY, JIND)



## Certificate of Participation

This is to certify that Miss/Mrs **TAMANNA** of **Class M.Com. FINAL** Participated in **Goods and services tax (Session 2022-23)** Course for a duration of 30 hours organized in College Campus by Commerce and Economics dept., Computer dept. and Placement Cell.

Handwritten signature of the Convener in blue ink on a light-colored background.

Convener

Handwritten signature of the Co-Convener in blue ink on a light-colored background.

Co-Convener

Handwritten signature of the Principal in blue ink on a light-colored background.

Principal



# S.D. MAHILA MAHAVIDYALYA

NARWANA (JIND)

(AFFILIATED TO CH. RANBIR SINGH UNIVERSITY, JIND)



## Certificate of Participation

This is to certify that Miss/Mrs **MAMTA** of **Class M.Com. FINAL** Participated in **Goods and services tax (Session 2022-23)** Course for a duration of 30 hours organized in College Campus by Commerce and Economics dept., Computer dept. and Placement Cell.

Handwritten signature of the Convener in blue ink on a light blue background.

Convener

Handwritten signature of the Co-Convener in blue ink on a light blue background.

Co-Convener

Handwritten signature of the Principal in blue ink on a light blue background.

Principal