

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

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

Respected Madam,

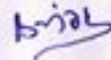
We want to start a certified offline course Goods & Services Tax (GST) (30 Hours) in our campus. A Certificate is an education goal for many students who want to improve their visibility among aggressive job applications. Certificates may help to provide students with increased skills and experience. 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.

  
Principal  
S.D. Mahila Mahavidyalaya  
NARWANA



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

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

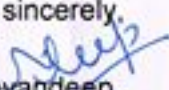
Dear Ms. Ritu,

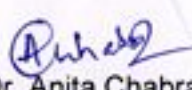
I am pleased to inform you that after careful consideration and review by the Board of Studies, has approved "Goods and Services Tax" which spans over 30+ hours of instruction.

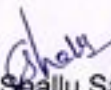
This course has been evaluated thoroughly to ensure its alignment with our institution's academic standards and objectives. We believe that it will significantly contribute to the academic enrichment of our students and align with our commitment to providing high-quality education.


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

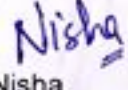
Yours sincerely,


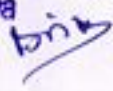
  
Dr. Nayandeep  
Assoc. Prof. in Eco.  
Convener

  
Dr. Anita Chabra  
Asst. Prof. in Hindi  
Member

  
Dr. Shallu 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**

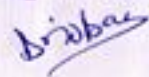
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Dated:- 31-March-2023

**Notice**

ऍम 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



**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**



**GST**

**DR. NAYAN DEEP  
CONVENOR**

**MS. RITU RANI  
CO-CONVENOR**

**DR. ANJANA LOHAN  
PRINCIPAL**





Narwana, Haryana, India

Old Ct Rd, Arya Up Nagar, Narwana, Narwana Rural, Haryana 128116, India

Lat 29.694268\*

Long 76.112606\*

19/05/23 02:05 PM GMT +05:30

Google

GPS Map Camera

# S.D. MAHILA

Class: M.Com (F)

Roll No. Name

Month: April Year: 2022

Roll No.	Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Kiran	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
2	Harita	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
3	Manisha	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4	Anu	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
5	Sunita	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
6	Swati	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
7	Tamanna	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
8	Nishu	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
9	Chahat	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
10	Anju	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
11	Manjira	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
12	Sangita	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13	Naksh	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
14	Pooja	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
15	Anju	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
16	Nishu	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
17	Chand Kaur	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
18	Pragati	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19	Anshi	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
20	Prerna	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
21	Gurpreet	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
22	Renu	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
23	Mahita Garg	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
24	Manisha Rawi	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
25	Manisha	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
26	Chetna	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
27	Anju Devi	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
28	Kavita Rawi	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
29	Kiran	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
30	Pooja	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
31	Neeha	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
32	Mahab	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

# MAHAVIDYALYA NARWANA

Lecturer Delivered: 17

Previous Lecturer Delivered: Total

Roll No.	Name	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	Kiran	P	P	P	P	P	P	P	P	P	P	P	P	P	P
2	Harita	P	P	P	P	P	P	P	P	P	P	P	P	P	P
3	Manisha	P	P	P	P	P	P	P	P	P	P	P	P	P	P
4	Anu	P	P	P	P	P	P	P	P	P	P	P	P	P	P
5	Sunita	P	P	P	P	P	P	P	P	P	P	P	P	P	P
6	Swati	P	P	P	P	P	P	P	P	P	P	P	P	P	P
7	Tamanna	P	P	P	P	P	P	P	P	P	P	P	P	P	P
8	Nishu	P	P	P	P	P	P	P	P	P	P	P	P	P	P
9	Chahat	P	P	P	P	P	P	P	P	P	P	P	P	P	P
10	Anju	P	P	P	P	P	P	P	P	P	P	P	P	P	P
11	Manjira	P	P	P	P	P	P	P	P	P	P	P	P	P	P
12	Sangita	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13	Naksh	P	P	P	P	P	P	P	P	P	P	P	P	P	P
14	Pooja	P	P	P	P	P	P	P	P	P	P	P	P	P	P
15	Anju	P	P	P	P	P	P	P	P	P	P	P	P	P	P
16	Nishu	P	P	P	P	P	P	P	P	P	P	P	P	P	P
17	Chand Kaur	P	P	P	P	P	P	P	P	P	P	P	P	P	P
18	Pragati	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19	Anshi	P	P	P	P	P	P	P	P	P	P	P	P	P	P
20	Prerna	P	P	P	P	P	P	P	P	P	P	P	P	P	P
21	Gurpreet	P	P	P	P	P	P	P	P	P	P	P	P	P	P
22	Renu	P	P	P	P	P	P	P	P	P	P	P	P	P	P
23	Mahita Garg	P	P	P	P	P	P	P	P	P	P	P	P	P	P
24	Manisha Rawi	P	P	P	P	P	P	P	P	P	P	P	P	P	P
25	Manisha	P	P	P	P	P	P	P	P	P	P	P	P	P	P
26	Chetna	P	P	P	P	P	P	P	P	P	P	P	P	P	P
27	Anju Devi	P	P	P	P	P	P	P	P	P	P	P	P	P	P
28	Kavita Rawi	P	P	P	P	P	P	P	P	P	P	P	P	P	P
29	Kiran	P	P	P	P	P	P	P	P	P	P	P	P	P	P
30	Pooja	P	P	P	P	P	P	P	P	P	P	P	P	P	P
31	Neeha	P	P	P	P	P	P	P	P	P	P	P	P	P	P
32	Mahab	P	P	P	P	P	P	P	P	P	P	P	P	P	P



# S.D. MAHILA

Class: H. Sem. Month: May

Roll No.	Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
221191168001	Kiran	A	P	P	P	P	P				P	P	A	P	P			
	Mansi	P	P	P	P	P	P	A			P	P	P	P	P			
	Mansi	P	P	P	P	P	P	P			P	P	P	P	P			
	Anu	A	A	A	P	P	P	P			P	P	P	P	P			
	Devita	P	P	A	P	P	P	P			P	P	P	P	P			
	Shwari	P	P	P	P	P	P	P			P	P	P	P	P			
	Tanvina	P	P	P	P	P	P	P			P	P	P	P	P			
	Nistha	P	P	P	P	P	P	P			P	P	P	P	P			
	Chahad	P	P	P	P	P	P	P			P	P	P	P	P			
	Anju	P	P	P	P	P	P	P			P	P	P	P	P			
	Mansi	P	P	P	P	P	P	P			P	P	P	P	P			
	Sanyu	P	P	P	P	P	P	P			P	P	P	P	P			
	Neejam	P	P	P	P	P	P	P			P	P	P	P	P			
	Payal	P	P	P	P	P	P	P			P	P	P	P	P			
	Anju	P	P	P	P	P	P	P			P	P	P	P	P			
	Nistha	P	P	P	P	P	P	P			P	P	P	P	P			
	Chand Kaur	P	P	P	P	P	P	P			P	P	P	P	P			
	Kanjali	P	P	P	P	P	P	P			P	P	P	P	P			
	Radhi	P	P	P	P	P	P	P			P	P	P	P	P			
	Bhena	A	P	P	P	P	P	P			P	P	P	P	P			
	Gaurpreet	P	P	P	P	P	P	P			P	P	P	P	P			
	Renu	P	P	P	P	P	P	P			P	P	P	P	P			
	Mahab	A	P	P	P	P	P	P			P	P	P	P	P			
	Mansha Ravi	P	P	P	P	P	P	P			P	P	P	P	P			
	Mansiha	P	P	P	P	P	P	P			P	P	P	P	P			
	Chetna	P	P	P	P	P	P	P			P	P	P	P	P			
	Anju Devi	P	P	P	P	P	P	P			P	P	P	P	P			
	Kavita Ravi	P	P	P	P	P	P	P			P	P	P	P	P			
	Kiran	F	F	F	P	P	P	P			P	P	P	P	P			
	Payal	F	F	F	P	P	P	P			P	P	P	P	P			
	Neha	F	F	F	P	P	P	P			P	P	P	P	P			
	Mahab	P	P	P	P	P	P	P			P	P	P	P	P			

Principal

S.D. Mahila Mahavidyalya  
NARWANA

# MAHAVIDYALYA NARWANA

Lect. not Delivered. 13

Previous Lecturer Delivered. 17

Total 30

Lect. No.	Delivered	21	22	23	24	25	26	27	28	29	30	31	Lect. Delivered	Lect. Not Delivered	Remarks	
18	P	P											10	15	25	Kiran
	P	P											10	14	24	Mansi
	P	P											11	13	24	Mansiha
	P	P											9	13	22	Anu
	P	P											10	12	22	Shwari
	P	P											11	13	24	Tanvina
	P	P											10	15	25	Nistha
	P	P											10	13	23	Chahad
	P	P											11	14	25	Anju
	P	P											11	14	25	Mansi
	P	P											10	14	24	Sanyu
	P	P											12	15	25	Neejam
	P	P											10	13	23	Payal
	P	P											10	13	23	Anju
	P	P											10	14	24	Mansiha
	P	P											11	14	25	Chetna
	P	P											11	14	25	Anju Devi
	P	P											10	14	24	Kavita Ravi
	P	P											10	13	23	Kiran
	P	P											12	13	23	Payal
	P	P											12	13	23	Neha
	P	P											10	13	23	Mahab
	P	P											11	14	25	Mansiha
	P	P											10	14	24	Chetna
	P	P											10	13	23	Anju Devi
	P	P											10	13	23	Kavita Ravi
	P	P											10	13	23	Kiran
	P	P											10	13	23	Payal
	P	P											10	13	23	Neha
	P	P											10	13	23	Mahab

**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 ?**

  
Principal  
S.D. Mahila Mahavidyalya  
NARWANA  


# S.D. MAHILA MAHAVIDYALYA, NARWANA

Roll No. 2 Class M.Com (B) Sec. Subject GST

Date ..... Signature Maxata

## ① Taxable Supply -

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

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

Supply of goods or services or both  
Goods - goods 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 use of money or its conversion by cash or by any other mode, form, currency or denomination.

(A) First Exclusion: Activities specified in Schedule III [Section 7 (2)]-

1 Services by an employee to the employer-

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

2 Services by any court or Tribunal-

Services by any court or 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-

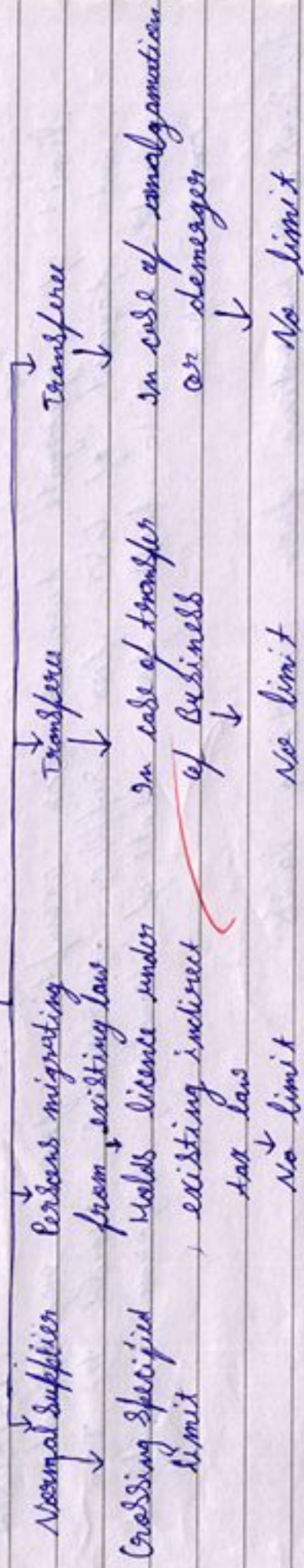
performed by the members of parliament, members of state legislature and members of other local authorities. The functions

(b) Duties performed by persons holding constitutional post-

performed by any person who holds any post in pursuance of The duties

## Persons liable for registration under GST -

### Persons liable for registration



1) 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 Threshold limit for registration on basis of nature of supply can be divided into following categories -:

(1) In case of supplier of goods - Threshold limits of aggregate turnover for exemption from registration and payment of GST for the supplier of goods would be ₹ 20 lakhs and ₹ 20 lakhs in

④ Transfer in case of amalgamation or demerger - In case of amalgamation or demerger transfer pursuant to sanction of a scheme or an arrangement for amalgamation demerger of two or more companies to an order of court is person liable to be registered from the date the ROC issues a certificate of Incorporation.

### Procedure of Registration

#### Step 1 - Application for registration

##### (1) Form and manner of application

Every person liable to pay registered except non-resident taxable person or a person supplying online information on data base access or retrieval services. declare before applying for registration - PAN, mobile number, e-mail address and State or 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 number :-

# 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 -

(a) First two digit - two characters for State code -

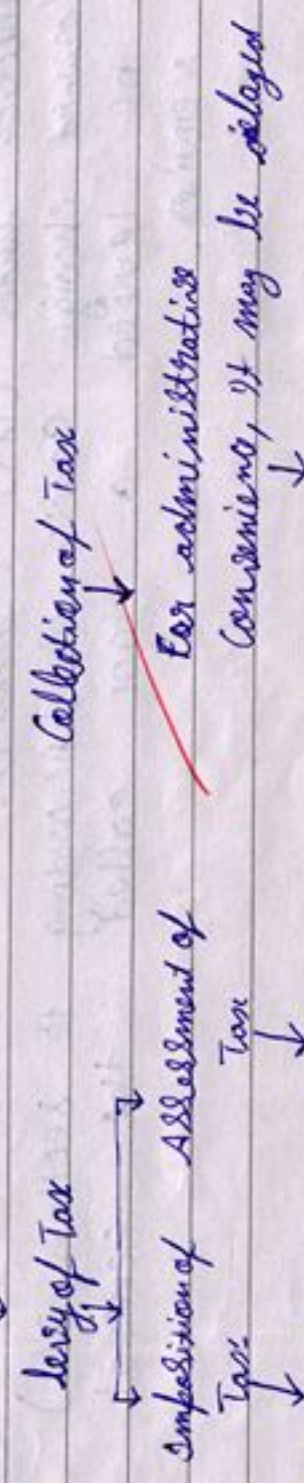
(b) Next 10 Digit - for the PAN or the Tax Deduction and Collection Account Number

(c) Next two digit - for the Entity Code.

(2) Effective date of registration -

Situation	Effective date of Reg.
Timely - Application for within thirty days	Date on which license is able to Reg.
Not timely. After thirty days	date of grant of Reg.

AS 3 Levy and Collection of Tax



## levy and collection

Normalisation

Supply of petroleum products

Reserve Us. registered

Electronic

Postward charge

charge person

Commerce

Section 9(1)

Section 9(a)

Section 9(3)

Section 9(4)

operator Sec(5)

i) Intra-state supply: There must be an interstate supply of goods or services or both within the meaning of GST Act.

ii) value for levy: The supply must be capable of being valued as per provisions of GST Act.

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

iv) Items temporarily been ~~kept out~~ and GST is levied with an all interstate supply with immediate effect, but GST on supply on the following items has not been levied immediately.

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



Ques: → 3

Ans: Introduction: Input tax credit is one of the key features of goods and services Tax. ITC 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(62)):

According to section 2(62) "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 ITC charged on import of goods.
- tax payable under the provisions of sections 9 (3) and 9(4) Tax paid on Reverse charge basis.

job worker [Section (19(2))]: According to section 19(2) the principal shall be entitled to take credit of input tax on input even if the input was directly sent to a job worker for job work without being first brought to his place of business.

8.) In case inputs sent for job work not returned [Section 19(3)]: According to section 19(3) where 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 worker on the day when the said inputs were sent out.

# S.D. MAHILA MAHAVIDYALYA, NARWANNA

Roll No. 7 ..... Class M.Com (H) ..... Sec. .... Subject GST

Date ..... Signature Tamanna

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

Ans → Normal or Taxable supplies [Section 7(1)]. A 'taxable supply' means a supply of goods or services or both which is chargeable to goods and services tax under the GST act. According to section 7(1) under GST Act, the expression 'supply' includes following type of supplies:

1) First Inclusion in supply: All forms 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.

2) 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

(b) second Inclusion in supply - Import or services [Section 7(1)(b)] Supply also includes specifically the import of services for a consideration whether 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 + treated neither as a supply of goods nor a supply of services.

Non-taxable supplies

Section 7(2)

Activities treated

Activities excluded from supply

neither as a supply of goods nor a supply of services

activities specified in schedule III [Section 7(2)(b)]

Activities under - taken by the government [Section 7(2)(b)]

first exclusion

Ques → 3 What are the provision relating to input tax credit?

Ans 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(62)]:

According to section 2(62) "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 GST charged on import of goods;
- b) the tax payable under the provisions of section 9(3) and 9(4) Tax paid on reverse charge basis.

job worker [Section 19(2)]:

Principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.

3) In case inputs sent for job work not returned (Section 19(3)): According to section 19(3) 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.

4) ITG on capital goods allowed to principal (Section 19(4)): According to section 19(4) 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.

# S.D. MAHILA MAHAVIDYALYA, NARWANNA

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

Date ..... Signature .....

Ques → Who are liable for registration under GST? Explain in detail procedure of registration?

Ans → Introduction.

The registration aims at creating a special class of persons to collect tax and operate the system properly. Under GST law, all persons or entities involved in buying or selling goods or providing services or both are required to register for GST. Unregistered person is not allowed to collect GST from a customer or claim input tax credit of GST paid or could be penalised. Further, registration under GST is mandatory once an entity crosses the minimum threshold of an entity's business in India. Any business with turnover exceeding specified limit of ₹ 40/20/10 lakh has to get registered under GST. In present lesson procedure of

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

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.
3. Generation and communication of temporary reference number: on successful verification of the PAN, mobile number and e-mail address.
4. Submission of an application in Part B of Form REG-01: Using the reference number generated the applicant shall electronically submit an application in Part B of Form REG-01, duly signed, along with documents.
5. Acknowledgement: On receipt of an application on acknowledgement shall be issued electronically to the applicant in Form REG-02.



b. within seven working days. If the proper officer fails to take any action.

4p III. Issue of registration certificate: Provisions related with the issue of registration certificate are given as below:

1. Grant of registration certificate and GSTIN:

- a. First two digit
- b. Next 10 digit
- c. Next two digit
- d. Next one digit

2. Effective date of registration. U if the application is made with in time
3. Digitally signed by the proper officer:
4. Time limit to issue of certificate.

Ques > Levy and collection of Tax under GST?

Ans > Introduction: Taxable event is an event on happening of which tax liability arise. Taxable event play an important role in any tax law as levy and collection of tax is based on the happening of taxable event. Levy of tax means imposition of taxes as well as assessment of taxes but does not include collection. Section 9 is the charging section in respect of supply of goods and services under GST and it is related with levy and collection under GST.

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

iv) Items temporarily been kept out and GST. GST is levied with on all interstate supply with immediate effect but GST on supply on the following items has not been levied immediately!

v) Supply of alcoholic liquor for human consumption: According to Section 9 (C) GST shall be levied on all interstate supplies except on the supply of alcoholic liquor for human consumption.

vi) Collection of GST: The GST shall be collected by the Central Government in the manner as prescribed and the manner is prescribed in GST-PAYMENT OF TAX RULE, 2017.

vii) Payable by the Taxable person: Taxable person means a person who is registered or liable to be registered under the Act.

viii) Supply of petroleum products (Section 9 (2)): According to the section 9 (2) five petroleum products viz.,


# Result of Certificate Course

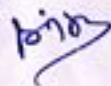
## Goods & Services Tax(GST)

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	

  
Principal  
S.D. Mahila Mahavidyalaya  
NARWANA



# 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.

*[Signature]*

Convener

*[Signature]*

Co-Convener

*[Signature]*

Principal

# 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.

*[Signature]*

Convener

*[Signature]*

Co-Convener

*[Signature]*

Principal

# S.D. MAHILA MAHAVIDYALYA



NARWANA (JIND)

(AFFILIATED TO CH. RANBIR SINGH UNIVERSITY, JIND)



## Certificate of Participation

This is to certify that Miss/Mrs **PRERNA** 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.

*Sheela*

Convener

*Rishi Rani*

Co-Convener

*Shweta*

Principal

:

# S.D. MAHILA MAHAVIDYALYA



NARWANA (JIND)

(AFFILIATED TO CH. RANBIR SINGH UNIVERSITY, JIND)



## Certificate of Participation

This is to certify that Miss/Mrs **SUNITA** 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.

*Sunita*

Convener

*Rishi Rani*

Co-Convener

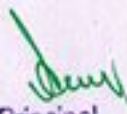
*[Signature]*

Principal

## 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.

  
Principal  
S.D. Mahila Mahavidyalaya  
NARWANA

