

M.Com - I
Semester No. II
Tax Planning and Management 2
CORE COURSE- 0901205

Course Content:

Module No.	Topics / Chapters Name
I	<ul style="list-style-type: none">• Customs• Basic concept• Types of custom Duties• Warehousing• Search , seizure in custom act
II	<ul style="list-style-type: none">• Background of GST• Global level GST implementation• History of GST in India• Structure of GST• CGST act 2017• SGST/UTGST act 2017• IGST act 2017
III	<ul style="list-style-type: none">• Taxable Event• Basic concept of supply• Time and place of supply• Person liable to pay tax• Definition of Person• Exemption of small taxable Person• Composition Scheme• Registration• GST Council• Computation of GST liability.
IV	<ul style="list-style-type: none">• Definition under CGST act 2017• Input Tax Credit• Return under GST• Refund under GST• GST Officers• Appellate Authorities• Reverse Charge

