

SIDO KANHU MURMU UNIVERSITY, DUMKA

(A State University recognized under Section 2(f) & 12(B) of the UGC Act, 1956)



**FOUR-YEAR UNDER GRADUATE PROGRAMME (FYUGP)
SYLLABUS
OF
MULTIDISCIPLINARY (MDC) COURSE
ON
GOODS AND SERVICE TAX (GST) FOR SEMESTER-I**

**In accordance with the
Implementation of FYUGP in State Universities of
Jharkhand Regulations, 2024**

***Implemented from
Academic Session 2025-2029 Onwards***

Minutes of the Board of Studies Meeting

A meeting of the **Board of Studies** for the review, modification, and finalization of the Goods and Service Tax (GST) (Multidisciplinary Course) syllabus for the **Four-Year Undergraduate Programme (FYUGP)**, in accordance with the *Implementation of FYUGP in State Universities of Jharkhand Regulations, 2024*, was convened on **13.10.2025**. After a detailed review and minor modifications, the committee **unanimously accepted and recommended** the syllabi for approval.

The following members of the Board of Studies were present:

S. NO.	MEMBERS	SIGNATURE
1.	Dipak Kumar Das (Chairperson) HOD, University Department of Commerce, SKMU, Dumka	<i>[Signature]</i> 13/10/25
2.	Dr. Ravindra Kumar (External Member) Associate Professor, Yogoda Satsang College, Ranchi University, Ranchi	Join Online
3.	Dr. T.P Singh (Member) Associate Professor, Dean, Faculty of Commerce	<i>[Signature]</i> 13/10/25
4.	Dr. Binod Murmu (Member) Assistant Professor, University Department of Commerce, SKMU, Dumka	<i>[Signature]</i> 13/10/25
5.	Amit Nag (Member) Assistant Professor, Department of Commerce, A.S. College, Deoghar, SKMU, Dumka	<i>[Signature]</i> 13/10/25
6.	Dr. Gyan Chand (Member) NBAP, University Department of Commerce, SKMU, Dumka	<i>[Signature]</i> 13/10/25
7.	Tipu Kumar (Member) NBAP, University Department of Commerce, SKMU, Dumka	<i>[Signature]</i> 13/10/25
8.	Amrit Horo (Member) NBAP, University Department of Commerce, SKMU, Dumka	<i>[Signature]</i> 13/10/25
9.	Ranjeet Kumar Prasad (Member) NBAP, Department of Commerce, Madhupur College, Madhupur, SKMU, Dumka	<i>[Signature]</i> 13/10/25
10.	Ajit Mandal (Member) NBAP, Department of Commerce, A.S. College, Deoghar, SKMU, Dumka	<i>[Signature]</i> 13/10/25

[Signature]
13/10/25
Dipak Kumar Das
(Chairperson)

H.O.D.
University Department of Commerce
S.K.M.U., Dumka

INSTRUCTIONS FOR QUESTION SETTER

1. End Semester Examination (75 Marks)

The **End Semester Examination (ESE)** will be of **75 marks** and will also have **two groups**.

Group A is compulsory and will have:

- **Question 1:** Five very short answer questions (1 mark each, total 5 marks)
- **Questions 2 and 3:** Two short answer questions (5 marks each, total 10 marks)

Group B will have **six descriptive questions**, each carrying **15 marks**. Students need to answer **any four** (total 60 marks).

Note: Some questions may be divided into smaller parts if needed.

QUESTION PATTERN:

Question format for 75 Marks:

F.M. = 75	Subject/ Code Time=3Hrs.	Exam Year
General Instructions: <ul style="list-style-type: none">i. Group A carries very short answer type compulsory questions.ii. Answer 4 out of 6 subjective/ descriptive questions given in Group B.iii. Answer in your own words as far as practicable.iv. Answer all sub parts of a question at one place.v. Numbers in right indicate full marks of the question.		
<u>Group A</u>		
1.		[5x1=5]
i.	
ii.	
iii.	
iv.	
v.	
2.	[5]
3.	[5]
<u>Group B</u>		
4.	[15]
5.	[15]
6.	[15]
7.	[15]
8.	[15]
9.	[15]
Note: There may be subdivisions in each question asked in Theory Examination.		

SEMESTER – I**COURSE:** MULTIDISCIPLINARY (MDC-I)**TOTAL CREDITS:** THEORY-03**PAPER NAME:** GOODS AND SERVICE TAX (GST)**TEACHING HOURS:** THEORY-45

EVALUATION (Only the End Semester University Examination will be conducted)	
Full Marks	75 Marks
Duration of Exam	3 Hours
Pass Marks	30 Marks

COURSE OBJECTIVES:

The course aims to impart knowledge of the principles and provisions of GST and Customs Law, the important legislation dealing with the indirect tax system in India, and to enable the students to apply the same practically.

COURSE OUTCOMES:

After completion of the course, learners will be able to:

- Analyze the rationale of Goods and Services Tax (GST), and constitutional amendment carried out to install GST in India and comprehend the composition and working of the GST council
- Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to the place of supply, and time of supply, and compute the supply value.
- Evaluate the utilization of input tax credit and the provisions of the reverse charge mechanism.
- Analyze various returns under GST and payment of taxes.

COURSE CONTENTS:**Unit I – Introduction to GST:**

- Evolution, concept, and rationale of GST.
- Important definitions under GST.
- Structure: SGST, CGST, UTGST, IGST.
- GST Council, GST Network, and state compensation mechanism.
- Registration process and exemptions.

Unit II – Levy, Supply & Tax Credit:

- Levy and collection of GST.
- Scope and nature of supply: Inter-State, Intra-State.
- Classification of goods & services; composite and mixed supplies.
- Place, time, and value of supply.
- Composition levy scheme.
- Input Tax Credit (ITC): eligibility, ineligibility, apportionment, blocked credits, capital goods, special circumstances.
- Reverse Charge Mechanism.

Unit III – Tax Procedures & Compliance:

- Tax invoice, credit & debit notes, e-Way bills.
- Filing of returns and payment of taxes.
- Taxability in e-commerce.

SUGGESTED READINGS:

- GST Law & Practice - V.S. Datey, Taxmann Publications.
- Goods and Services Tax - Law, Practice and Procedures - Bimal Jain & Isha Bansal, Bloomsbury India.
- GST Made Easy - Dr. Girish Ahuja & Dr. Ravi Gupta, Wolters Kluwer.
- GST in India - R.K. Jain, Centax Publications.
- Goods and Services Tax: Concepts and Applications - Vandana Bansal, Springer.

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