

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS), COIMBATORE - 641 020**

Name of the Programme: B.Com (Commerce)

Month &Year of Revision:March 2018

S.No.	Course Title	Course Code	% of Revision
1	Indirect Taxation	16UCM6C19	99

Note:

No.of Courses offered by the Department (A) 27

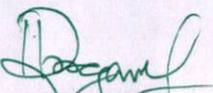
No.of Courses revised in BoS (20% Revision) (B) 1

Formula for Syllabus revision:
(B/A)*100 3.7%

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision/Modification
Indirect Taxation	16UCM6C19	I	Indirect Tax – Meaning, characteristics - Scope – Merits and Demerits of Direct and Indirect Taxes – Difference between Direct and Indirect Tax – Contribution to Government Revenues – Taxation under the Constitution.	Tax system - canons of taxation - Indian tax system – Indirect Tax review and New GST Policy introductory remarks	20
		II	VAT: Terms and Definitions – VAT system in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted sales and Zero rated Sales – Penalties – Filing of Returns – Service Tax - Main features.	Meaning of GST – Salient features of GST – Constitutional amendments - subsuming of taxes – benefits of implementing GST (Dual Model) – Structure of GST: Central GST – State GST – Integrated GST – Union Territory GST.	20
		III	Central Sales Tax Act 1956 – Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales – Subsequent Sales – Registration – Compulsory Registration – Voluntary registration and Security from Dealer – Registration Procedure.	Supply of goods and Services: Meaning of supply – Place of supply – principal of supply – composite supply – mixed supply – outward supply – exempt supply. Registration under GST: Procedure for registration – compulsory registration – deemed registration – Exemption from GST registration	20

		IV	Excise Duty – Types – Levy and Collection of Excise Duty - Valuation of Excisable Goods – Powers and duties of officers.	Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedure relating to levy (IGST). Returns filing procedures under GST: Payment procedure under GST - Input tax credit - Outcome of GST	20
		V	Customs Duty – Types - Officer Of Customs - Powers to Prohibit Import and Export of Goods - Exemptions from Customs Duty – Advalorem And Specific Duty – Objectives of Imposing Export and Import Duties.	Customs duty – basic concepts – types – valuation – customs procedure, import and export procedure – powers of officers – levy and exemption – penalties and offences – Export promotion scheme, EOU – SEZ – Duty drawback.	19
<i>Total Percentage of course content Modified/Revised</i>					99%

A. Balaqy
Chairman
Board of Studies


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