

GANPAT UNIVERSITY										
FACULTY OF MANAGEMENT STUDIES										
Programme		Master of Business Administration				Branch/Spec.		Supply Chain Management		
Semester		IV				Version		1.0.0.0		
Effective from Academic Year				2021-22		Effective for the batch Admitted in				June 2020
Subject code		IVA04ITD		Subject Name		INDIRECT TAX AND DOCUMENTATION				
Teaching scheme						Examination scheme (Marks)				
(Per week)		Lecture(DT)		Practical (Lab.)		Total				
	L	TU	P	TW			CE	SEE	Total	
Credit	4	0	0	0	4	Theory	60	40	100	
Hours	4	0	0	0	4	Practical	-	-	-	
Pre-requisites:										
Objective: The module has been designed to make the students aware about the documentation part involved logistics.										
Learning Outcome:										
On successful completion of the course the students would be able to:										
<ul style="list-style-type: none">IVA04ITD.CO1: Understand various operational and transport-related documents used in taxation and logistics, such as invoices, waybills, and vehicle reports..IVA04ITD.CO2: Apply documentation practices for different types of goods movements and special circumstances, ensuring compliance with indirect tax laws.IVA04ITD.CO3: Analyze the evolution and reforms of India’s indirect tax system, focusing on the transition from pre-reform taxes to the GST framework.IVA04ITD.CO4: Evaluate the structure and application of GST laws, including sectoral implications and compliance under IGST, CGST, SGST, and composition schemes.										
Theory syllabus										
Unit	Content								Hrs	
1	Operations related documents; Invoice, Purchase Order, Waybill, Delivery loading/un-loading Tally, delivery vehicle trip sheet, Vehicle Arrival Report								15	
2	Type of document: Bill of lading, receiving report location report, over short & damaged freight (OS & D), Non-negotiable warehouse receipt, Pick ticket, Electronic (RF) Pick Document/ Ticket. Special Documents: Defence goods related documents, Exhibition goods related documents, Accident Breakdown								15	
3	Introduction of Indirect tax in India, Indirect tax during pre reforms, Indirect taxes in post reform (Reforms as per GST)								15	
4	Introduction to GST Structure: IGST, CGST, SGST Compensation to UT/State Law, Cess Rules, SEZ export rules, Composition Levy, Input tax credit composition scheme, GST on Sectors: E- commerce, MSME, Exports, IT, ITES.								15	
Practical content										
Tutorial: Activity, Discussion, Videos, Case lets, Case studies, Projects										
Practical: Projects, Field Visits, Assignments, Presentations, Simulation Games, Group activities										
Text Books										
1	Indirect Tax Laws by - CA Yogendra Bangar									
2	Goods & service tax by- CA Rajat Mohan									

Mapping of CO with PO and PSO:

Semester 4: Course Name: IVA04ITD INDIRECT TAX DOCUMENTATION							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
IVA04ITD.CO1	3	2	1	2	3	2	0
IVA04ITD.CO2	3	3	2	2	2	2	1
IVA04ITD.CO3	2	1	1	2	3	3	3
IVA04ITD.CO4	2	2	3	3	1	1	2

Semester 4: Course Name: IVA04ITD INDIRECT TAX DOCUMENTATION			
Course outcomes	PSO1	PSO2	PSO3
IVA04ITD.CO1	3	2	1
IVA04ITD.CO2	3	1	1
IVA04ITD.CO3	2	2	2
IVA04ITD.CO4	2	2	1