

GANPAT UNIVERSITY									
FACULTY OF MANAGEMENT STUDIES									
Programme	Bachelor of Business Administration				Branch/Spec.	Marketing Management			
Semester	V				Version	1.0.0.0			
Effective from Academic Year	2026-27				Effective for the Batch admitted in	July 2024			
Course Code	BCOM304		Course Name	Taxation: Indian and International Perspective					
Teaching Scheme					Examination Scheme (Marks)				
(Per week)	Lecture (DT)		Practical (Lab.)		Total		CE	SEE	Total
	L	TU	P	TW					
Credit	04	00	00	00	04	Theory	50	50	100
Hours	04	00	00	00	04	Practical	00	00	00
Pre-requisites:									
Students should have basic knowledge of accounting principles, business transactions, and commerce concepts. A general understanding of Indian taxation and numerical skills will help in better grasp of the subject.									
Course Objective:									
To provide students with a comprehensive understanding of the GST framework in India, its mechanism, compliance requirements, and practical application in business transactions.									
Course Outcomes:									
On successful completion of the course, the students will be able to:									
CO1	Understand the concept, structure, and functioning of GST in India and its role in the Indian taxation system.								
CO2	Apply GST mechanisms and compliance procedures, including registration, ITC, valuation, returns, and payment.								
CO3	Analyse basic principles of international taxation, including residential status, DTAA, transfer pricing, and global tax issues.								
CO4	Interpret import–export taxation and customs duty provisions, including GST on international trade and export promotion schemes.								
Theory Syllabus									
Unit	Content								Hrs.
1	Fundamentals of GST in India Introduction to Taxation in India, Evolution from Indirect Taxes to GST, Concept, objectives and benefits of GST, Structure of GST: CGST, SGST, IGST, UTGST, Meaning and scope of supply (Goods & Services), Types of supplies: Inter-state & Intra-state, Time and Place of Supply (basic concepts), Levy and collection of GST GST Council: role and functions, Overview of GST rates and slabs.								15
2	GST Mechanism and Compliance GST Mechanism: Registration of GST (Mandatory & Voluntary), Composition Scheme, Input Tax Credit (ITC), RCM, FCM, Tax invoice, debit note & credit note GST Returns (Overview): GSTR-1, GSTR-3B, Payment of GST & electronic ledgers, Basics of GST audit and assessment, Practical illustrations and basic GST problems.								15
3	Introduction to International Taxation Meaning and scope of International Taxation, Residential status of individuals & businesses, Taxation of Non-Residents in India (overview) Double Taxation: concept and causes, Double Taxation Avoidance Agreements (DTAA), Withholding tax principles, International taxation issues in global business								15
4	Import–Export Taxation and Customs Duty Concept of Import and Export, Customs Act, 1962 – overview, Types of Customs Duties - Basic Customs Duty, IGST on Imports, Anti-dumping duty & Safeguard duty, Valuation of imported goods. GST on Import & Export of Goods and Services, Zero-rated supply and refund mechanism, Basic examples of import–export taxation.								15
Exam: Theory 80%, Numerical 20%									

Practical Content															
Practical, assignments and tutorials are based on above syllabus.															
Text Books															
1	Textbook of GST & Customs Law – <i>Balachandran V</i> (Sultan Chand & Sons)														
Reference Books															
1.	Datey, V. S. (n.d.). <i>Customs law and practice with foreign trade policy</i> . Taxmann Publications.														
2.	Gupta, V., & Gupta, N. K. (n.d.). <i>Goods and services tax with customs law</i> . Taxmann Publications.														
3.	Harjani, K. (n.d.). <i>Classification of goods and services under GST, customs & other indirect tax laws</i> . Taxmann Publications.														
ICT/MOOCs Reference															
1.	https://onlinecourses.swayam2.ac.in/nou19_cm05/preview?utm														
Mapping of CO with PO and PSO:															
	Course Outcome (CO) No.	PO-CO Mapping								PSO-CO Mapping					
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	CO1	3	1	1	1	2	1	2	1	2	1	1	2	1	1
	CO2	3	2	2	3	2	1	1	2	2	2	2	1	1	2
	CO3	3	1	1	3	2	2	1	2	3	2	3	1	2	1
CO4	3	2	1	3	2	1	2	2	3	2	3	1	1	2	