



**Report**  
**on**  
**Student Development Programme (SDP)**  
**on**  
**“One Nation One Tax: Goods & Services Tax in India”**

**Shyam Lal College: Shahdara, Delhi-110032**  
**(University of Delhi)**



## SLC (University Of Delhi) Shyam Lal College

NAAC A++ & NIRF AIR 68th

### DEPARTMENT OF COMMERCE & IQAC

organise

### STUDENT DEVELOPMENT PROGRAMME

(Add -on Course: April 18th-30th 2024)

(Online 30 Hours)

on

# One Nation One Tax: Goods & Services Tax in India

#### Important Dates

Registration Starts : 1st March 2024  
Registration Ends : 24th March 2024  
Course Commences : 18th April 2024  
Valedictory : 30th April 2024  
Monday- Saturday : 3PM-6PM



Participation Fees : Rs.100  
Name of the Account : Shyam Lal College Conference  
and Seminars Account  
Name of the Bank : Central Bank of India  
Account No. : 3731428412  
IFSC Code : CBIN0283941



All the participants shall be issued e-certificates upon successful completion of the course.

**Prof. Ruchika Ramakrishnan**

Convenor

**Prof. Kusha Tiwari**

IQAC Director

**Prof. Rabi Narayan Kar**

Principal

#### ORGANISING TEAM

Coordinators : Dr. Anant Kumar Upadhyay

Ms. Shraddha Aggrawal

Mr. Amit Kapoor

## Schedule

Day	Date	Session	Speaker	Time
1	18th April	Inaugural Session	Prof. Ravi Narayan Kar	3:00 - 4:30 P.M.
		Overview of Indirect Taxes in India prior to GST	CA Mannu Goyal	4:30 - 6:00 P.M.
2	19th April	Introduction to GST & its Rationale	CA Radhika Singhal	3:00 - 4:30 P.M.
		Registration under GST	CA Sanchit Gupta	4:30 - 6:00 P.M.
3	20th April	Taxable and Exempted Supplies under GST	Pranav Kaushik	3:00 - 4:30 P.M.
		Classification of Goods and Services: Mixed and Composite Supplies	Dr Abhay Pandey	4:30 - 6:00 P.M.
		<b>Holiday (Sunday)</b>		
4	22nd April	Small Supplies and Composition Scheme	Dr Simranjeet Kaur	3:00 - 4:30 P.M.
		State Compensation Mechanism and GST Council	Mr. Saleem Chauhan	4:30 - 6:00 P.M.
5	23rd April	Levy and Collection of GST: Event, Place and Time of Supply (I)	Aashish Jain	3:00 - 4:30 P.M.
		Levy and Collection of GST: Event, Place and Time of Supply (II)	Aashish Jain	4:30 - 6:00 P.M.
6	24th April	Input Tax Credit (I)	Dr Rasleen	3:00 - 4:30 P.M.
		Input Tax Credit (II)	Dr Rasleen	4:30 - 6:00 P.M.
7	25th April	TDS & TCS under GST	Kritika Khurana	3:00 - 4:30 P.M.
		RCM and FCM	CA Pratham Bhatia	4:30 - 6:00 P.M.
8	26th April	Computation of Tax liability	Dr. Amrita Kaur	3:00 - 4:30 P.M.
		Computation of Tax liability on Composite & Mixed Supplies	Dr. Amrita Kaur	4:30 - 6:00 P.M.
9	27th April	Quiz (Surprise)	Online	3:00 - 4:30 P.M.
		Refund Under GST	CA Shubham Jain	4:30 - 6:00 P.M.
		<b>Holiday (Sunday)</b>		
10	29th April	Assessment Under GST	CS Renu Yadav	3:00 - 4:50 P.M.
11	30th April	GST Returns	CA Shubham Jain	3:00 - 4:30 P.M.
		Taxability of E-Commerce & Valedictory Session	Dr. Sonal Babbar	4:30 - 6:00 P.M.
		Final Quiz	Online	



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(Add -on Course: April 18th-30th 2024)  
(Online 30 Hours)

*on*

**One Nation One Tax:  
Goods & Services Tax in India**

**Resource Persons**



**CA Shubham Jain**  
Chartered Accountant



**Pranav Kaushik**  
Intelligence Officer  
DGGI Ghaziabad  
SLC Alumnus



**CA Pratham Bhatia**  
Chartered Accountant



**CS Renu Yadav**  
Assistant Professor  
SPM College



**CA Sanchit Gupta**  
Chartered Accountant



**CA Radhika Singhal**  
Chartered Accountant



**CA Mannu Goyal**  
Chartered Accountant



**Dr. Sonal Babbar**  
Associate Professor  
Maitreyi College



**CA Shubham Jain**  
Chartered Accountant



**Ms. Simranjeet Kaur**  
Assistant Professor  
Gargi College



**Dr. Abhay Pandey**  
Assistant Professor  
Ramanujan college



**Mr. Saleem Chauhan**  
Assistant Professor  
Hansraj College



**Ms. Rasleen Kaur**  
Assistant Professor  
Sri Guru Gobind Singh College of Commerce



**Dr. Amrita Kaur**  
Assistant Professor  
Shaheed Bhagat Singh College



**Ms. Kritika Khurana**  
Assistant Professor  
Maitreyi College



**Mr. Aashish Jain**  
Assistant Professor  
Sri Venkateswara College

**Prof. Ruchika Ramakrishnan**  
Convener

**Prof. Kusha Tiwari**  
IQAC Director

**Prof. Rabi Narayan Kar**  
Principal

**ORGANISING TEAM**

Coordinators : Dr. Anant Kumar Upadhyay

Ms. Shraddha Aggrawal

Mr. Amit Kapoor

**Date: 18<sup>th</sup> April 2024 - 22<sup>nd</sup> April 2024**

**Topic: One Nation One Tax: Goods & Services Tax in India**

The Department of Commerce, Shyam Lal College (M) organized a Student Development Programme on “One Nation One Tax: Goods & Services Tax in India” for the students of various colleges/ universities in online mode to inculcate the knowledge of GST. This add-on course commenced on 18th April 2024. First Day of the program started with inaugural session and afterwards daily sessions were conducted on different topics. During the inaugural session, the program kicked off with a bang! Prof. Rabi Narayan Kar, Principal of SLC, briefed the audience with his kind words that highlighted the importance of learning GST in modern life. Prof. Kusha Tiwari, Director IQAC, also greeted the participants and shared a few words. Prof. Ruchika Ramakrishnan, TIC Department of Commerce, also shared her views. Ms. Shraddha Agrawal, Dr. Anant Kumar Upadhyay and Mr. Amit Kapoor (Organizing Team member) welcomed the participants as well as the resource persons. It was an exciting start that got everyone pumped up for the upcoming days of learning.

Each day of the program was like unwrapping a new gift of knowledge. Different resource persons, experts in the field, took the stage to delve into various aspects of GST. They covered topics like the history of GST, its implementation process, how it simplifies taxation, the impact on businesses, and its role in the economy. These sessions must have given the students a solid understanding of the ins and outs of GST. Surprise quiz tests were a part of learning so that students can evaluate what they have learnt so far.

As the program neared its end, the valedictory session served as a grand finale. It was a time to reflect on all that was learned throughout the 11 days. Students had the chance to interact with the speakers, ask burning questions, and clarify any doubts they still had about GST. It was a great way to wrap up the program and ensure that everyone was on the same page.

The test must have been an exciting challenge for the students. It was a way to put their newfound knowledge to the test and see how well they grasped the concepts of GST. It was a fun and engaging way to wrap up the program and gauge the students' understanding.

This student development program on GST was designed in a way to educate and empower students with knowledge about one of the most significant tax reforms in India. It must have been an enriching experience for all the participants, equipping them with valuable insights into the world of taxation.

## Day 1

Date: 18th April 2024

Topic: Inaugural Session & Overview of Indirect Taxes in India prior to GST

Speaker: CA Mannu Goyal

Time: 3:00 – 6:00 pm

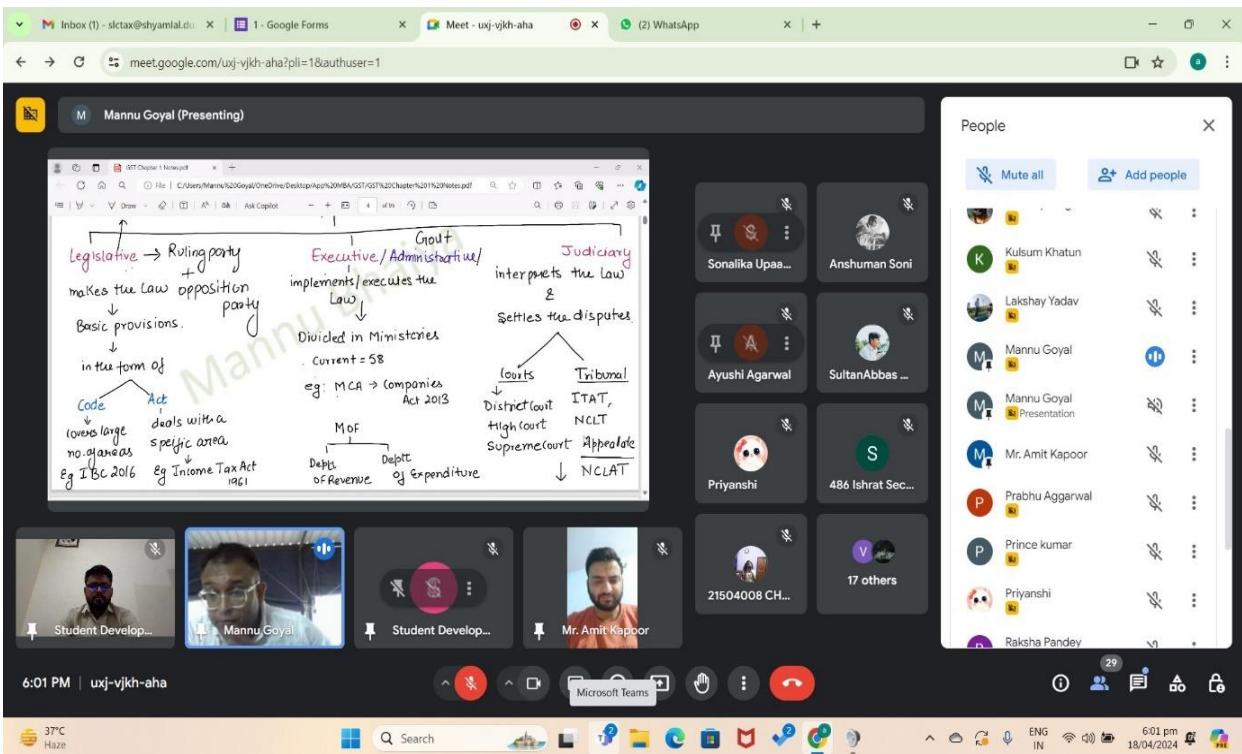
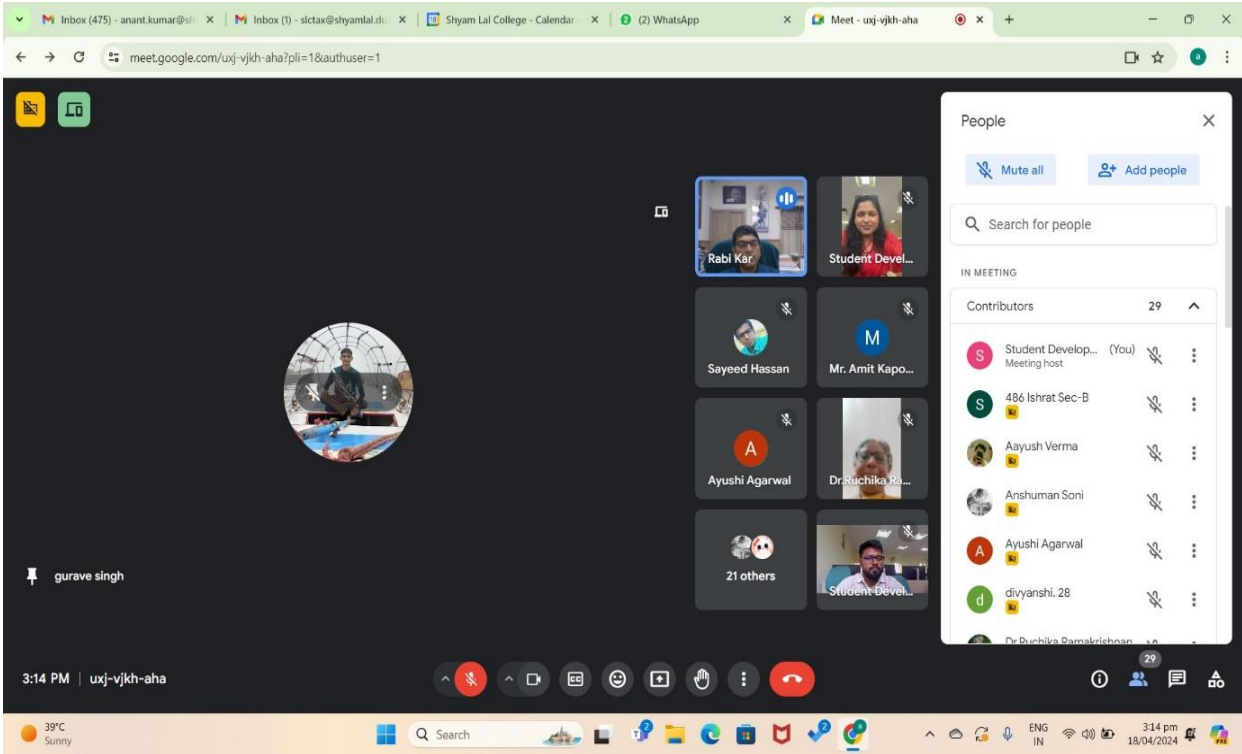
The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The Inaugural session started at 3:00 pm as Prof. Rabi Narayan Kar, Principal SLC, briefed the audience and congratulated the organizing team for the commencement of the program. Prof. Ruchika Ramakrishnan, TIC, Department of Commerce, encouraged the participants and the team with her words of wisdom. Prof. Kusha Tiwari, Director of IQAC, also shared her words and congratulated the SDP team. Afterward, Ms. Shardhha Agrawal briefed the student participants and thanked every resource person for joining the program.

The first session started at 4:30 pm with CA Mannu Goyal as an interactive one creating a sense of learning and knowledge. The session highlighted different key points. Before the implementation of the Goods and Services Tax (GST) in India, the country followed a system of multiple indirect taxes. Some of the major indirect taxes that existed before GST are as follows:

1. Service Tax: It was a tax levied by the government on services provided by service providers. Different rates are applied to different services.
2. Central Excise Duty: This tax was levied on the manufacture of goods in India. It was a tax on the production or manufacture of goods.
3. Value Added Tax (VAT): VAT was a state-level tax imposed on the sale of goods within a state. Different states had different VAT rates.
4. Customs Duty: It is a tax imposed on goods imported into India. Customs duty was charged at the time of import and was collected by the Central Government.
5. Central Sales Tax (CST): CST was a tax levied on sales of goods between different states in India. It was collected by the Central Government.

Understanding these taxes and their implications was crucial for businesses and individuals operating in India before the introduction of GST. Each tax had its own set of rules, rates, and compliance requirements, making the tax system complex and sometimes cumbersome to navigate.

The student development programme on this topic provided a comprehensive understanding of these indirect taxes, their impact on the economy, and the challenges they posed. It also covered the reasons behind the introduction of GST to streamline the tax structure and bring about uniformity in the indirect tax system across the country.



## Day 2

Date: 19th April 2024

Topic: Introduction to GST and its Rationale & Registration under GST

Speaker: CA Radhika Singhal & CA Sanchit Gupta

Time: 3:00 – 6:00 pm.

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The session started at 3:00 pm with CA Radhika Singhal on the topic Introduction to GST and its Rationale.

The first session highlighted what is GST? GST, which stands for Goods and Services Tax, was introduced in India on July 1, 2017. It replaced a complex system of multiple indirect taxes with a unified tax structure. Here are some key points that would be covered:

1. Introduction to GST: GST is a comprehensive tax levied on the supply of goods and services across India. It is a destination-based tax, meaning it is levied at the point of consumption rather than at the point of origin.
2. Rationale behind GST: The introduction of GST aimed to simplify the tax structure, eliminate the cascading effect of taxes, promote ease of doing business, and create a common national market. By subsuming various indirect taxes under one umbrella, GST aimed to streamline the tax system and reduce tax evasion.
3. Benefits of GST: Some of the benefits of GST include the elimination of multiple taxes, seamless flow of input tax credit, reduction in compliance burden, increased transparency, and the creation of a level playing field for businesses.
4. GST Structure: GST is divided into Central GST (CGST) levied by the Central Government, State GST (SGST) levied by the State Governments, and Integrated GST (IGST) levied on inter-state supplies. The rates of GST vary for different goods and services.

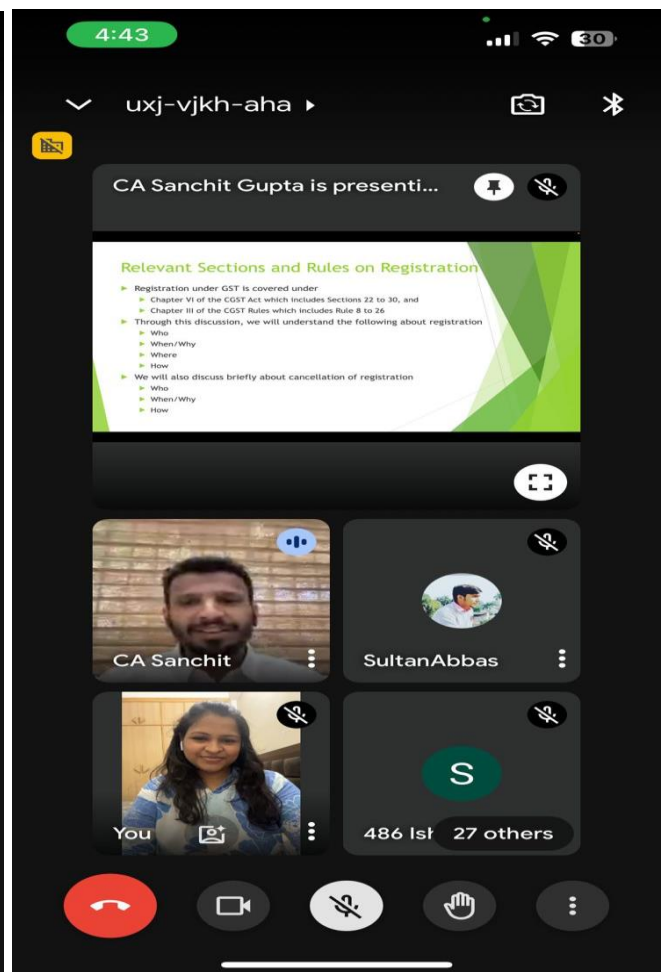
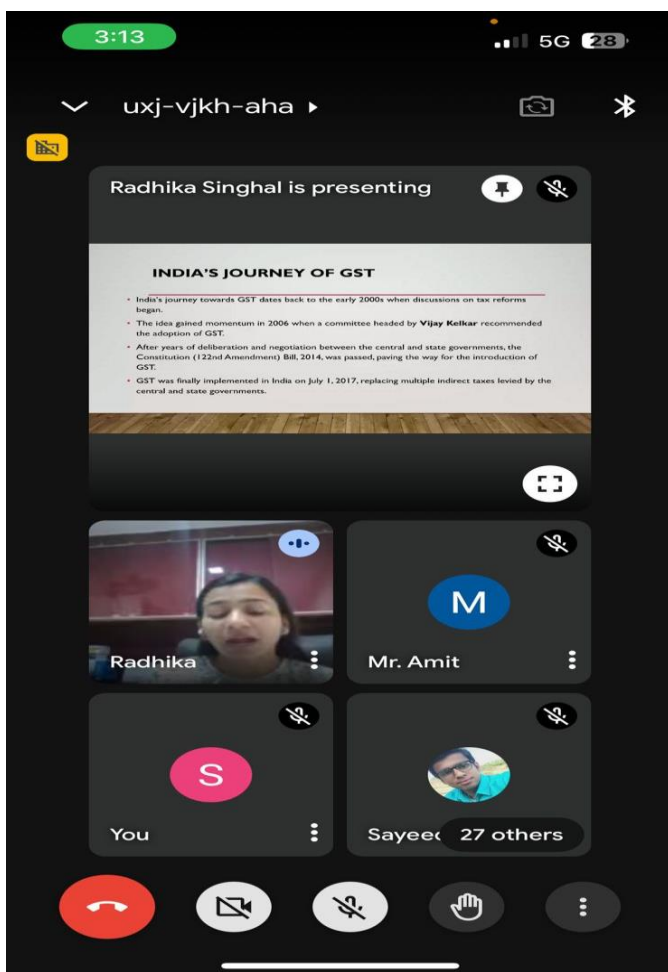
Understanding the concept of GST and its rationale is essential for students and professionals to navigate the tax system in India effectively. And this programme provided a foundational understanding of GST, its benefits, and its impact on the economy.

The second session started at 4:30 pm with CA Sanchit Gupta as he made the participants about the registration process. Here's an overview of what the session covered:



1. **Registration Process:** He explained the criteria for GST registration, including turnover thresholds for mandatory registration and voluntary registration. He also explained the details of the documents required for registration and the online registration process through the GST portal.
2. **Types of Registration:** He discussed different types of GST registration such as Regular, Composition, and Non-Resident registration, depending on the nature of the business.
3. **Registration Exemptions:** Participants learned about categories of persons exempt from GST registration, such as agriculturists, and the implications of such exemptions.
4. **GSTIN:** Sir explained the concept of GSTIN (Goods and Services Tax Identification Number) and its significance in the GST regime.
5. **Amendment and Cancellation:** Participants will be able to understand the procedures for amending GST registration details and the circumstances under which registration can be cancelled.
6. **Compliance Requirements:** He highlighted the compliance requirements post-registration, such as filing returns, maintaining records, and invoicing under the GST regime.

By delving into the intricacies of GST registration, this session equipped students with the knowledge needed to navigate the registration process effectively and ensure compliance with GST regulations.



### Day 3

Date: 20th April 2024

Topics: Taxable and Exempted Supplies under GST & Classification of Goods and Services: Mixed and Composite Supplies

Speaker: Pranav Kaushik & Dr. Abhay Pandey

Time: 3:00 - 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The first session started at 3:00 pm with Pranav Kaushik in which he shared valuable insights on the topic. He highlighted various points some of which are listed below:

1. **Taxable Supplies:** Mr. Pranav Kaushik explained what constitutes taxable supplies under GST, including the supply of goods or services made for consideration. He also covered different tax rates applicable to various goods and services, such as 5%, 12%, 18%, and 28%.
2. **Exempted Supplies:** Participants learned about supplies that are exempt from GST, such as certain agricultural products, educational services, healthcare services, and more. Understanding exempted supplies is crucial for businesses to determine their tax liabilities accurately.
3. **Zero-Rated Supplies:** The session touched upon zero-rated supplies, which are supplies on which the tax rate is 0%. The export of goods and services or supplies to Special Economic Zones (SEZs) falls under this category.
4. **Mixed Supplies:** Participants understand the concept of mixed supplies, where a supply includes both taxable and exempt components. They also mastered how to determine the tax treatment for such supplies.

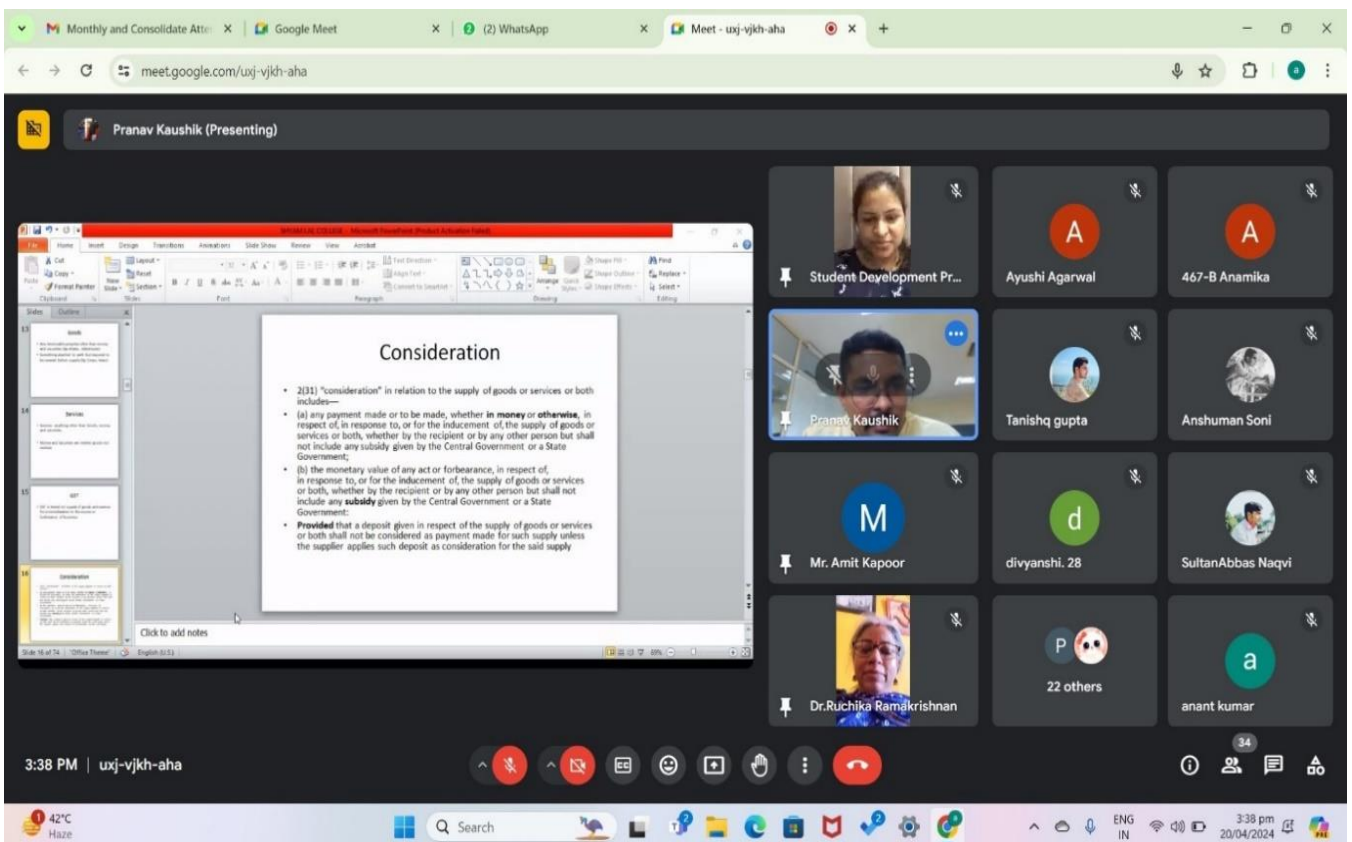
By exploring the nuances of taxable and exempted supplies under GST, the session provided the students with a comprehensive understanding of the tax implications on different types of supplies and transactions.

Session 2 started at 4:30 pm with Dr. Abhay Pandey as he started briefing about his topic. He explained how to classify the goods and services under mixed and composite supplies and stated the following points:

1. **Mixed Supplies:** He explained mixed supplies, where a single transaction involves a combination of taxable, exempt, and zero-rated supplies. Participants learned how to determine the tax treatment for such supplies based on the predominant element of supply.

2. **Composite Supplies:** He covered composite supplies, which consist of a bundle of goods or services sold together for a single price. Participants understand how to identify the composite supplies and the applicable tax treatment under GST.
3. **Classification Criteria:** Participants learned the criteria for distinguishing between mixed and composite supplies to ensure correct tax treatment. Understanding these distinctions is crucial for businesses to comply with GST regulations and determine their tax liabilities accurately.
4. **Tax Implications:** He discussed the tax implications of mixed and composite supplies, including the determination of the applicable tax rates, invoicing requirements, and implications for claiming input tax credits.
5. **Practical Examples:** To enhance understanding, he included practical examples and case studies illustrating scenarios involving mixed and composite supplies, allowing participants to apply their knowledge in real-world situations.

By delving into the classification of goods and services concerning mixed and composite supplies, the session equipped the students with the knowledge and skills necessary to navigate the complexities of GST classification effectively.



## **Day 4**

Date: 22nd April 2024

Topics: Small Supplies and Composition Scheme & State Compensation Mechanism and GST Council

Speaker: Dr. Simranjeet Kaur & Mr. Saleem Chauhan

Time: 3:00 - 6:00pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The first session started at 3:00 pm with Dr. Simranjeet Kaur. She engaged the participants in an interactive way covering the following points:

1. **Small Supplies:** She explained the concept of small supplies under the GST regime, focusing on businesses with a turnover below a certain threshold. Participants learned about the benefits and requirements for small suppliers, including simplified compliance procedures.
2. **Composition Scheme:** The session delved into the Composition Scheme, which allows eligible businesses to pay tax at a fixed rate on their turnover without the hassle of detailed invoicing and compliance. Participants can understand the eligibility criteria, tax rates, and restrictions associated with the Composition Scheme.
3. **Benefits and Limitations:** Participants explored the advantages of opting for the Composition Scheme, such as reduced compliance burden and ease of doing business. The session also highlights the limitations of the scheme, such as restrictions on inter-state supplies and input tax credits.
4. **Optimal Decision-making:** The speaker guided students on how to make an informed decision on whether to opt for the Composition Scheme based on their business requirements, turnover, and nature of supplies.
5. **Compliance and Reporting:** Participants gained insights into the compliance requirements and reporting obligations under the Composition Scheme, ensuring they understand the necessary steps to fulfill their tax responsibilities.

By focusing on small supplies and the Composition Scheme, the session equipped students with the knowledge and tools needed to navigate the GST landscape effectively, especially for businesses operating on a smaller scale.

Session 2 of the day started with full enthusiasm as Mr. Saleem Chauhan started throwing light on the State Compensation Mechanism and GST Council. Here's a brief overview of what the session included:

1. **State Compensation Mechanism:** Sir explained the State Compensation Mechanism, which was established to compensate states for any revenue losses arising from the implementation of GST. Participants learned about the structure, funding, and functioning of this mechanism.
2. **GST Council:** The session also delved into the role and significance of the GST Council, which is a constitutional body responsible for making recommendations on issues related to GST, such as tax rates, exemptions, and threshold limits. Participants can understand how the GST Council operates and the decision-making process involved.
3. **Decision-making Process:** Participants gained insights into how decisions are made within the GST Council, including the voting mechanism, consensus-building among states and the center, and the importance of cooperative federalism in GST governance.
4. **Revenue Distribution:** Sir also discussed the mechanisms for revenue distribution between the center and states under GST, highlighting the importance of maintaining a balance between the interests of all stakeholders.
5. **Impact on States:** Participants explored how the State Compensation Mechanism and the decisions of the GST Council impact the fiscal health of states, revenue generation, and overall economic development.

By focusing on the State Compensation Mechanism and the role of the GST Council, this session provided students with a comprehensive understanding of the mechanisms governing GST implementation and the collaborative decision-making processes involved.

## **Day 5**

Date: 23rd April 2024

Topics: Levy and Collection of GST: Event, Place and Time of Supply

Speaker: Aashish Jain

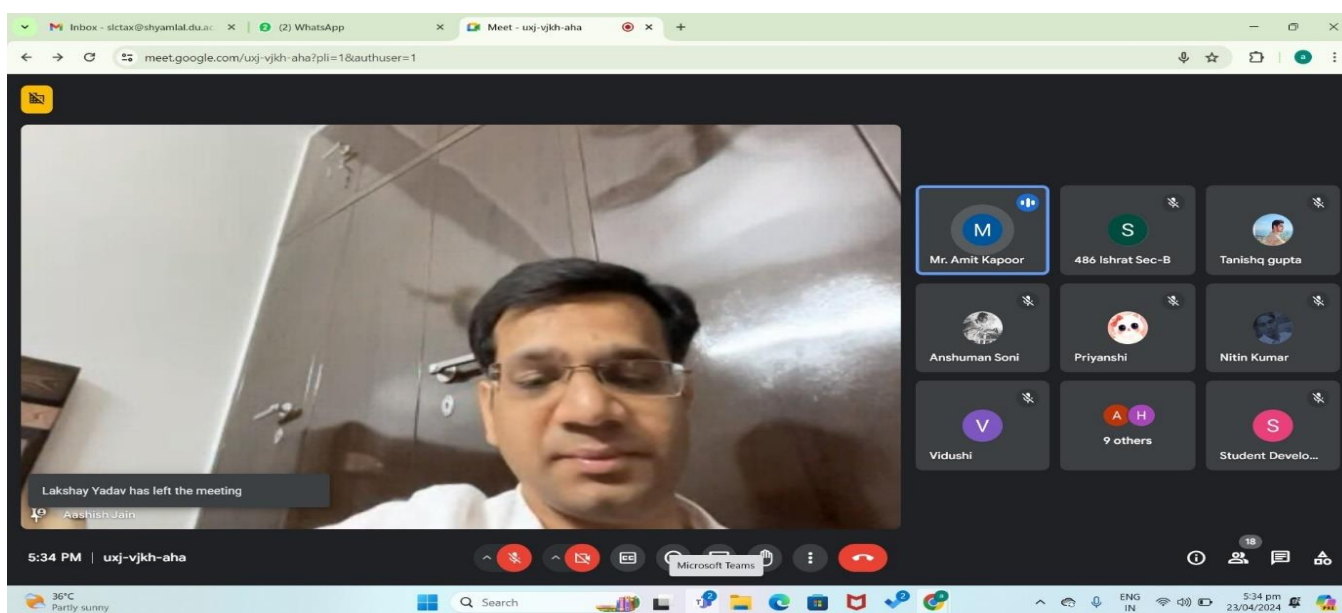
Time: 3:00 - 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024.

The session started at 3:00 pm with Aashish Jain as he focused on Levy and Collection of GST focusing on the Event, Place, and Time of Supply. Here's a short recap of everything covered:

1. **Introduction to GST Levy and Collection:** The session started by introducing the concepts of levy and collection of Goods and Services Tax (GST). Participants gained an understanding of how GST is levied and collected on various goods and services transactions.
2. **Event of Supply Discussion:** The session delved into the event of supply, explaining the key events that trigger the liability to pay GST. Students learned about the significance of events like invoice issuance, payment receipt, and supply completion in the context of GST taxation.
3. **Place of Supply Explanation:** Participants have been educated on the importance of determining the place of supply for GST purposes. The session covered the rules and criteria for identifying the place of supply for different types of transactions, including interstate and international supplies.
4. **Time of Supply Insights:** The session focused on the time of supply, clarifying when the liability to pay GST arises. Students explored the various times of supply provisions for goods and services, such as invoice issuance time, supply completion time, and advance payment considerations.
5. **Compliance and Documentation Guidance:** The session emphasized the significance of compliance with event, place, and time of supply regulations. Participants learned about the documentation requirements necessary to ensure accurate GST calculation and reporting.

By participating in this session, students gained valuable insights into the complexities of GST levy and collection concerning the event, place, and time of supply, enhancing their understanding of GST compliance and taxation principles.



## **Day 6**

Date: 24th April 2024

Topics: Input Tax Credit

Speaker: Dr. Rasleen

Time: 3:00 - 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The session started at 3:00 pm with Dr. Rasleen as she provided a comprehensive understanding of how ITC works and its significance for businesses. Key Points Covered:

1. **Concept of Input Tax Credit:** Input Tax Credit is the mechanism under GST that allows businesses to set off the tax they have paid on inputs against the tax they are liable to pay on the output. It helps prevent the cascading effect of taxes.
2. **Conditions for Claiming ITC:** The session elaborated on the conditions that need to be fulfilled to claim Input Tax Credit, such as possessing a valid tax invoice, receiving goods or services, and ensuring the supplier has filed their tax returns.
3. **Blocked Credits:** The session discussed the categories of blocked credits where ITC cannot be claimed, like for personal use, employee-related expenses, etc.
4. **ITC Calculation:** A detailed explanation was provided on how to calculate Input Tax Credit accurately to avoid any discrepancies and comply with GST regulations.
5. **Documentation and Compliance:** The importance of maintaining proper documentation for claiming ITC and staying compliant with GST laws was emphasized during the session.

The session on Input Tax Credit in GST was highly informative and beneficial for the students. Participants gained a clear understanding of the concepts, conditions, and calculations involved in claiming ITC, which will help them navigate the GST regime effectively.

## **Day 7**

Date: 25th April 2024

Topics: TDS & TCS under GST & RCM and FCM

Speaker: Kritika Khurana & CA Pratham Bhatia

Time: 3:00 – 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The first session started at 3:00 pm with Kritika Khurana explaining Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) under the Goods and Services Tax (GST) regime aimed to provide participants with a detailed understanding of these provisions and their implications for businesses. Key Points Covered:

1. TDS in GST: The session elucidated the concept of TDS in GST, which mandates certain individuals or entities to deduct tax at the specified rates before making payments to suppliers. It highlighted the importance of compliance with TDS provisions to avoid penalties.
2. TCS in GST: Participants were briefed on the concept of TCS in GST, where sellers collect tax from buyers at the time of sale. The session emphasized the significance of proper TCS compliance to avoid any repercussions.
3. Provisions and Rates: Detailed information was provided on the provisions governing TDS and TCS under GST, including the applicable rates, thresholds, and procedures for deduction and collection of tax.
4. Compliance and Filing: The session covered the compliance requirements related to TDS and TCS, stressing the importance of timely filing of returns and adherence to the prescribed guidelines to avoid any non-compliance issues.
5. Impact on Businesses: The impact of TDS and TCS provisions on businesses, both in terms of financial implications and compliance obligations, was discussed to help participants understand the practical implications of these tax provisions.

The session on TDS and TCS under GST provided valuable insights into these tax provisions, equipping participants with the knowledge and understanding necessary to navigate the complex GST framework effectively.

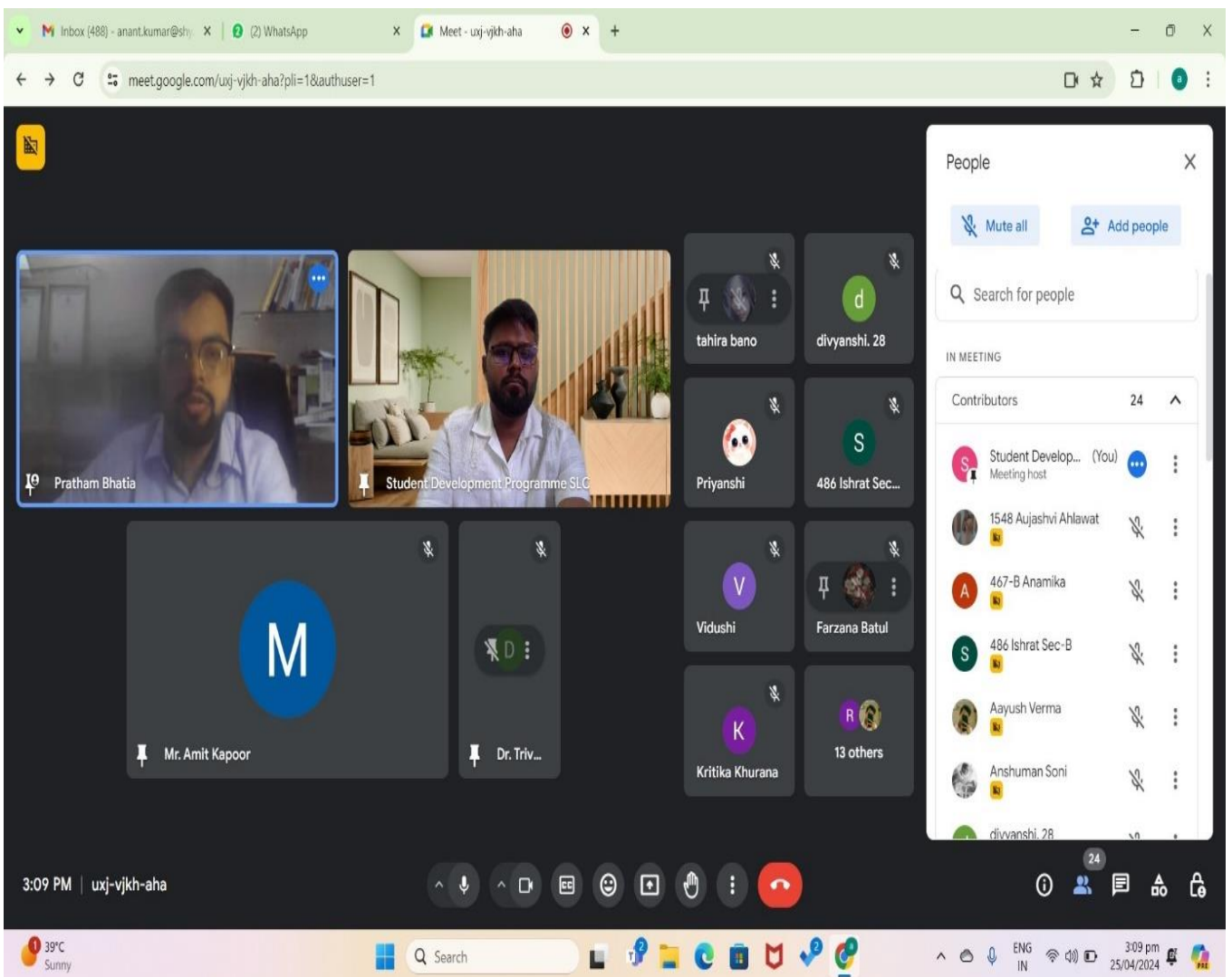
The second session of the day started at 4:30 pm with CA Pratham Bhatia focusing on the Reverse Charge Mechanism (RCM) and Forward Charge Mechanism (FCM) under the Goods and Services Tax (GST) regime aimed to provide participants with a comprehensive understanding of these mechanisms and their implications for businesses. Key Points Covered:

1. Reverse Charge Mechanism (RCM): The session elucidated the concept of RCM, where the liability to pay tax is on the recipient of goods or services rather than the supplier.



2. Forward Charge Mechanism (FCM): The concept of FCM, where the supplier of goods or services is liable to pay tax to the government, was explained in detail. The session highlighted the standard procedure under FCM and its implications for businesses.
3. Differences and Applications: A comparative analysis of RCM and FCM was presented to help participants understand the distinctions between the two mechanisms.
4. Compliance Requirements: The session covered the compliance requirements associated with RCM and FCM, emphasizing the importance of accurate record-keeping, timely payment of taxes, and adherence to GST regulations to avoid penalties for non-compliance issues.

The session on Reverse Charge Mechanism and Forward Charge Mechanism in GST provided valuable perspectives on these tax systems, empowering attendees with the expertise.



## Day 8

Date: 26th April 2024

Topics: Computation of Tax liability on Composite & Mixed Supplies

Speaker: Dr. Amrita Kaur

Time: 3:00 – 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The session started at 3:00 pm with Dr. Amrita Kaur focusing on the computation of tax liability on Composite Supplies and Mixed Supplies under the Goods and Services Tax (GST) regime aimed to provide participants with a detailed understanding of the tax implications associated with these supply types. Key Points Covered:

1. **Composite Supplies:** The session elucidated the concept of Composite Supplies, where multiple goods or services are bundled together and supplied as a single package. Participants were guided through the methodology of determining the tax liability for Composite Supplies and the treatment of such supplies under GST.
2. **Mixed Supplies:** The concept of Mixed Supplies, which involves the supply of two or more individual goods or services that are not naturally bundled together, was explained in detail. The session highlighted the approach to calculating tax liability on Mixed Supplies and the considerations businesses need to factor in when dealing with such supplies.
3. **Tax Treatment:** Participants were briefed on the tax treatment of Composite Supplies and Mixed Supplies under GST, including the classification of supplies, determination of principal supply, and the applicable tax rates for different components of the supply.
4. **Valuation and Tax Calculation:** The session delved into the valuation methods and tax calculation mechanisms for Composite Supplies and Mixed Supplies, emphasizing the importance of correctly identifying the nature of the supply and allocating the tax liability accordingly.
5. **Case Studies and Examples:** Real-life case studies and examples were shared during the session to illustrate the computation of tax liability on Composite and Mixed Supplies in practical scenarios, providing participants with a hands-on understanding of how to apply the tax rules effectively.

The session on the computation of tax liability on Composite and Mixed Supplies in GST provided participants with a comprehensive overview of the tax implications associated with these supply types. By exploring the intricacies of tax calculation for Composite and Mixed Supplies, the session equipped participants with the knowledge and tools necessary to navigate the complexities of GST compliance effectively.

The screenshot displays a Zoom meeting interface. On the left, a tax invoice from Aditya Birla Fashion & Retail Ltd. is shown. The invoice includes the following details:

- Sold By:** Aditya Birla Fashion and Retail Ltd., Parkside, Bhubaneswar, Odisha, India. GSTIN No.: 37AABCC23742127. PAN No.: AABCC23742127.
- Invoice No.:** BTGJF7KLN388707-3366058. **Invoice Date:** 08/02/2020. **Payment Type:** CASH. **Collect Cash:** 1,120.00.
- Order No.:** BTGJF7KLN388707-3366058. **Service No.:** 180183434.
- Shipping Address:** 2/F, C-3rd Floor, New Road, Jyoti, Durgam, 530013.

The invoice also features a table with columns for S.No, Product Desc./Manufacture/Alt, HSN/SAC Code, Qty, UOM, MRP, Discount, Net Price, Tax, and Tax Amt. The total amount payable is 1,120.00.

On the right, a video feed shows the presenter, Amrita Kaur, speaking. The Zoom control bar at the bottom shows the time as 3:15 PM and the meeting ID as uxj-vjkh-aha. The participant list includes KrishnaMohan B, Kiran, gurave singh, Prince kumar, 486 Ishrat Sec-B, Raksha Pandey, divyanshi. 28, 8 others, and Student Develop...

## Day 9

Date: 27th April 2024

Topics: Refund under GST

Speaker: CA Shubham Jain

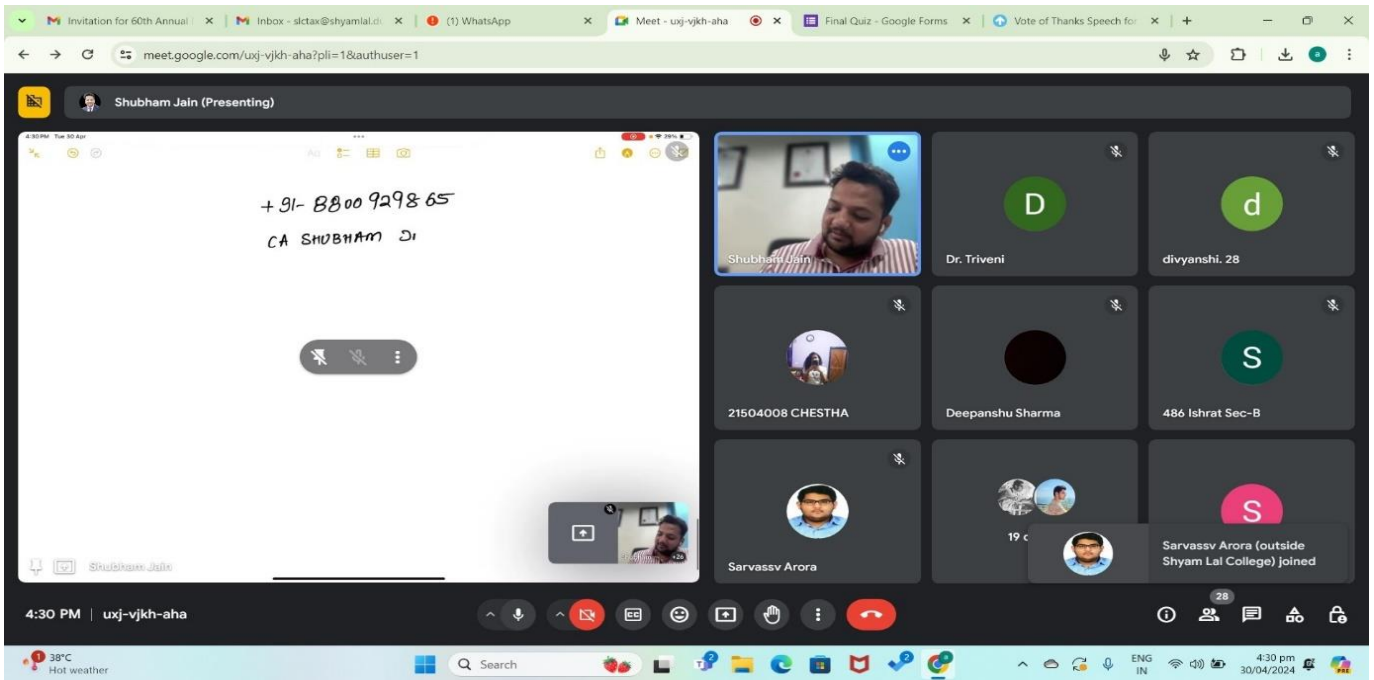
Time: 3:00 – 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The session started with a surprise quiz test taken online via Google Forms. Participants were given half an hour to fill in and submit answers based on which further evaluation will be conducted.

Afterward, the session started with CA Shubham Jain focusing on GST refunds to clarify the process and procedures involved in claiming refunds under the Goods and Services Tax (GST) regime. Key Points Covered:

1. **Eligibility Criteria:** The session outlined the eligibility criteria for claiming a refund under GST, including scenarios such as exports, inverted tax structure, deemed exports, and refunds to international tourists. Participants gained clarity on the specific conditions that must be met to qualify for a refund.
2. **Refund Application Process:** Participants were guided through the step-by-step process of applying for a refund under GST, highlighting the necessary documentation, forms, and procedures involved. The session emphasized the importance of accurately completing the refund application to facilitate a smooth refund process.
3. **Time Limits and Compliance:** The session addressed the time limits for filing refund claims under GST and stressed the significance of compliance with the prescribed timelines. Participants learned about the consequences of missing deadlines and the implications for refund processing.
4. **Verification and Processing:** The session discussed the verification and processing mechanisms for GST refunds, including the role of tax authorities in scrutinizing refund claims. Participants were informed about the potential reasons for the delay in refund processing and the measures to expedite the refund disbursement.
5. **Challenges and Resolutions:** The session addressed common challenges faced by businesses in claiming GST refunds and provided practical solutions to overcome them. Participants received guidance on navigating complexities in the refund process and resolving issues effectively.

The session on GST refunds offered participants valuable insights into the procedures and intricacies of claiming refunds under the GST framework. By elucidating the eligibility criteria, application process, time limits, verification mechanisms, and challenges associated with refunds, the session equipped participants with the knowledge and tools necessary to navigate the refund process successfully.



## Day 10

Date: 29th April 2024

Topics: Assessment under GST

Speaker: CS Renu Yadav

Time: 3:15 PM – 4:40 PM

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The session started with CS Renu Yadav by providing students with a detailed understanding of how the Goods and Services Tax (GST) system assesses taxpayers' liabilities. Assessment under GST is a critical process that ensures compliance and accuracy in tax reporting for businesses.

Key Points Covered:

1. Overview of GST Assessment: The session commenced with an overview of the assessment process under GST. It explained how GST assessment is conducted to verify the correctness of the tax liability declared by taxpayers.

2. **Types of Assessment:** The session elaborated on the different types of assessments under GST, such as Self-Assessment, Provisional Assessment, Scrutiny Assessment, and Best Judgment Assessment. Each type was discussed in detail to provide students with a comprehensive understanding.
3. **Time Limits and Notices:** The session highlighted the importance of adhering to the timelines set for various stages of assessment under GST. It explained the issuance of assessment notices, the response mechanisms available to taxpayers, and the consequences of non-compliance.
4. **Input Tax Credit Assessment:** The session delved into the assessment of Input Tax Credit (ITC) under GST. It covered the conditions for claiming ITC, the documentary requirements, and the methods for reconciling ITC claims with the tax returns filed.
5. **Appeals and Revisions:** The session concluded with a discussion on the avenues available to taxpayers for challenging assessment orders through appeals and revisions. It outlined the procedures for filing appeals, the authorities involved, and the timelines for seeking redressal.

In conclusion, the session on Assessment Under GST provided students with a comprehensive insight into the assessment mechanisms governing the GST regime. It equipped them with the knowledge needed to navigate the assessment process, comply with tax regulations, and address any discrepancies effectively.

The session was instrumental in enhancing students' understanding of GST assessment procedures, empowering them to navigate the complexities of tax compliance in the GST era.

The screenshot shows a Google Meet interface. At the top, there are browser tabs for 'Inbox - anantkumar@shyamli...', 'Inbox - sictax@shyamli.du.ac...', 'WhatsApp', 'Meet - uxj-vjkh-aha', and '16 - Google Forms'. The address bar shows the meeting URL: 'meet.google.com/uxj-vjkh-aha?pli=1&authuser=1'. The main content area displays a presentation slide titled 'BRIEF BACKGROUND OF GST'. The slide text includes: 'GST in India was first proposed by the Kelkar Task Force on indirect taxes in 2000', 'Releasing the First Discussion Paper in 2009.', 'The Constitution Amendment Bill was introduced in 2011. The Constitution (122<sup>nd</sup> Amendment) Bill 2014 was introduced in the parliament', 'The Constitution Amendment Bill was passed by the Lok Sabha in May, 2015 and in Rajya Sabha in August, 2016', 'Received the assent of the President on 8th September, 2016', 'It has been enacted as the 101<sup>st</sup> Constitution Amendment Act, 2016. The GST Council was notified w.e.f. 18th September, 2016. For assisting the GST Council, the office of the GST Council Secretariat was also established.', 'On 1st July, 2017, GST laws were implemented [CGIC WEBSITE LINK](#)', 'THE CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) ACT, 2023 The Central Goods and Services Tax (Amendment) Bill, 2023 was introduced in Lok Sabha on August 11, 2023. It amends the Central Goods and Services Tax (CGST) Act, 2017.' A video thumbnail of 'renu yadav' is visible on the right side of the slide. Below the slide, there is a row of participant thumbnails: 'Ambedkar Study...', 'Anshuman Soni', 'Madhav Khaneja', 'gurave singh', 'Kulsum Banoo 11', '486 Ishrat Sec-B', 'Sarvassv Arora', 'Tanishq gupta', and '7 others'. The bottom of the screen shows the system tray with the time '3:27 PM | uxj-vjkh-aha', system icons, and the taskbar with the date '29/04/2024'.

## Day 11

Date: 30th April 2024

Topics: GST Returns, Taxability of E-Commerce & Valedictory

Speaker: CA Shubham Jain & Dr. Sonal Babbar

Time: 3:00 – 6:00 pm

The Commerce Department of Shyam Lal College (M) organized a Student Development Programme on One Nation One Tax: Good & Services Tax in India for the students of various colleges/ universities online to clarify the concepts of GST. This add-on course commenced on 18th April 2024. The first session started with aimed to educate students on the significance of filing accurate and timely returns under the Goods and Services Tax (GST) regime. GST returns play a crucial role in tax compliance and revenue collection.

### Key Points Covered:

1. **Overview of GST Returns:** The session began with an overview of GST returns, emphasizing their importance in the GST framework. It explained the types of GST returns, frequency of filing, and the information required in each return form.
2. **Types of GST Returns:** The session elaborated on various types of GST returns, including GSTR-1 for outward supplies, GSTR-3B for monthly summary returns, GSTR-9 for annual returns, and others. Each return type's purpose and filing requirements were discussed in detail.
3. **Filing Process:** The session detailed the step-by-step process of filing GST returns, from data preparation to online submission. It highlighted the common errors to avoid during return filing and the importance of reconciling data before submission.
4. **Input Tax Credit Reconciliation:** The session addressed the reconciliation of Input Tax Credit (ITC) with vendor invoices and GST returns. It explained the significance of matching ITC claims with the details available in GSTR-2A to ensure accurate ITC utilization.
5. **Late Filing and Penalties:** The session touched upon the implications of late or incorrect filing of GST returns. It outlined the penalties for delayed filing, non-compliance, and incorrect reporting, underscoring the importance of meeting filing deadlines.

In conclusion, the session on GST Returns provided students with a comprehensive understanding of the filing requirements and procedures under the GST regime. It equipped them with the knowledge needed to navigate the complexities of GST return filing, ensure compliance, and avoid penalties.

The session served as a valuable resource for students to enhance their proficiency in GST return filing, empowering them to fulfill their tax obligations accurately and efficiently in line with GST regulations.

The second session started with Dr. Sonal Babbar by providing students with insights into the complex world of online business transactions and the associated tax implications. E-commerce has revolutionized the way businesses operate, and understanding its tax aspects is crucial for both budding entrepreneurs and tax professionals.

#### Key Points Covered:

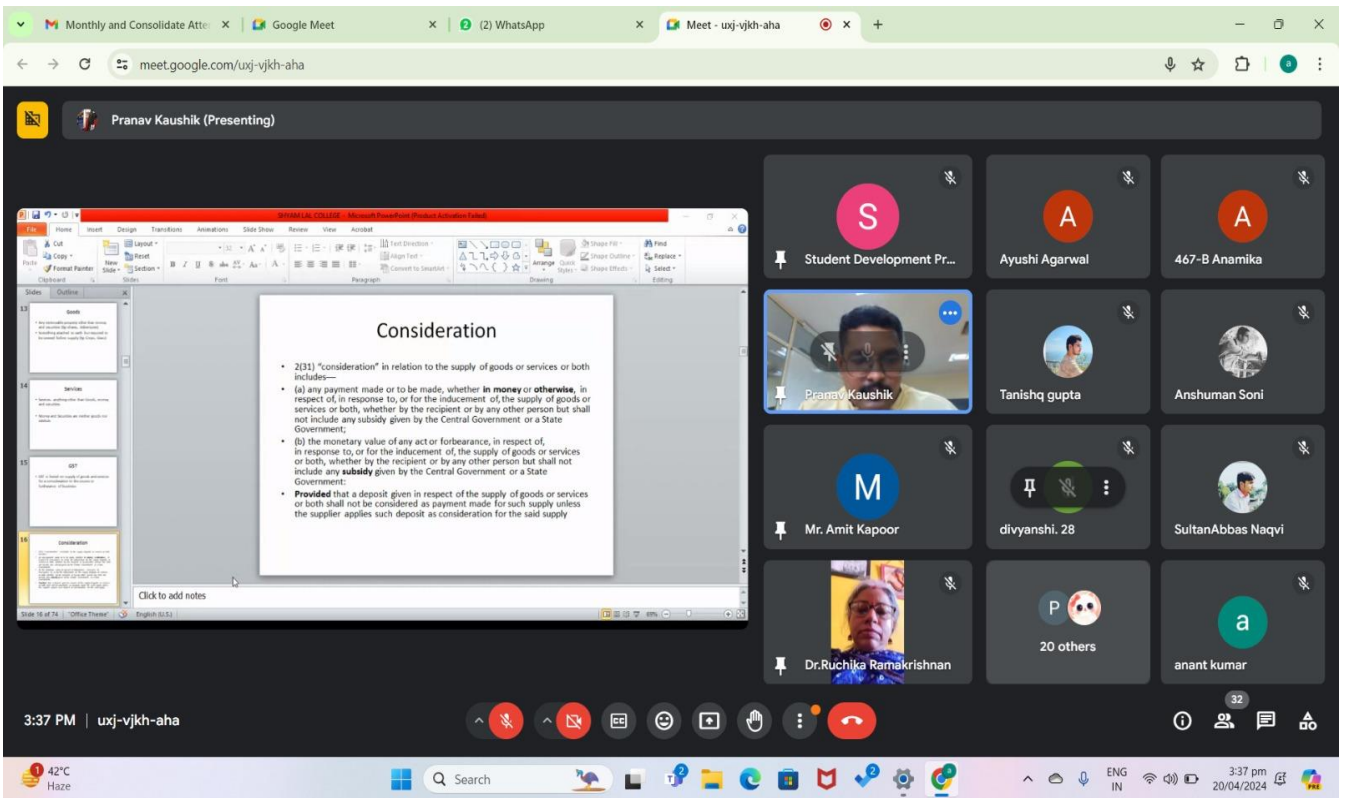
1. **Definition of E-Commerce:** The session started by defining e-commerce as the buying and selling of goods and services over the Internet. It highlighted the various forms of e-commerce, including B2B, B2C, C2C, and C2B transactions.
2. **Taxation Challenges:** The session delved into the challenges posed by e-commerce in the realm of taxation. It discussed issues such as determining the jurisdiction for tax purposes, identifying the taxable presence of e-commerce businesses, and dealing with cross-border transactions.
3. **GST and E-Commerce:** The session explained the Goods and Services Tax (GST) implications on e-commerce transactions. It covered aspects like registration requirements for e-commerce operators, tax collection at source (TCS), and input tax credit eligibility.
4. **International Taxation:** The session also touched upon the international taxation aspects of e-commerce. It discussed how e-commerce businesses need to navigate the complexities of tax treaties, transfer pricing regulations, and permanent establishment rules.
5. **Compliance and Reporting:** The session emphasized the importance of compliance with tax laws and regulations in the e-commerce sector. It highlighted the need for accurate record-keeping, timely filing of returns, and adherence to tax compliance requirements.

In conclusion, the session on the Taxability of E-Commerce provided students with a comprehensive understanding of the tax implications associated with online business activities. It equipped them with the knowledge needed to navigate the evolving landscape of e-commerce taxation and emphasized the importance of staying informed and compliant with tax laws.

Afterward, the valedictory session commenced by thanking every resource person for enlightening the students with the valuable insights of GST. All the student participants were also thanked for their active participation throughout the programme. Prof. Rabi Narayan Kar, Principal of SLC, appreciated the organizing team and encouraged students with his words of wisdom. Prof. Ruchika Ramakrishnan, TIC



of Commerce, SLC, also briefed the audience and increased the morale of the students. Ms. Shraddha Agrawal, the organizing team member, concluded the session after taking student feedback. The whole program was very knowledgeable and helped students learn about GST. Lastly, an assessment test was given to students to check their knowledge.



## Participants Feedback:

