

Controller of Examinations  
SAMBALPUR UNIVERSITY  
JYOTI VIHAR, BURLA,  
Sambalpur, Odisha, India.  
PIN-768 019.



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Urgent

( Both by post and by e- mail)

No. 687 / Acd.-I  
To

Dated: 01-02-2020

*The Principals,*

(All the Affiliated Colleges under Sambalpur University having Three Year Degree Courses  
*Arts / Science/ Commerce* including autonomous colleges.)

(For Special attention of colleges having Three Year Degree Courses in Commerce  
/ B. Com.)

Sub:- *Correction in the B.Com syllabus under CBCS both old and new .*

Ref:- This office letter No. 4599/ Acd.-I dated 16.07.19 and letter No. 5981/ Acd.-I dated 11.09.19.

Sir,

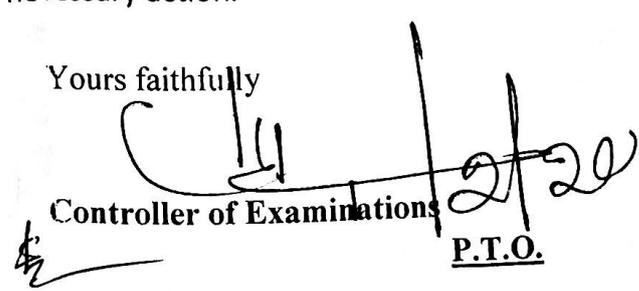
In inviting a reference to the subjects and letters cited above I am directed to intimate you that the Odisha State Higher Education Council has made some corrections / modifications in the syllabus for B. Com. courses for **Common UG courses under CBCS in the state effective from the academic session 2019- 20. As per the modification "GST & Indirect Tax" be taught to the students of B.Com. course instead of "Indirect Tax". This be made effective from January 2020 onwards. For details letter No. 13/63/OSHEC dated 16.01.2020 enclosed herewith.**

This may be notified and be made available to the teachers and students concerned of your college/ department/ institution. You are further requested to ensure teaching of the courses accordingly. The question Paper setters of the Autonomous Colleges and E.C. VI Section of Sambalpur University are to ensure question papers setting as per the modification. *Any error and omission etc.* may kindly be intimated directly to the Odisha State Higher Education Council and a copy of the said intimation may be forwarded to the undersigned.

This is for your kind information and necessary action.

Encl:- as above

Yours faithfully

  
Controller of Examinations

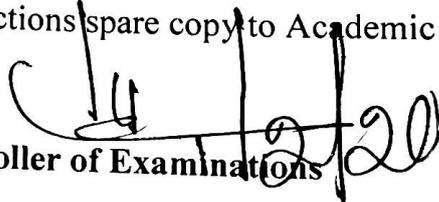
P.T.O.

Memo No. 688 /Acad.-I(BOS),

Dated 01-02-2020

**Copy forwarded for information and necessary action to:**

1. The Vice- Chairperson, Odisha State Higher Education Council, Bhubaneswar.
2. The Addl. Secretary to Govt., Department of Higher Education, Government of Odisha, Bhubaneswar.
3. The Chairman, P.G. Council, Sambalpur University.
4. The Director, College Development Council, Sambalpur University.
5. The Director, DDCE / PEC, Sambalpur University.
6. Asst. Registrar (Examinations) / Assistant Controller of Examinations (p), Sambalpur University.
7. The Programmer, University Computer Centre, Sambalpur University.
8. The System -in- Charge, *e - Governance Cell*, Sambalpur University for uploading it in the Notice -Board of the official web-site of the university.
9. P.A to the Vice- Chancellor / the Registrar / the Controller of Examination, Sambalpur University.
10. Dealing Assistant, Regulation Seat, Academic -I Section, Sambalpur University.
11. (5) Five spare Copies for ACADEMIC-I Sections spare copy to Academic -I.

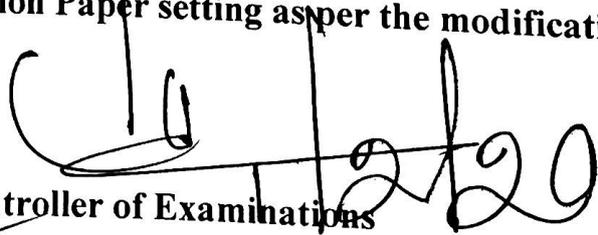
  
Controller of Examinations

Memo No. 689 /Acad.-I(BOS),

Dated 01-02-2020

**Copy forwarded with enclosure for information and necessary action to:**

1. Section Officer, All E.G / All E.C. Sections /Computer Unit/ A.S. W. Section.  
(Section Officer E.C.- VI to ensure question Paper setting as per the modification)

  
Controller of Examinations

Enclosure

(146)

**Odisha State Higher Education Council**  
Pustak Bhawan (2<sup>nd</sup> floor) A-11, Suka Vihar, Bhubaneswar-751022  
Higher Education Department  
Government of Odisha  
\*\*\*

No 13/63/OSHEC

Date: 16.01.2020

From: Prof. A. K. Das,  
Vice Chairperson, OSHEC

To: The Controller of Examinations

Utkal University, Bhubaneswar  
Berhampur University, Berhampur  
Sambalpur University, Burla, Sambalpur  
Ravenshaw University, Cuttack  
Rama Devi Women's University, Bhubaneswar  
Khalikote University, Berhampur  
Gangadhar Mehar University, Sambalpur  
Fakir Mohan University, Balasore  
North Orissa University, Baripada  
Odisha State Open University, Sambalpur

Sub: Change of "BC11-6.2" Indirect Tax" in the 6<sup>th</sup> semester of B.Com (Old B.com CBCS Syllabus) is not in existence after implementation of Goods and Services tax in India, hence the revised paper titled "GST & Indirect Tax" (New Common B.com CBCS Syllabus)

Madam Sir,

This is to request you to make necessary changes in the "3 commerce CBCS syllabus paper BC11-6.2" Indirect Tax" in the 6<sup>th</sup> semester of B.Com (Old B.com CBCS Syllabus) which is not in existence after implementation of Goods and Services tax in India, hence the revised paper titled "GST & Indirect Tax" (New Common B.com CBCS Syllabus) in place of Indirect Tax which is to be taught to the current B.Com students of 6<sup>th</sup> Semester from the January 2020 onwards. You are further requested to communicate the change of this syllabus to all Autonomous and affiliated colleges of your University. All the colleges need incorporate the changes accordingly and teach the students as per a model syllabus which is attached herewith. This model syllabus may kindly be processed at your end for necessary modifications and approval etc. Kindly note that necessary steps are taken to incorporate the changes while preparing the question paper for the Semester End examination. With regards.

Yours Sincerely



Asoka Kumar Das,  
Vice Chairperson, OSHEC

Recd-1  
20/1/2020  
S. N. Nayak  
20/1/2020

## IMPORTANT NOTICE

The paper BCH-6.2 "Indirect Tax" in the 6<sup>th</sup> semester of B.Com (Old B.com CBCS Syllabus) is not in existence after implementation of Goods and Services tax in India. Hence the revised paper titled "GST & Indirect Tax" (New Common B.com CBCS Syllabus) in place of Indirect Tax is to be taught to the current B.com students of 6<sup>th</sup> semester from the January 2020 onwards. All colleges are hereby requested to incorporate the changes accordingly and teach the students as per the new syllabus which is attached herewith.

In addition the paper BCH- 6.4 titled "Business Research Method and Project Work" carries 100 marks. As per the regulation of the syllabus, 50 marks for theory and 50 marks for the project work have been assigned. Hence, all colleges are requested to teach theory part of this paper to the students in the 6<sup>th</sup> semester for which written test will be conducted for 50 marks and ask the students to prepare a project for 50 marks (40 marks for project and 10 marks for Viva Voce)

The necessary information may kindly be communicated to the question setters to set the questions as per the revised syllabus taught to the students. This is very important.

**B.Com. : Semester - VI**  
**Paper- BCH-6.2: GST & Indirect Tax**  
**Duration: 3 hrs. Marks: 100 (80+20)**

### OBJECTIVE:

The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge

### Unit I- INTRODUCTION TO GOODS AND SERVICES TAX (GST)

Introduction to GST, Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST IN INDIA, GST objectives, Scope of GST, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill.

*Per*

Constitutional Amendments required for introduction of GST Indirect Taxes subsumed Post-GST : Principles for subsuming taxes under Goods & Services Tax (GST) in India. Indirect Taxes and Levies subsumed in GST. Events that have led to the introduction of GST. DUAL GST : Benefits of Dual GST. Structure Of Dual Model of GST , Key Features of Dual Model of GST. Benefits of implementing GST. CENTRAL GST - STATE / UNION TERRITORY GST - INTEGRATED GST and GST Cess. Pre-GST Regime Vs. GST Regime. Indirect Taxes

#### **Unit II- GST ACTS: (Structure & Terminology)**

Salient features of CGST Act, SGST Act (Odisha State), IGST Act, Meaning and Definition of various terms used under GST

#### **PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM TAX**

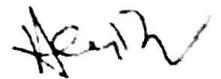
PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM TAX: (CGST & SGST)- Meaning and Scope of 'Supply' under GST Law, Taxable Person, Time of supply, Place of supply and Value of supply, Computation of Taxable Value and Tax Liability, Composition scheme; INPUT TAX CREDIT; PROCEDURE RELATING TO LEVY, COLLECTION AND EXEMPTION OF IGST, PAYMENT OF TAX, TCS, ILS, PRACTICAL PROBLEMS.

#### **Unit III- REGISTRATION, RETURNS AND ASSESSEMENT**

REGISTRATION - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration - Procedure for registration, Special provisions for Casual taxable persons and Non-resident taxable persons; CLASSIFICATION OF GOODS & SERVICES- HSN, SAC, TAX INVOICE AND OTHER SUCH INSTRUMENTS IN GST - Debit Note, Credit Note, Vouchers, Invoice; ACCOUNTS AND RECORDS; RETURN- Process of Return Filing, Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return; REFUND, OFFENCES AND PENALTIES; ASSESSMENT; AUDIT; APPEALS AND REVISION.

#### **Unit IV- GST Council AND REGULATORY FRAMEWORK**

GST COUNCIL: Structure, Powers and Functions Provisions for amendments; ROLE OF CBEC Division of Administrative Powers;



Unit- V GST AND TECHNOLOGY

GST Network, GST Eco System, GSP, ASP: National Anti-Profiterring Authority In GST Compliance Rating

Text Books Recommended

- ✓ Swain AK & Agrawal – GST: Concepts and Applications, Himalayan Publishing House.
- ✓ GST Manual: Taxman's Publication Ltd., New Delhi.

Suggested Books:

- ✓ GST and Indirect Taxes. Sanjeet Sharma. V.K. Global Pub. Pvt. Ltd. New Delhi.
- ✓ Mishra, Padhi and Bera – Text Books on GST & Practice, Vikash Publishing House Pvt. Ltd. New Delhi.

Controller of Examination  
Utkal University, Vani Vihar  
Bhubaneswar, Odisha-751004