



PERIYAR UNIVERSITY

Salem-636011

(Reaccredited with 'A++' Grade by the NAAC)

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

[CHOICE BASED CREDIT SYSTEM (CBCS)]

CERTIFICATE PROGRAMME IN GST FILING



OBE REGULATIONS AND SYLLABUS

(Effective from the Academic year 2025-2026 onwards)

CERTIFICATE PROGRAMME IN GST FILING

Certificate Programme : 6 months

1. Introduction

The Certificate programme in GST Filing & Indirect Taxation is designed to provide comprehensive knowledge on India's Goods and Services Tax (GST) frameworks, with a strong focus on GST return filing. This course will help learners understand GST laws, compliance requirements, input tax credit, and practical GST accounting. The curriculum integrates theoretical knowledge with hands-on training to prepare students for careers in taxation, finance, and business management.

Since the implementation of GST in India, businesses are required to comply with various GST laws, return filings, and documentation. This course helps individuals gain practical knowledge of GST registration, invoice preparation, return filing, input tax credit, e-way bills, audits, and more.

By the end of the program, students will be able to confidently handle GST filing and compliance for businesses, ensuring smooth tax management and legal adherence. The course also includes hands-on training with GST software like Tally, Clear Tax, and government GST portals, making it a valuable certification for those seeking career growths in taxation and finance.

Programme Educational Objectives:

- PEO1:** Provide a thorough understanding of GST law, including tax structure, compliance, and procedural aspects.
- PEO2:** Develop practical skills in GST registration, invoicing, e-way billing, and return filing.
- PEO3:** Equip learners with knowledge of input tax credit mechanisms and GST accounting.
- PEO4:** Foster awareness of ethical taxation practices and regulatory compliance.
- PEO5:** Prepare students for career opportunities in GST filing, taxation, finance, and consultancy.

Programme Objective

PO1: Understand the fundamentals of GST and indirect taxation.

PO2: Develop practical expertise in GST registration, compliance, and filing.

PO3: Analyze tax planning strategies and input tax credit mechanisms.

PO4: Gain proficiency in GST accounting and return filing using taxation software.

PO5: Ensure regulatory compliance and ethical tax practices.

3. Eligibility Criteria

- Minimum qualification: 10+2 (Higher Secondary Education) or equivalent.
- Open to graduates, working professionals, and business owners seeking taxation expertise.
- No age restrictions.

4. Programme Structure & Curriculum

Paper	Subject	Credits	Internal Marks	External Marks	Total Marks
Paper-I	Fundamentals of GST & Indirect Taxation	6	25	75	100
Paper-II	GST Registration, Compliance & E-Way Bills	5	25	75	100
Paper-III	GST Accounting, Input Tax Credit & Record Keeping	5	25	75	100
Paper-IV	GST Return Filing, Refunds & Practical Training	4	40	60	100
Total credit -20					

Mode of Instruction

- **Personal Contact Programs (PCP) – (40 Hrs)** - Classroom lectures and doubt-clearing sessions.
- **Assignments & Case Studies – (12 Hrs)** Practical learning through real-world examples.
- **Online & Digital Learning – (5 Hrs)** Access to LMS, recorded lectures, and e-books.
- **Internship & Practical Training – (10 Hrs)** Hands - on experience with GST software.

Learning Resources

- Study materials in print or digital formats (LMS, e-books, video lectures, etc.).

- Access to online learning portals, discussion forums, and recorded sessions as per UGC norms
- Periodic online or contact classes
- Instructional & Learning Components adopted.

**** Some programmes may have longer or shorter durations depending on academic needs and the complexity of the curriculum.**

Course Duration

- **Minimum Duration:** 6 Months – The program is designed to be completed within six months.
- **Maximum Duration :** 1 Years – Students may take up to one year to complete the course, allowing flexibility for working professionals and other commitments.

Scheme for Examination & Evaluation

Internal Assessment

Approaches	Marks
Seminar/Case Analysis	5
Class Tests (2 Numbers)	10
Assignment	5
Attendance & Class Participation	5
Total	25

External Assessment

Question Paper Pattern

Time : 3 Hrs

Max.Marks:75

Part -A (5X5 = 25 Marks)

Answer any five questions out of seven questions (K2 level)

Part -B (5X10 = 50 Marks)

Answer all questions (K2 level)

Either or type for each uni

Method of Evaluation for Diploma -Theory

Continuous Internal Assessment (CIA)	End Semester Examination (ESE)	Total Marks
25	75*	100

***Passing Minimum for External Examination shall be 30 out of 75 marks,**

***The total aggregate of internal and External shall be 40 Marks**

Scheme for Internship and Project

1. Credit Allocation and Structure

- **Course:** Internship/Major Project Component
- **Credits:** 4 credits
- **Assessment:** 100 marks (Internal and External)
- **Duration:** Typically completed the Internship & Project during the first 3 months respectively.

2. Guidelines for Internships and Projects

- **Mode:** Students have the option of selecting a Research-based project focusing on financial analysis, GST implementation, or tax planning.
- **Duration**
 - ❖ Internship: 4 to 6 weeks (minimum required engagement)
 - ❖ Project: A financial study that uses research to analyse data and provide recommendations.
- **Approval and Supervision**
 - ❖ Students will be assigned a supervisor for guidance.
 - ❖ The faculty/mentor must approve the topic/project/internship

3. Evaluation Scheme (100 Marks Total)

- Internship/Project Report Submission -40 marks
- Presentation & Viva-Voce -60 marks

Paper –I Fundamentals of GST & Indirect Taxation

Learning Objectives

1. To provide a fundamental understanding of GST and indirect taxation.
2. To introduce key concepts of taxation, including direct Vs. indirect taxes.
3. To explore the historical evolution and structure of GST in India.
4. To understand the implications of GST on businesses and consumers.
5. To analyze different components of GST and their applications.

Unit -I Introduction to Indirect Taxation
<ul style="list-style-type: none">• Concept of direct and indirect taxes.• Evolution of indirect taxation in India.• Introduction to pre-GST taxation (Excise, VAT, Service Tax, etc.).• Need for GST and its impact on the economy.
Unit-II Overview of GST Structure and Components
<ul style="list-style-type: none">• Constitutional provisions related to GST.• Key features and structure of GST.• Types of GST: CGST, SGST, IGST, and UTGST.• GST rate slabs and tax categories.
Unit-III GST Supply, Levy, and Collection
<ul style="list-style-type: none">• Meaning and scope of supply under GST.• Taxable events and valuation rules.• Reverse charge mechanism (RCM) and composite levy.• GST exemptions and threshold limits.
Unit-IV Input Tax Credit (ITC) & GST Compliance
<ul style="list-style-type: none">• Concept and eligibility of ITC.• ITC documentation and record-keeping.• ITC reconciliation and reporting.• Common errors and penalties related to ITC claims.
Unit-V GST Implementation and Business Impact
<ul style="list-style-type: none">• GST's impact on business operations and pricing.• Sector-wise impact of GST.• Challenges in GST implementation.• Recent amendments and future scope of GST.

Course Outcome: Students will be able to:

CO.No	CO statement	Knowledge Level
CO1	Explain the fundamental concepts of indirect taxation and GST.	K2
CO2	Analyze the structure and functioning of GST in India.	K4
CO3	Apply GST provisions to business transactions.	K3
CO4	Maintain records for ITC and ensure GST compliance.	K3
CO5	Evaluate the impact of GST on different industries and the economy.	K5

Text Book:

1. **Dr. Usha Devi N., and R.G. Saha (2024)** Income Tax including GST (Direct and Indirect Taxes), Twelfth, Himalaya Publishing House, Hyderabad.
2. **Dr. H.C. Mehrotra, and Prof. V.P. Agarwal (2023)** Goods and Services Tax (G.S.T.) & Customs Duty, 11th Edition, Sahitya Bhawan Publications, Agra.
3. **Mohd. Rafi (2025)**, Indirect Taxes Containing GST, Customs, FTP & Comprehensive Issues, 30th edition., Bharat Law House Pvt. Ltd. New Delhi.

References:

1. **CA Anoop Modi., etal., (2022)**, Indirect Tax Goods and Services Tax (GST), SBPD Publications, Agra.
2. Indirect Taxation, (2020), LAP Lambert Academic Publisher, Uttar Pradesh.
3. Indirect Taxation: Including GST (2020), Independently Publisher Maharashtra.

Paper –II GST Registration, Compliance & E-Way Bills

Learning Objectives

1. To provide an in-depth understanding of GST registration and compliance.
2. To familiarize students with GST return filing procedures.
3. To introduce the concept and functioning of E-Way Bills.
4. To develop hands-on skills for GST portal usage and documentation.
5. To understand penalties and legal provisions related to non-compliance.

Unit -I GST Registration Process
<ul style="list-style-type: none">• Need and eligibility for GST registration.• Step-by-step GST registration process.• Voluntary and mandatory registration.• Composition scheme under GST.
Unit-II GST Returns and Filing Procedures
<ul style="list-style-type: none">• Types of GST returns (GSTR-1, GSTR-3B, GSTR-9, GSTR-9C, etc.).• Due dates and penalties for late filing.• Rectification of errors in GST returns.• Role of digital signatures and online portals.
Unit-III GST Compliance & Record-Keeping
<ul style="list-style-type: none">• Taxpayer compliance ratings.• Maintaining records and invoices.• GST audit and assessment.• Dealing with GST notices and scrutiny.
Unit-IV Invoicing under GST
<ul style="list-style-type: none">• Concept and importance of E-Way Bills.• Registration and generation of E-Way Bills.• Validity and cancellation of E-Way Bills.• Compliance requirements for transportation of goods.
Unit-V Legal Provisions and Penalties
<ul style="list-style-type: none">• Offenses under GST and penalties.• Anti-profiteering measures.• Appeals and dispute resolution process.• Recent amendments and compliance updates.

Course Outcome: Students will be able to:

CO.No	CO statement	Knowledge Level
CO1	Understand the GST registration process and eligibility criteria.	K2
CO2	Perform GST return filing using the GST portal.	K3
CO3	Maintain proper compliance records and respond to GST notices.	K4
CO4	Generate and manage E-Way Bills for transportation of goods.	K3
CO5	Evaluate legal implications and penalties related to GST violations.	K5

Text Book:

1. **CA N. Raghunandan, et al.,(2021)**, Madhukar Hiregange's Practical Guide to E-Way Bill under GST, Bloomsbury Professional India.
2. **S.S. Gupta (2023)**, GST – How to Meet Your Obligations, Taxmann Publications Pvt Ltd. New Delhi.
3. **CA Arpit Haldia (2023)**, GST Made Easy, Taxmann Publications Pvt Ltd, New Delhi.

References:

1. **Vashishtha Chaudhary, et al., (2023)** GST – A Practical Approach, Taxmann Publications Pvt Ltd., New Delhi.
2. **CA Ishaan and V. Patkar, (2023)**, GST – Law Guide, Taxmann Publications Pvt Ltd, New Delhi.
3. **Aditya Singhania (2023)**, GST Practice Manual, Taxmann Publications Pvt Ltd., New Delhi. New Delhi.

Paper –III GST Accounting, Input Tax Credit & Record Keeping

Learning Objectives

1. To provide a foundational understanding of Goods and Services Tax (GST) accounting principles.
2. To familiarize students with input tax credit mechanisms and GST compliance.
3. To develop skills for proper GST record-keeping and reconciliation.
4. To introduce accounting tools and software used for GST-related financial management.
5. To equip students with knowledge of GST audits and reporting.

Unit -I Introduction to GST Accounting
<ul style="list-style-type: none">• Overview of GST framework and structure.• Key accounting principles related to GST transactions.• Understanding tax invoices, credit notes, and debit notes.• Dual GST Model and its impact on businesses.
Unit-II Input Tax Credit (ITC) & Compliance
<ul style="list-style-type: none">• Concept and eligibility criteria for claiming ITC.• ITC restrictions and reversals.• Documentation requirements for ITC claims.• ITC reconciliation and common errors in claiming credit.
Unit-III GST Record Keeping and Documentation
<ul style="list-style-type: none">• Essential records to be maintained under GST law.• GST ledger maintenance (Electronic Cash Ledger, Electronic Credit Ledger, and Liability Ledger).• Importance of proper documentation in GST audits.• Methods to rectify mismatches in records and GST filings.
Unit-IV GST Reconciliation & Financial Reporting
<ul style="list-style-type: none">• Monthly, quarterly, and annual reconciliation of GST transactions.• Role of GST audits in business compliance.• Financial statements and GST disclosures.• Use of accounting software (Tally, QuickBooks, SAP) for GST transactions.
Unit-V GST Audit and Taxation Strategies
<ul style="list-style-type: none">• Importance of GST audit and compliance checks.• Common errors and penalties under GST.• Tax planning strategies to optimize GST liabilities.• Case studies on GST implementation and impact.

Course Outcome: Students will be able to:

CO.No	CO statement	Knowledge Level
CO1	Explain the fundamentals of GST accounting and compliance requirements.	K2
CO2	Apply ITC principles effectively in business transactions.	K3
CO3	Maintain accurate GST records and ledgers for compliance.	K3
CO4	Reconcile and analyze GST transactions for financial reporting.	K4
CO5	Perform GST audits and tax planning to optimize business tax liabilities.	K5

Text Book:

1. Goods and Services Tax (GST) Accounting & Procedures (2022) - ICAI Publications, Noida.
2. **V.S. Datey (2023)** - GST Ready Reckoner, 22nd Edition, Taxmann Publications Private Limited, New Delhi.
3. **Rakesh Garg and Sandeep Garg (2024)** - Practical Guide to GST Compliance, 4th edition, Commercial Law Publishers, New Delhi.

References:

1. **V.S. Datey (2022)** - GST Law & Practice. Taxmann Publications Pvt Ltd, Maharashtra.
2. Tally for GST Accounting - Tally Solutions, Bengaluru
3. **CA Rajat Mohan (2024)** - Advanced GST Audit and Tax Planning, 8th edition, Bharat Law House Pvt Ltd, New Delhi.

Paper –IV GST Return Filing, Refunds & Practical Training
Learning Objectives

1. To provide knowledge of GST return filing processes and formats.
2. To introduce the refund process under GST and eligibility criteria.
3. To develop hands-on skills in preparing and filing GST returns.
4. To familiarize students with online GST portal usage and compliance requirements.
5. To provide real-world case studies and practical exposure to GST compliance.

Unit -I Overview of GST Return Filing
<ul style="list-style-type: none">• Types of GST returns (GSTR-1, GSTR-3B, GSTR-9, GSTR-9C, etc.).• Due dates and filing procedures.• Common errors and penalties in GST return filing.• Role of digital signatures and e-filing.
Unit-II Practical Training on GST Return Filing
<ul style="list-style-type: none">• Step-by-step filing of GSTR-1 and GSTR-3B.• Understanding Annual Return (GSTR-9) and Reconciliation (GSTR-9C).• Reverse charge mechanism (RCM) and its impact on returns.• Use of GST software and government portals for filing.
Unit-III GST Refunds & Adjustments
<ul style="list-style-type: none">• Situations where GST refunds can be claimed.• Procedure for applying for GST refunds.• Refund on export of goods and services.• Dealing with GST mismatches and adjustments.
Unit-IV Online GST Portal and Compliance Tools
<ul style="list-style-type: none">• Registration and login procedures on the GST portal.• Updating GST profile and managing GST notices.• Compliance ratings and their impact on businesses.• Role of automation in GST compliance (E-invoicing, E-way Bills, etc.).
Unit-V Case Studies & Industry-Based Training
<ul style="list-style-type: none">• Case studies on GST non-compliance and legal disputes.• Practical scenarios in GST compliance for businesses.• Simulated filing exercises using industry case studies.• Internship/Project works on GST return filing and reconciliation.

Course Outcome: Students will be able to:

CO.No	CO statement	Knowledge Level
CO1	Understand different types of GST returns and their filing procedures.	K2
CO2	Perform hands-on filing of GST returns using online tools.	K3
CO3	Handle GST refunds and adjustments efficiently.	K4
CO4	Use the GST portal effectively for compliance and reporting.	K3
CO5	Gain practical industry exposure through real-world GST case studies.	K5

Text Book:

1. GST Manual with GST Law Guide (2022) - Taxmann Publications. New Delhi.
2. GST Compliance & Procedures (2023) - ICAI Publications, New Delhi
3. **Sanjeev Agarwal (2024)**, Practical Aspects of GST Return Filing & E-Way Bill Management, Commercial Law Publishers Pvt. Ltd. India.

References:

1. **Rakesh Garg and Sandeep Garg (2022)** - A Comprehensive Guide to GST Returns, Commercial Law Publishers (India) Pvt. Ltd, India.
2. **CA Rajat Mohan (2023)** Simplified Approach to GST Refunds & Adjustments, Taxsutra Bharat, Data Base, Pune.
3. **CA Pritam Mahure (2024)** Advanced Case Studies in GST Compliance, Current Law House Publisher, Jaipur.