

**GUIDELINES FOR PAPER TITLED: ‘GOODS AND SERVICES TAX (GST)
AND CUSTOMS LAW’**

**B.COM. PAPER NO.: DISCIPLINE SPECIFIC CORE COURSE- 6.3 (DSC-
6.3), SEMESTER-VI**

**UNDERGRADUATE CURRICULUM FRAMEWORK (UGCF) BASED ON
NATIONAL EDUCATION POLICY (NEP)**

JOINTLY ORGANISED

BY

**DEPARTMENT OF COMMERCE, DELHI SCHOOL OF ECONOMICS,
UNIVERSITY OF DELHI**

AND

**DEPARTMENT OF COMMERCE, SRI GURU GOBIND SINGH COLLEGE
OF COMMERCE, UNIVERSITY OF DELHI**

DATE: 4th FEBRUARY, 2025

MINUTES OF THE MEETING

An online meeting of the paper Titled: ‘GOODS AND SERVICES TAX (GST) AND CUSTOMS LAW’ of B.Com. Semester-VI, Paper No. DISCIPLINE SPECIFIC CORE COURSE- 6.3 (DSC-6.3), was jointly organized by the Department of Commerce, Delhi School of Economics, University of Delhi and the Department of Commerce, Sri Guru Gobind Singh College of Commerce, University of Delhi. The meeting was held through Google Meet Platform (Meeting ID: <https://meet.google.com/wuu-phzg-pbk>) on Tuesday, 4th February, 2025 at 1.00 PM to prepare guidelines for the above mentioned subject. The meeting was convened by Ms. Rasleen Kaur, Assistant Professor, Department of Commerce, Sri Guru Gobind Singh College of Commerce. Following faculty members of the different colleges of University of Delhi associated with the teaching of this paper were present in the meeting:

S.No.	Name of the Faculty	Department/ Affiliated College
1	DR. SUPREET KAUR, REPRESENTATIVE	DEPARTMENT OF COMMERCE, DELHI SCHOOL OF ECONOMICS
2	MS. RASLEEN KAUR, CONVENER	DEPARTMENT OF COMMERCE, SRI GURU GOBIND SINGH COLLEGE OF COMMERCE.
3	MR. AASHISH JAIN	SRI VENKATESWARA COLLEGE
4	DR. ABHAY PANDEY	RAMANUJAN COLLEGE

5	MS. AIMAN	SATYAWATI COLLEGE
6	DR. AJAY KUMAR GARG	PGDAV COLLEGE (EVENING)
7	DR. ANUJ JAIN	COLLEGE OF VOCATIONAL STUDIES
8	DR. ANUPREET KAUR MOKHA	SRI GURU TEGH BAHADUR KHALSA COLLEGE
9	MS. BHAWNA THAKRAN	SRI AUROBINDO COLLEGE (EVENING)
10	MR. BHUBNESH YADAV	DAULAT RAM COLLEGE
11	MS. BHUPINDER KAUR ANEJA	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE
12	MS. DAMANPREET KAUR	SRI GURU NANAK DEV KHALSA COLLEGE
13	MR. DEEPAISH	RAMJAS COLLEGE
14	DR. DEEPIKA	SRI VENKATESWARA COLLEGE
15	MR. DILIP KUMAR GUPTA	ATMA RAM SANATAN DHARMA COLLEGE
16	MR. HARJINDER SINGH	SGND KHALSA COLLEGE
17	DR. HEPHZIBAH BEULA JOHN	JESUS AND MARY COLLEGE
18	MS. HERSHEEN KAUR	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE
19	PROF. KAMAL MOHAN BANSAL	DR. BHIM RAO AMBEDKAR COLLEGE
20	DR. KANUPRIYA MALHOTRA	KAMALA NEHRU COLLEGE
21	MS. KRITIKA KHURANA	MAITREYI COLLEGE
22	DR. MAHENDRA PAL SINGH	SWAMI SHRADDHANAND COLLEGE
23	DR. MAYA RANI	MOTI LAL NEHRU COLLEGE (EVE)
24	DR. MEETAKSHI PANT	SHAHEED BHAGAT SINGH COLLEGE

25	DR. NISHI SHARMA	DR.BHIM RAO AMBEDKAR COLLEGE
26	MS. PINKEY PANDEY	SRI AUROBINDO COLLEGE EVENING
27	DR. RAGHVENDRA BOCHALIYA	ATMA RAM SANATAN DHARMA COLLEGE
28	DR. RAGHVENDRA BOCHALIYA	ATMA RAM SANATAN DHARMA COLLEGE
29	MR. RANJEET KUMAR AGARWAL	COLLEGE OF VOCATIONAL STUDIES
30	DR. RASHI PALIWAL	ADITI MAHAVIDHYALAYA
31	MS. REENA YADAV	SHYAM LAL COLLEGE
32	DR. RENU YADAV	DAULAT RAM COLLEGE
33	MS. RUCHITA DANG	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE (NCWEB)
34	DR. SAGAR	SATYAWATI COLLEGE EVENING
35	DR. SAUMYA SINGH	SHIVAJI COLLEGE
36	DR. SHASHI KUMARI	SHAHEED BHAGAT SINGH EVENING COLLEGE
37	DR. SHILPI SAHI	BHARATI COLLEGE
38	MS. SHIVANI KALRA	VIVEKANANDA COLLEGE
39	DR. SONAL BABBAR	MAITREYI COLLEGE
40	DR. SONIA KAUSHIK	BHARATI COLLEGE
41	DR. SUMANT MEENA	GARGI COLLEGE
42	MR. TANMOY SARDAR	RAMJAS COLLEGE
43	MS. TRIPTI GOEL	ARYABHATTA COLLEGE
44	MR. TUSHER KANTI DEBBARMA	DYAL SINGH EVENING COLLEGE

The following guidelines were set in the meeting with the consent of the teachers present in the meeting and the Representative of the Department of Commerce, Delhi School of Economics, University of Delhi, to have uniformity and consistency in teaching thereby facilitating the teaching-learning process.

General Guidelines:

- All provisions notified up to 31st December immediately preceding the start of the even semester will be considered.
- There will be 5 questions in all with internal choice.
- Weightage of the unit on customs law will be 12 Marks i.e. the option in the internal choice against a question on customs law should be from customs law only.
- Rates of GST shall be given by the examiner in all the practical questions.
- Questions based on Case studies should be included.

Unit 1: Structure, Registration and Exemptions (9 Hours)

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism; Registration; Exemptions from GST

Guidelines

1. The constitutional framework of indirect taxes before GST is to be covered briefly.
2. The 101st Constitutional amendment and its relevance should be covered.
3. In respect of provisions on Registration, emphasis should be laid on liability to register (Section 22-27) along with Rule 10. A practical question on registration and aggregate turnover may be asked. Provisions of Amendment, Cancellation of Registration, Revocation of Cancellation of Registration may be discussed very briefly.
4. With respect to exemptions notified for services, the following areas are to be covered broadly (health, education, agriculture, legal services, renting of residential dwelling, transportation of passengers, transportation of goods by GTA, Interest)
5. The questions to be asked from this unit can be both theory and practical based.
(18 Marks out of 90 Marks)

Unit 2: Levy and Collection of GST (16 Hours)

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Guidelines

1. Greater emphasis on practical questions and case studies.
2. In relation to Place of Supply, Provisions under section 13(3) to 13(13) of IGST Act to be covered briefly.
3. Concept of OIDAR and Online Money Gaming to be discussed.
4. The questions to be asked from this unit can be practical based.
(27 Marks out of 90 Marks)

Unit 3: Input Tax Credit and Reverse Charge Mechanism (9 Hours)

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Guidelines

1. Greater emphasis on practical questions from Input Tax Credit.
2. Emphasis on Eligibility, Conditions, Blocked Credit, Utilization of ITC.
3. Apportionment of Common credit of both Input Goods and Services and Capital Goods (Rule 42 and 43) to be discussed briefly.
4. In RCM, all the goods and services are to be covered except those relating to the transfer of Development Right/FSI and Lending of Securities under Securities Lending Scheme, which will be covered in brief.
5. The questions to be asked from this unit can be both theory and practical- based.

(18 Marks out of 90 Marks)

Unit 4: Tax Invoice, Returns and Payment of Tax (7 hours)

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

Guidelines

1. Provisions in respect of e-way Bills can be discussed in brief.
2. Provisions with respect to the taxability of e-commerce are to be explained.
3. In respect of Returns, forms GSTR-1, GSTR-2A, GSTR-2B, GSTR-3B, GSTR-4 and Annual Returns GSTR-9, GSTR-9A and GSTR-9C, QRMP to be covered.
4. The questions to be asked from this unit can be theory-based.

(15 Marks out of 90 Marks)

Unit 5: Customs Law (4 Hours)

Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

Guidelines

1. Basic concepts in respect of the following be covered in detail-
Indian customs waters, Indian territorial waters, Exclusive economic zones, high seas & taxable event in case of imports.
2. Types of customs duties to be covered-
Basic customs duty, anti-dumping duty, safeguard duty & protective duty.
3. Valuation for Import duty (A practical question on computation of assessable value (customs value) based on transaction value may be asked.)

(12 Marks out of 90 Marks)

All the faculty members participated actively in the deliberations and appreciated the timely initiative of Sr. Prof. Ajay Kumar Singh, Dean & Head, Department of Commerce, University of Delhi and expressed sincere thanks to Dr. Sonal Thukral and Dr. Kiran Bala, Department of Commerce, University of Delhi for smooth coordination and facilitation of

this meeting. Sincere gratitude to Dr. Supreet Kaur, Assistant Professor and Representative, Department of Commerce, University of Delhi for her input and support throughout the deliberations in the meeting.

The meeting ended with a special vote of thanks to Dr. Supreet Kaur, Representative, Department of Commerce, Delhi School of Economics, University of Delhi. Gratitude was expressed to Dr. Jatinder Bir Singh, Principal, Sri Guru Gobind Singh College of Commerce, University of Delhi, for his continuous encouragement and untiring support for taking the initiative.



Dr. Supreet Kaur

Representative
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Ms. Rasleen Kaur

Convener
Department of Commerce
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