Rayat Shikshan Sanstha's

Shri Sadguru Gangageer Maharaj Science, Gautam Arts and Sanjivani Commerce College, Kopargaon, Dist- Ahmednagar- 423601

Department of Commerce and Management

Academic Year 2017-18

Short Term Course

Goods and Service Tax

Report

'Department of Commerce and Management' has conducted Short Term Course in Goods and Service Tax (GST) for the professional development of students. The syllabus & evaluation pattern has been designed by members of the faculties from the department along with outside professional experts. The Department has signed MOUs with Bank of Maharashtra, Kopargaon Branch, Nilaya Foundation, Nashik and Disha Computers, Kopargaon. This course was conducted for the class F.Y.B.Com. The Department guided to students about updated information and knowledge related to Indirect Taxes and GST.

There were 120 students enrolled for this course. This course was started from 2nd December 2017. The syllabus of this course included theory and practical work. The computer lab with 15 computers was available for the beneficiaries of this course. The Department provided Accounting Software's for accounting studies. The students practiced the software and their practical as per the schedule.

After successfully completion of this course students got knowledge about Indirect Taxes and GST Process in India. This course helped students to develop their personality, competencies, capabilities and enhancing productivity & performance at the work place.

On 14th March 2018 department has conducted examination. After passing the examination college has distributed certificates to the students. Total 96 students have completed this course successfully.

Course Coordinator

Head
Commerce Department
S.S.G.M.College,Kopargaon

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Principal
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Department of Commerce and Management

Academic Year 2017-18

Short Term Course

Goods and Service Tax

Notice

Date: 21/11/2017

All the students of F.Y.B.Com hereby informed that, the lectures of Short Term Course in Goods and Service Tax will be scheduled from 02/12/2017 as per attached time table.

Lectures are compulsory for all the students. After completion of this course department will be conduct examination. Students will get certificates after passing of examination of Short Term Course.

If you have any doubts kindly contact to course coordinator.

Course Coordinator

Principal
S.S.G.M.Science,Gautam Arts &
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Department of Commerce and Management

Academic Year 2017-18

Short Term Course

Goods and Service Tax

Time Table

Class	Time	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
F.Y. B.Com	11:00 am to 11:50 am	Theory Mr. P. S. Yadav	Theory Mr. P. S. Yadav	Theory Mr. P. S. Yadav	-	-	-
	11:50 am to 12:40 pm	-	-	Practical Ms. H. B. Nankar	Theory Mr. P. S. Yadav	-	-
	12:40 pm to 1:20 pm	-	-	-	Practical Ms. H. B. Nankar	Practical Ms. H. B. Nankar	Practical Ms. H. B. Nankar

Course Coordinator

Head
Commerce Department
S.S.G.M.College,Kopargaon

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Department of Commerce and Management

Academic Year 2017-18

Short Term Course

Goods and Service Tax

'Department of Commerce and Management' has decided to conduct Short Term Course in Goods and Service Tax for F.Y.B.Com in the academic year 2017-2018. Following members of board of studies were present to develop and design the syllabus at college level.

Sr. No.	Name	Profession	Area	Designation
1	Dr. Gadhe D. P.	Head	Commerce	Chairman
2	Dr. Shaikh S. D.	Associate Professor	Commerce	Coordinator
3	Miss. Shaikh A. M.	Associate Professor	Commerce	Member
4	Mr. P. S. Yadav	Assistant Professor	Commerce	Member
5	Ms. H. B. Nankar	Assistant Professor	Commerce	Member
6	Mr. AghavVikas	H. R. Manager (RCC)	Entrepreneurship	Member
7	Adv. Yeole M. P.	Advocate	Law	Member
8	Dr. Deokar S. S.	Placement Officer	S.S.G.M. College	Member

1. **Title of the Course:** Goods and Service Tax.
2. **Target Group:** F. Y. B. Com
3. **Preamble:**

   The course is designed for students to acquire skills and fulfil the present need of Industry. This course and the relevant training will prepare the student to be able to carry GST tasks in all three sectors such as Manufacturing, Trading and Service Industries.

4. **Objectives:**
   - To provide adequate basic understanding about Goods and Service Tax and specific skill sets among the candidates.
   - To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.
   - To acquire knowledge about computation and submission of GST return under regulations of tax in India.
   - To understand the practical implications involved in GST and application of GST rules in Tally.

5. Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: Know about importance of Indirect taxes in India and the journey of GST in India since the year 2004.

CO2: List out the accounts to be maintained as per GST laws and various returns to be filed to get the input tax credit.

CO3: Know about the application of GST in case of businesses which are service-oriented and rates for service businesses and their application mechanism.

CO4: Know about Application of GST in tally ERP 9, recording business transaction in relating to business transaction and other relevant areas which have to be filed by the business entity as per GST law.

CO5: understand the reasons behind the implementation of GST in India and its effect on all the sectors of Economy.

6. Employment Opportunities:

- Tax Consultant
- Junior Accountant
- Senior Accountant

7. Syllabus:

Sr. No.	Name of the Topic	Contents	Theory Lectures	Practical	Total Lecture
1	Overview of GST Law	Constitutional Provisions, Pre-GST regime, GST Council, CBIC, GST Portal. Intra-State and Inter-State Supply Briefing on SGST, CGST, IGST, UTGST Exempted and Zero-Rated Supply Mixed and Composite Supply	**05**	-	05
2	Composition Scheme	Composition Levy Scheme in GST – Features, Merits & Demerits, Persons eligible to register under Composition Levy Scheme	**05**	-	05
3	GST Registration & Amendment Process	Legal provisions applicable for GST Registration, New Registration Process and Documentation Requirements, GST Identification Number (GSTIN), GST Registration Certificate, Process of Amendment of Core & Non-core fields for existing GST registration, Cancellation, Surrender and Revocation	**05**	05	10
4	Supply Concepts – an in-depth analysis	Place, Time & Value of Supply of Goods & Services, Tax Rates applicable & resources to find the tax rates applicable for the goods and services	**05**	-	05

5	Input Tax Credit (ITC) & its Utilization	Input Tax Credit Mechanism in GST – explained with practical examples, GST Input on Capital Goods, Blocked Credit – Cases where ITC under GST cannot be availed, Reverse Charge Mechanism (RCM) under GST, GST Set off rules – ITC utilization with examples	**05**	05	10
6	Tax Invoice/ Bill of Supply under GST	Guide on the rules, format & contents of Tax Invoice, Bill of Supply, Credit Note, Debit Note, Learning on preparation of GST Invoice (for regular tax payers), Preparation of Bill of Supply (for composition tax payers)	**05**	05	10
7	Filing of GST Returns	Types of different GST returns and their formats, Process of filing of GST returns, Payment of GST (Modes of payment of Tax Liability through GST Challan)	-	05	05
8	Discussion on different aspects of GST	E-Commerce Operator & Job Work, Input Service Distributor (ISD), E-Way Bill and its process of generation, Accounting of GST in the books of accounts, Assessment & Audit Refunds – an overview	**05**	05	10
Total			**35**	**25**	**60**

8. Medium of Instruction:

The medium of instruction for course shall be either Marathi or English except languages.

9. Evaluation Pattern:

Written Examination (30 Multiple Choice Questions)	**60 Marks**
Practical/ Project	**40 Marks**
Total	**100 Marks**

10. Standard of Passing:

A candidate is required to obtain 40% marks in Written Examination and Practical/ Project. It means that passing separately at Written Examination and Practical/ Project is compulsory.

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11. Conversion of Marks & Percentage into Grade:

Grade	Total Marks	Percentage
O (Outstanding)	80 - 100	80% - 100%
A+ (Excellent)	70 - 79	70% - 79%
A (Very Good)	60 - 69	60% - 69%
B+ (Good)	55 - 59	55% - 59%
B (Above Average)	50 - 54	50% - 54%
C (Average)	46 - 49	46% - 49%
D (Pass)	40 - 45	40% - 45%
F (Fail)	0 - 39	0% - 39%
AB (Absent)	0	0

12. Certification:

After successfully complete and fulfil standard of passing this course student can get certificate with grade.

13. References:

1. Dr. V. K. Singhania : Students Guide to Income-tax including Service Tax/VAT; Taxmann Publications Pvt. Ltd., 59/32, New Rohtak Road, New Delhi – 110 005
2. GirishAhuja and: Systematic Approach to Income-tax, Service Tax and VAT; Bharat Law Ravi Gupta House, T-1/95, Mangolpuri Industrial Area, Phase I, New Delhi-110 083.
3. B. B. Lal and N. Vashist : Direct Taxes, Income Tax, Wealth Tax and Tax Planning; Darling Kindersley (India) Pvt. Ltd., 482, FIE, Patparganj, Delhi.-110092

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Dist- Ahmednagar- 423601

Short Term Course 2017-18

Goods and Service Tax

Class- F.Y.B.COM.

List of Students

SR. NO.	ROLL NO.	NAME OF STUDENTS
1	4001	Aaher Kalyani Vasantrao
2	4002	Abhale shital babasaheb
3	4003	Agwan Ragini Machhindra
4	4004	Agwan Rajesh Kailas
5	4005	Aher Kiran Nanasaheb
6	4006	Aher Ravi Ramdas
7	4007	Aher Snehal Machhindra
8	4008	Aher Swati Ashok
9	4009	Attas Saniya Umar
10	4010	Autade Nikita Vilas
11	4011	Autade Priyanka Dilip
12	4012	Avhad Kavita Rajedra
13	4013	Bagad Shailesh Subhash
14	4014	Bagul Ganesh Vijay
15	4015	Bagul Priti Dattatray
16	4016	Bajaj Bipin Mahesh
17	4017	Barawkar Snehal banan
18	4018	Barhate Pankaj bhausaheb
19	4019	Barhate Sarika Babasaheb
20	4020	Beldar Jayshri Dipak
21	4021	Bhagwat Devidas Sanjay
22	4022	Bhagwat Mayur Sudam
23	4023	Bhakare Kunal Rajendra
24	4024	Bhakare Vaishnav Ashok
25	4025	Bhasale Kunal Umesh
26	4026	Bhate Sonali Balasaheb
27	4027	Bhingare Arati Santosh
28	4028	Bhingare Priyanka Uttam
29	4029	Bhingare Sanket Dadasaheb
30	4030	Bhujade Manoj Kishor
31	4031	Bhujbal Samiksha Balasaheb
32	4032	Bhusare Pooja Pravin
33	4033	Bumb Ashish Manojkumar
34	4034	Chavan Basaheb Namdev
35	4035	Chavan Dattu Pundlik
36	4036	Chine Namrata Arun
37	4037	Dabhade Rohit Ashok

38	4038	Dabhade Shital Rajendra
39	4039	Dabhade Shubham Ramesh
40	4040	Dalvi Vaishali Dattatray
41	4041	Darunkar Kartiki sanjay
42	4042	Dawange Harshada Kailas
43	4043	Deokar Sahil Gorakshnath
44	4044	Deokar Sudhir Bhausaheb
45	4045	Deshmukh Akshada Dipak
46	4046	Deshmukh Kshitija Shivaji
47	4047	Dhamane Somnath Raju
48	4048	Dhiwar akash Suresh
49	4049	Endait Prajakta Ganesh
50	4050	Fartale Gayatri Bhagwan
51	4051	Gade Bhagyashri Rajendra
52	4052	Gade Shivani Vikramaditya
53	4053	Gadekar Rohini Haribhau
54	4054	Gadekar Sachin Nandu
55	4055	Gadekar Shubham Dnyandev
56	4056	Gaikwad Akshay Sakhahari
57	4057	Gaikwad Bharat Ganesh
58	4058	Gaikwad Sachin Balasaheb
59	4059	Gaikwad Shital Anil
60	4060	Gaikwad Surekha Sunil
61	4061	Gandhi Harshad Punamchand
62	4062	Gangwal Nikita Mahavir
63	4063	Garud Sonal Govind
64	4064	Ghate Mahesh Dattatray
65	4065	Ghaytadkar Rohini Babasaheb
66	4066	Ghoderav Adarsha Rajendra
67	4067	Gholap Rushikesh Narayan
68	4068	Ghorpade Komal Bhskar
69	4069	Ghotekar Shubham Bhausaheb
70	4070	Giri Nikhil Vinod
71	4071	Girme Madhuri Sanjay
72	4072	Gonte Ganesh Dilip
73	4073	Gondakar Shivam Ashok
74	4074	Gosavi Shraddha Chandrakant
75	4075	Gujar Mukund Sanjay
76	4076	Gunjal Akash Bhaskar
77	4077	Gunjal Santosh Laxman
78	4078	Hatgaonkar Suchit Sunil
79	4079	Hinge Anuradha Babasaheb
80	4080	Hivare durga Tulsiram
81	4081	Hote Rutuja Dattatray
82	4082	Jadhav Anita Gorakh
83	4083	Jadhav Arati Vijay

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84	4084	Jadhav Hitesh Vasant
85	4085	Jadhav Kaveri Gorakh
86	4086	Jadhav Mayuri Ashok
87	4087	Jadhav Mrunalini Sanjay
88	4088	Jadhav Vaishali Ashok
89	4089	Jagtap Sagar Dnyaneshwar
90	4090	Jamdade Kishori Digmbar
91	4091	Jore Ankita Suresh
92	4092	Jorvekar Madhukar Ramdas
93	4093	Kadam Mangesh Prakash
94	4094	Kadam Neha Vijay
95	4095	Kadam Pranjal Sanjay
96	4096	Kajale Harshada Anil
97	4097	Kalaskar Bharati Dattatray
98	4098	Kale Akshay Sanjay
99	4099	Kale Komal Kanifnath
100	4100	Kale Sachin Kailas
101	4101	Kalwaghe Gautam dilip
102	4102	Kalwaghe Krushna Harshvardhan
103	4103	Kambale Rohan Ravi
104	4104	Kandekar Shailendra Prabhakar
105	4105	Kangane Priyanka Bhausheb
106	4106	Kankrane Samiksha Dattatray
107	4107	Katore Pallavi Ramchandra
108	4108	Kawadwale Amruta Dattatray
109	4109	Kayastha Suraj Sunil
110	4110	Kedar Ajit sharad
111	4111	Kekan Kavita Shankar
112	4112	Kekan Mayuri Kisan
113	4113	Karmale Dipti Jalindar
114	4114	Khatokar Harshda Dilip
115	4115	Khiradkar Kaveri Ravindra
116	4116	Kokane Ruchi Vishnu
117	4117	Kolhe Akshada Bharat
118	4118	Kopare Sagar Pandit
119	4119	Kopare Siddharth Santosh
120	4120	Kshirsagar Prajyot Punjaram

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Department of Commerce & Management

Short Term Course Acadeic Year- 2017-18

Goods and Service Tax

Attendance Sheet

Class: F.Y.B.Com

Sr. No.	Roll No.	Name of the Student	2/12/17	11/12/17	18/12/17	1/1/18	8/1/18	22/1/18	5/2/18	12/2/18	19/2/18	26/2/18
1	4001	Aaher Kalyani Vasantrao	Kalyani	Kalyani	Kalyani	Kalyani	Kalyani	Kalyani	Ab	Kalyani	Kalyani	Kalyani
2	4002	Abhale shital babasaheb	Shital	Shital	Shital	Shital	Shital	Ab	Shital	Shital	Shital	Ab
3	4003	Agwan Ragini Machhindra	Ragini	Ragini	Ragini	Ragini	Ragini	Ragini	Ab	Ragini	Ab	Ragini
4	4004	Agwan Rajesh Kailas	Rajesh	Rajesh	Ab	Rajesh	Rajesh	Rajesh	Rajesh	Rajesh	Rajesh	Rajesh
5	4005	Aher Kiran Nanasaheb	Kiran	Ab	Kiran	Kiran	Ab	Ab	Kiran	Kiran	Ab	Kiran
6	4006	Aher Ravi Ramdas	Ravi	Ravi	Ab	Ravi	Ravi	Ravi	Ravi	Ab	Ravi	Ravi
7	4007	Aher Snehal Machhindra	Aher	Aher	Ab	Aher	Aher	Aher	Ab	Aher	Aher	Aher
8	4008	Aher Swati Ashok	Ahee	Ab	Ahee	Ahee	Ahee	Ab	Ahee	Ahee	Ahee	Ahee
9	4009	Attas Saniya Umar	Sa	Sa	Sa	Sa	Sa	Sa	Sa	Ab	Sa	Sa
10	4010	Autade Nikita Vilas	Nautade	Nautade	Nautade	Nautade	Nautade	Nautade	Nautade	Nautade	Ab	Nautade
11	4011	Autade Priyanka Dilip	priyanka	priyanka	priyanka	priyanka	Ab	priyanka	Priyanka	priyanka	priyanka	priyanka
12	4012	Avhad Kavita Rajedra	KAwad	KAwad	Ab	KAwad	KAwad	KAwad	Ab	KAwad	KAwad	KAwad
13	4013	Bagad Shailesh Subhash	Subhash	Subhash	Subhash	Subhash	Subhash	Subhash	Subhash	Subhash	Subhash	Subhash
14	4014	Bagul Ganesh Vijay	VJB	VJB	VJB	VJB	VJB	VJB	VJB	VJB	VJB	Ab
15	4015	Bagul Priti Dattatray	Priti	Priti	Priti	Priti	Ab	Priti	Priti	Priti	Priti	Priti
16	4016	Bajaj Bipin Mahesh	Bipin	Bipin	Bipin	Ab	Bipin	Bipin	Bipin	Bipin	Bipin	Bipin
17	4017	Barawkar Snehal banan	Snehal	Snehal	Snehal	Snehal	Snehal	Snehal	Snehal	Snehal	Snehal	Snehal
18	4018	Barhate Pankaj bhausaheb	Pankaj	Pankaj	Pankaj	Pankaj	Ab	Pankaj	Pankaj	Pankaj	Pankaj	Pankaj
19	4019	Barhate Sarika Babasaheb	Sarika	Sarika	Sarika	Sarika	Sarika	Sarika	Ab	Sarika	Sarika	Sarika
20	4020	Beldar Jayshri Dipak	Beldar	Beldar	Beldar	Beldar	Ab	Beldar	Beldar	Beldar	Beldar	Beldar
21	4021	Bhagwat Devidas Sanjay	Bhagwat	Bhagwat	Bhagwat	Bhagwat	Bhagwat	Bhagwat	Bhagwat	Bhagwat	Bhagwat	Bhagwat
22	4022	Bhagwat Mayur Sudam	mayur	mayur	mayur	mayur	Ab	mayur	mayur	mayur	mayur	mayur
23	4023	Bhakare Kunal Rajendra	KRB	KRB	KRB	KRB	KRB	KRB	Ab	KRB	KRB	KRB
24	4024	Bhakare Vaishnav Ashok	Bhu	Bhu	Bhu	Bhu	Bhu	Bhu	Bhu	Ab	Bhu	Bhu
25	4025	Bhasale Kunal Umesh	Kbe	Abe	Ab	Kbe	Kbe	Ab	Kbe	Ab	Kbe	Ab
26	4026	Bhate Sonali Balasaheb	BSBe	BSBe	BSBe	BSBe	BSBe	Ab	BSBe	BSBe	BSBe	BSBe
27	4027	Bhingare Arati Santosh	Aarti	Aarti	Aarti	Ab	Aarti	Aarti	Aarti	Aarti	Aarti	Aarti
28	4028	Bhingare Priyanka Uttam	Priya	Ab	Priya	Priya	Ab	Priya	Priya	Priya	Ab	Priya

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29	4029	Bhingare Sanket Dadasaheb											
30	4030	Bhujade Manoj Kishor											
31	4031	Bhujbal Samiksha Balasaheb											
32	4032	Bhusare Pooja Pravin											
33	4033	Bumb Ashish Manojkumar											
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38	4038	Dabhade Shital Rajendra											
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46	4046	Deshmukh Kshitija Shivaji											
47	4047	Dhamane Somnath Raju											
48	4048	Dhiwar akash Suresh											
49	4049	Endait Prajakta Ganesh											
50	4050	Fartale Gayatri Bhagwan											
51	4051	Gade Bhagyashri Rajendra											
52	4052	Gade Shivani Vikramaditya											
53	4053	Gadekar Rohini Haribhau											
54	4054	Gadekar Sachin Nandu											
55	4055	Gadekar Shubham Dnyandev											
56	4056	Gaikwad Akshay Sakhahari											
57	4057	Gaikwad Bharat Ganesh											
58	4058	Gaikwad Sachin Balasaheb											
59	4059	Gaikwad Shital Anil											
60	4060	Gaikwad Surekha Sunil											
61	4061	Gandhi Harshad Punamchand											
62	4062	Gangwal Nikita Mahavir											
63	4063	Garud Sonal Govind											

COLLEGE
Department of Commerce And Management
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64	4064	Ghate Mahesh Dattatray	Ghate	Ghate	Ghate	Ghate	Ghate	Ghate	Ghate	Ghate	Ghate	Ghate	Ghate
65	4065	Ghaytadkar Rohini Babasaheb	Rohini	Rohini	Rohini	Rohini	Rohini	Rohini	Rohini	Rohini	Rohini	Rohini	Rohini
66	4066	Ghoderav Adarsha Rajendra											
67	4067	Gholap Rushikesh Narayan	Gholap	Gholap	Gholap	Gholap	AB	Gholap	Gholap	Gholap	Gholap	Gholap	Gholap
68	4068	Ghorpade Komal Bhskar	Komal	Komal	Komal	Komal	Komal	Komal	Komal	Komal	Komal	Komal	Komal
69	4069	Ghotekar Shubham Bhausaheb											
70	4070	Giri Nikhil Vinod	Giri	Giri	Giri	Giri	Giri	Giri	Giri	Giri	Giri	Giri	Giri
71	4071	Girme Madhuri Sanjay	Girme	Girme	Girme	Girme	Girme	Girme	Girme	Girme	Girme	Girme	Girme
72	4072	Gonte Ganesh Dilip											
73	4073	Gondakar Shivam Ashok	Shivam	Shivam	Shivam	Shivam	Shivam	Shivam	Shivam	Shivam	Shivam	Shivam	Shivam
74	4074	Gosavi Shraddha Chandrakant	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi	Gosavi
75	4075	Gujar Mukund Sanjay	Gujar	Gujar	Gujar	Gujar	Gujar	Gujar	Gujar	Gujar	Gujar	Gujar	Gujar
76	4076	Gunjal Akash Bhaskar	Akash	Akash	Akash	Akash	Akash	Akash	Akash	Akash	Akash	Akash	Akash
77	4077	Gunjal Santosh Laxman	GSL	GSL	GSL	GSL	GSL	GSL	GSL	GSL	GSL	GSL	GSL
78	4078	Hatgaonkar Suchit Sunil	Suchit	Suchit	Suchit	Suchit	Suchit	Suchit	Suchit	Suchit	Suchit	Suchit	Suchit
79	4079	Hinge Anuradha Babasaheb											
80	4080	Hivare durga Tulsiram											
81	4081	Hote Rutuja Dattatray											
82	4082	Jadhav Anita Gorakh	Anita	Anita	Anita	Anita	Anita	Anita	Anita	Anita	Anita	Anita	Anita
83	4083	Jadhav Arati Vijay											
84	4084	Jadhav Hitesh Vasant											
85	4085	Jadhav Kaveri Gorakh	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G	J.K.G
86	4086	Jadhav Mayuri Ashok	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri	Mayuri
87	4087	Jadhav Mrunalini Sanjay											
88	4088	Jadhav Vaishali Ashok	Vaishali	Vaishali	Vaishali	Vaishali	Vaishali	Vaishali	Vaishali	Vaishali	Vaishali	Vaishali	AB
89	4089	Jagtap Sagar Dnyaneshwar											
90	4090	Jamdade Kishori Digmbar	Kishor	Kishor	Kishor	Kishor	Kishor	Kishor	Kishor	Kishor	Kishor	Kishor	Kishor
91	4091	Jore Ankita Suresh	Jore	Jore	Jore	Jore	Jore	Jore	Jore	Jore	Jore	Jore	Jore
92	4092	Jorvekar Madhukar Ramdas											
93	4093	Kadam Mangesh Prakash	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam
94	4094	Kadam Neha Vijay	Neha	Neha	Neha	Neha	Neha	Neha	Neha	Neha	Neha	Neha	Neha
95	4095	Kadam Pranjal Sanjay	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	Kadam	AB	Kadam
96	4096	Kajale Harshada Anil	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A	K.H.A
97	4097	Kalaskar Bharati Dattatray	Bharati	Bharati	Bharati	Bharati	Bharati	Bharati	Bharati	Bharati	Bharati	Bharati	Bharati
98	4098	Kale Akshay Sanjay	Kale	Kale	Kale	Kale	Kale	Kale	Kale	Kale	Kale	Kale	Kale

G.M. COLLEGE
Department of Commerce And Management
SARGAON, DIST. AHMEDNAGAR

99	4099	Kale Komal Kanifnath												
100	4100	Kale Sachin Kailas												
101	4101	Kalwaghe Gautam dilip												
102	4102	Kalwaghe Krushna Harshvardhan												
103	4103	Kambale Rohan Ravi												
104	4104	Kandekar Shailendra Prabhakar												
105	4105	Kangane Priyanka Bhausheb												
106	4106	Kankrane Samiksha Dattatray												
107	4107	Katore Pallavi Ramchandra												
108	4108	Kawadwale Amruta Dattatray												
109	4109	Kayastha Suraj Sunil												
110	4110	Kedar Ajit sharad												
111	4111	Kekan Kavita Shankar												
112	4112	Kekan Mayuri Kisan												
113	4113	Karmale Dipti Jalindar												
114	4114	Khatokar Harshda Dilip												
115	4115	Khiradkar Kaveri Ravindra												
116	4116	Kokane Ruchi Vishnu												
117	4117	Kolhe Akshada Bharat												
118	4118	Kopare Sagar Pandit												
119	4119	Kopare Siddharth Santosh												
120	4120	Kshirsagar Prajyot Punjaram												

Head
Commerce Department
S.S.G.M.College,Kopargaon

S.S.G.M. COLLEGE
Department of Commerce And Management
KOPARGAON, DIST.A'NAGAR

Principal
S.S.G.M.Science,Gautam Arts &
Sanjivani Commerce College,Kopargaon

Rayat Shikshan Sanstha's

Shri Sadguru Gangageer Maharaj Science, Gautam Arts and Sanjivani Commerce College, Kopargaon, Dist- Ahmednagar- 423601

Department of Commerce and Management

Academic Year 2017-18

Short Term Course

Goods and Service Tax

Notice

Date: 07/03/2018

All the students of F.Y.B.Com are hereby informed that, the theory and practical examination of Short Term Course in Goods and Service Tax will be conducted on 14/03/2018 as per following scheduled.

Time Table (Practical Examination)

Date	Time	Batch	Venue
14/03/2018	10:00 am to 11:30 am	All Students	Commerce Laboratory

Time Table (Theory Examination)

Date	Time	Practical Batch	Venue
14/03/2018	11:30 am to 12:30 pm	All Students	B- 305 & B- 306

If you have any doubts kindly contact to your course coordinator.

Course Coordinator

Head
Commerce Department
S.S.G.M.College,Kopargaon

S.S.G.M. COLLEGE * KOPARGAON, DIST.A'NAGAR *

Principal
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Kopargaon

Rayat Shikshan Sanstha's

Shri Sadguru Gangageer Maharaj Science, Gautam Arts and Sanjivani Commerce College, Kopargaon, Dist- Ahmednagar- 423601

Department of Commerce and Management

Academic Year 2017-18

Short Term Course Examination 2017-18

Name of the Course: Goods and Service Tax

Class: F.Y.B.Com **Total Marks: 60**

Date: 14/03/2018 **Time: 11.30 am to 12.30 pm**

****

Note: 1. Each question carry 2 marks.

2. All questions are compulsory.

****

1. IGST is billed as soon as the stock is ……..

A. Federal
B. Intra- UT
C. Intra-state
D. All of the above

2. The highest CGST rate legally permitted for intrastate supplies is…..

A. 18%
B. 40%
C. 20%
D. 28%+cess

3. Which one of the below taxes is included in the GST?

A. Central sales tax
B. Central excise duty
C. VAT
D. All of the above

4. GST is imposed on the production of all services and goods, except…..

A. Liquor intended for human ingestion
B. Tobacco
C. Health care service
D. All of the above.

5. The products & services networking (GSTN) performs the following activities…

A. Facilitating registration
B. Returning the package to the federal and state governments.
C. GST calculation and settlement
D. All of the above

6. The term total revenue would not include the following items:

A. Inward deliveries that are taxed on an effective payment basis
B. Exempt supplies
C. Export of goods or services or both
D. Persons with the very same PAN address supplying across state lines

7. Which of the below are GST's advantages?

1. Establishment of a single national market
2. Strengthening the 'Make in India' program
3. Lessening the burden of conformity on taxpayers
4. Increase in government revenue
5. Dual taxation, as well as double taxation, is eliminated.

Select the appropriate answer from the choices below.

A. 1, 3, 4, and 5 are the first, third, fourth, and fifth numbers.
B. 2, 3, 4 & 5
C. 1, 2, 4 and 5
D. 1, 2, 3, 4 and 5

8. What below would be included in the description of "Goods" under article 2(52) of the CGST Act, 2017?

I) Money
II) Actionable claim
III) Security
IV) Growing crops

Choose the correct choice from the list below.

A. IV only
B. II & III
C. II & IV
D. I & II

9) A supplier that consists of two or even more services would be classified as the provision that describes the variables that are subject to a higher rate of taxation.

A. Composite
B. Mixed
C. Both (a) and (b)
D. None of the above

10. GST stands for Goods and Services Tax, and it is a tax system that covers a wide range of

A. Goods
B. Services
C. Goods, companies and imports
D. Products, systems, and exports

11. What duties are taxes on intra-State supplies?

A. CGST
B. SGST
C. CGST and SGST
D. IGST

12. Who will announce the rate of taxation to be imposed underneath the CGST Act?

A. The Federal Government
B. State Administration
C. GST Commission
D. Central And state, following the GST Council's proposals

13. Which of the below import duties would be imposed?

A. CGST
B. SGST
C. IGST
D. CGST and SGST

14. Which one of the following does not contribute to overall revenue?

A. Goods or trade supplies that are exempt, or both
B. Export of commodities, services, or a combination of the two
C. Supply of commodities or services between states, or both
D. The value of inbound services on which reverse fee tax is charged

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15 . The IGST Act of 2017 covers the whole country.

A. India as a whole, except Jammu and Kashmir.
B. India as a whole
C. India as a whole, except Jammu and Kashmir and Pondicherry.
D. None of the preceding

16 . In the event of an advance charge, how long does it take for products to be delivered?

A. The invoice's period of issuance
B. The invoice must be issued by the due date.
C. Date on which the provider receives payment
D. The earlier of (a) and (b)

17 . When a provider opts for the component levy within Article 10 of its CGST Act, 2017, when is the date of delivery of goods?

A. The invoice's date of issuance
B. Date on which the provider receives payment
C. Synthesis of (a) and (b)
D. The earlier of (a) and (b)

18 . What is the timing of voucher provision when the supply may be traced back to the voucher?

A. The date on which the voucher could be issued
B. The date on which the coupon must be redeemed
C. Earlier of (a) and (b)
D. whichever of (a) and (b) comes first

19 . When the administration of certificates concerning the coupon is not recognizable, what is the supply period?

A. The date on which the voucher was issued
B. The date on which the coupon must be redeemed
C. Earlier of (a) and (b)
D. whichever of (a) and (b) comes first

20 . What is the period of service delivery if the payment is received within days of the date of the health system?

A. The invoice's date of issuance
B. The time on which the provider is paid
C. The date on which the service was rendered
D. The earlier of (a) and (b)

21 . When resources are acquired from an affiliated firm situated beyond India, what would be the timing of service delivery?

A. The date on which the services were entered into the recipient's accounting record.
B. Payment due date
C. The earlier of (a) and (b)
D. The date on which the services were entered into the customer's records.

S.G.M. COLLEGE KOPARGAON, DIST. AHMEDNAGAR

22 . The term time of provision refers

A. The point at which the GST gets compensated by the products or service provider.

B. The moment at which GST would be paid after the seller of services and goods has taken input credit.

C. The moment at which products are judged to have been produced or services are assessed to have been rendered

D. The date on which a provider of services and goods files a GST return.

23 . When a provider is obligated to pay tax under the advance charge and the bill does not become given within the specified timeframe under section 31(2), when is the delivery time of services?

A. The invoice's date of issuance

B. The date on which the services will be completed

C. Date of the deposit slip

D. The day the service is completed or when profit is earned, whichever comes first.

24 . What is the estimated delivery time for service imports?

A. The date on which the services were entered into the recipient's books of account.

B. Payment due date.

C. 61st day after the invoice date.

D. Both (a) or (b)

E. (b) or (c), whichever date is earlier.

25 . Which one of the below will not be added to supply value?

A. GST

B. Interest

C. Late fee

D. Commission

26. The following items should be included in the supply value:

A. Any non-GST taxes, levies, cesses, or fees levied by the supplier independently.

B. Interest, late fees, or penalties for failure to pay any compensation for any shipment on time.

C. Subsidies that are directly proportional to the price, except subsidies granted by the federal and provincial governments.

D. All of the above.

27 . The following is the value of service under Article 15(1):

A. Wholesale cost

B. Market price

C. Retail price maximum.

D. The amount of the transaction

28 . Which one of the following items is included in the transaction cost?

1) GST compensation surcharge

2) Payments were made by the receiver on behalf of the provider to third parties in connection with the supply

3) A municipal government-imposed entertainment tax

4) Fees paid to a representative and recouped from the beneficiary

5) Inspection fees at the recipient's location

6) Charges for late payment are waived by the provider. Choose the right answer from the following options:

Select the appropriate answer from the choices below.

A. 1, 2, 3, 4, and 5
B. 2, 3, 4, 5 & 6
C. 2, 3, 4 & 5
D. All of the above

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29 . When may the value of the transaction get discounted from the supplying value calculation?

A. When the parties to a contract are connected, price isn't the only factor to consider.
B. When the parties to the contract are linked or when affordability is not the only factor.
C. It could not be turned down.
D. When the items are sold with relatively little gross margins.

30 . What reductions from the transaction cost are permitted?

A. Customer discounts, subject to terms and restrictions.
B. Packing Fees, subject to terms and restrictions.
C. Amount paid on the authority of the provider by the customer, subject to requirements.
D. Freight expenses are borne by the provider in connection with CIF response to demand, subject to certain restrictions.

Rayat Shikshan Sanstha's

Shri Sadguru Gangageer Maharaj Science, Gautam Arts and Sanjivani Commerce College, Kopargaon,

Dist- Ahmednagar- 423601

Short Term Course 2017-18

Goods and Service Tax

Class- F.Y.B.COM.

Result

Sr. No.	Roll No.	Name of the Students	Grade
1	4001	Aaher Kalyani Vasantrao	A+
2	4002	Abhale shital babasaheb	B
3	4003	Agwan Ragini Machhindra	A
4	4004	Agwan Rajesh Kailas	B+
5	4005	Aher Kiran Nanasaheb	Ab
6	4006	Aher Ravi Ramdas	O
7	4007	Aher Snehal Machhindra	B
8	4008	Aher Swati Ashok	A
9	4009	Attas Saniya Umar	A+
10	4010	Autade Nikita Vilas	B+
11	4011	Autade Priyanka Dilip	B+
12	4012	Avhad Kavita Rajedra	O
13	4013	Bagad Shailesh Subhash	B
14	4014	Bagul Ganesh Vijay	Ab
15	4015	Bagul Priti Dattatray	A
16	4016	Bajaj Bipin Mahesh	B+
17	4017	Barawkar Snehal banan	B
18	4018	Barhate Pankaj bhausaheb	A+
19	4019	Barhate Sarika Babasaheb	A+
20	4020	Beldar Jayshri Dipak	B
21	4021	Bhagwat Devidas Sanjay	Ab
22	4022	Bhagwat Mayur Sudam	A
23	4023	Bhakare Kunal Rajendra	O
24	4024	Bhakare Vaishnav Ashok	B+
25	4025	Bhasale Kunal Umesh	C
26	4026	Bhate Sonali Balasaheb	Ab
27	4027	Bhingare Arati Santosh	A+
28	4028	Bhingare Priyanka Uttam	B
29	4029	Bhingare Sanket Dadasaheb	B+
30	4030	Bhujade Manoj Kishor	Ab
31	4031	Bhujbal Samiksha Balasaheb	A
32	4032	Bhusare Pooja Pravin	O
33	4033	Bumb Ashish Manojkumar	Ab
34	4034	Chavan Basaheb Namdev	A+
35	4035	Chavan Dattu Pundlik	A+

36	4036	Chine Namrata Arun	B
37	4037	Dabhade Rohit Ashok	A
38	4038	Dabhade Shital Rajendra	Ab
39	4039	Dabhade Shubham Ramesh	O
40	4040	Dalvi Vaishali Dattatray	B+
41	4041	Darunkar Kartiki sanjay	A+
42	4042	Dawange Harshada Kailas	A+
43	4043	Deokar Sahil Gorakshnath	B
44	4044	Deokar Sudhir Bhausaheb	Ab
45	4045	Deshmukh Akshada Dipak	B+
46	4046	Deshmukh Kshitija Shivaji	B
47	4047	Dhamane Somnath Raju	A+
48	4048	Dhiwar akash Suresh	A+
49	4049	Endait Prajakta Ganesh	A
50	4050	Fartale Gayatri Bhagwan	Ab
51	4051	Gade Bhagyashri Rajendra	C
52	4052	Gade Shivani Vikramaditya	B
53	4053	Gadekar Rohini Haribhau	A+
54	4054	Gadekar Sachin Nandu	B+
55	4055	Gadekar Shubham Dnyandev	B+
56	4056	Gaikwad Akshay Sakhahari	Ab
57	4057	Gaikwad Bharat Ganesh	Ab
58	4058	Gaikwad Sachin Balasaheb	A
59	4059	Gaikwad Shital Anil	A+
60	4060	Gaikwad Surekha Sunil	A
61	4061	Gandhi Harshad Punamchand	Ab
62	4062	Gangwal Nikita Mahavir	Ab
63	4063	Garud Sonal Govind	B
64	4064	Ghate Mahesh Dattatray	B+
65	4065	Ghaytadkar Rohini Babasaheb	O
66	4066	Ghoderav Adarsha Rajendra	Ab
67	4067	Gholap Rushikesh Narayan	B
68	4068	Ghorpade Komal Bhskar	A+
69	4069	Ghotekar Shubham Bhausaheb	B+
70	4070	Giri Nikhil Vinod	Ab
71	4071	Girme Madhuri Sanjay	A+
72	4072	Gonte Ganesh Dilip	B+
73	4073	Gondakar Shivam Ashok	A+
74	4074	Gosavi Shraddha Chandrakant	A+
75	4075	Gujar Mukund Sanjay	B
76	4076	Gunjal Akash Bhaskar	Ab
77	4077	Gunjal Santosh Laxman	C
78	4078	Hatgaonkar Suchit Sunil	B
79	4079	Hinge Anuradha Babasaheb	O

S.S.G.M. COLLEGE KOPARGAON, DIST. AHMEDNAGAR

80	4080	Hivare durga Tulsiram	Ab
81	4081	Hote Rutuja Dattatray	B
82	4082	Jadhav Anita Gorakh	A+
83	4083	Jadhav Arati Vijay	B
84	4084	Jadhav Hitesh Vasant	B
85	4085	Jadhav Kaveri Gorakh	Ab
86	4086	Jadhav Mayuri Ashok	B+
87	4087	Jadhav Mrunalini Sanjay	A
88	4088	Jadhav Vaishali Ashok	B
89	4089	Jagtap Sagar Dnyaneshwar	A+
90	4090	Jamdade Kishori Digmbar	A
91	4091	Jore Ankita Suresh	Ab
92	4092	Jorvekar Madhukar Ramdas	A
93	4093	Kadam Mangesh Prakash	A
94	4094	Kadam Neha Vijay	B+
95	4095	Kadam Pranjal Sanjay	C
96	4096	Kajale Harshada Anil	Ab
97	4097	Kalaskar Bharati Dattatray	Ab
98	4098	Kale Akshay Sanjay	B
99	4099	Kale Komal Kanifnath	A
100	4100	Kale Sachin Kailas	A+
101	4101	Kalwaghe Gautam dilip	C
102	4102	Kalwaghe Krushna Harshvardhan	A+
103	4103	Kambale Rohan Ravi	A
104	4104	Kandekar Shailendra Prabhakar	O
105	4105	Kangane Priyanka Bhausheb	B+
106	4106	Kankrane Samiksha Dattatray	B
107	4107	Katore Pallavi Ramchandra	B+
108	4108	Kawadwale Amruta Dattatray	Ab
109	4109	Kayastha Suraj Sunil	A
110	4110	Kedar Ajit sharad	A
111	4111	Kekan Kavita Shankar	B
112	4112	Kekan Mayuri Kisan	A+
113	4113	Karmale Dipti Jalindar	A
114	4114	Khatokar Harshda Dilip	Ab
115	4115	Khiradkar Kaveri Ravindra	A+
116	4116	Kokane Ruchi Vishnu	O
117	4117	Kolhe Akshada Bharat	B
118	4118	Kopare Sagar Pandit	A+
119	4119	Kopare Siddharth Santosh	Ab
120	4120	Kshirsagar Prajyot Punjaram	A+

S.S.G.M. COLLEGE KOPARGAON, DIST.AHMEDNAGAR

Head
Commerce Department
S.S.G.M.College,Kopargaon

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Rayat Shikshan Sanstha's

Shri Sadguru Gangageer Maharaj Science, Gautam Arts and Sanjivani Commerce College, Kopargaon, Dist- Ahmednagar- 423601

Department of Commerce and Management

Short Term Course Year- 2017 - 2018

Students Feedback

Name of the Course: Goods & service Tax

Dear Students,

We seek your kind participation in this process of collecting feedback about various Short Term Courses of our college. Your inputs will be helping us to make required modifications in the existing teaching & learning facilities, infrastructure to enhance the qualities & competencies of the courses and college. For each question, indicate your opinion with marks in the appropriate column.

➢ **Please rank the following qualities:**

Excellent	Very Good	Good	Average	Satisfactory	Please Improve
6	5	4	3	2	1

Sr. No	Aspects	Marks
1	Syllabus of the Course (कोर्सचा अभ्यासक्रम)	6
2	Quality of Teaching (अध्यापनाची गुणवत्ता)	4
3	Support Services (सहाय्यक सुविधा)	5
4	Infrastructural Facilities (भौतिक सुविधा)	3
5	Activities Conducted under this Course (कोर्स अंतर्गत राबविलेले कार्यक्रम)	4
6	Effectiveness and Employability (परिणामकारकता आणि रोजगार क्षमता)	4
7	Schedule of the Course (कोर्सचे नियोजन)	3
8	Outcomes of the Course (कोर्सचे परिणाम)	4
	Total Score	33

Comments & Suggestions for further development:

- Teaching quality is good

Name of the Student: Jadhav Kaveri Gorakh	
Address: At/P- Pathegaon, Tal- Kopergaon, Dist-Ahmednagar	
E-mail id: Kjadhav10@gmail.com	**Mob No.**
Date: 6/02/2018	**Signature:** KJadhav

Rayat Shikshan Sanstha's

Shri Sadguru Gangageer Maharaj Science, Gautam Arts and Sanjivani Commerce College, Kopargaon, Dist- Ahmednagar- 423601

Department of Commerce and Management

Short Term Course Year- 2017 - 2018

Students Feedback

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Excellent	Very Good	Good	Average	Satisfactory	Please Improve
6	5	4	3	2	1

Sr. No	Aspects	Marks
1	Syllabus of the Course (कोर्सचा अभ्यासक्रम)	5
2	Quality of Teaching (अध्यापनाची गुणवत्ता)	5
3	Support Services (सहाय्यक सुविधा)	3
4	Infrastructural Facilities (भौतिक सुविधा)	4
5	Activities Conducted under this Course (कोर्स अंतर्गत राबविलेले कार्यक्रम)	3
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7	Schedule of the Course (कोर्सचे नियोजन)	5
8	Outcomes of the Course (कोर्सचे परिणाम)	4
	Total Score	34

Comments & Suggestions for further development:

- Practical knowledge should be improved.
- Good Atmosphere was Created.

Name of the Student: Hode Sujata Dattatray	
Address: At/P- Dhargaon, Tal- Kopargaon, Dist- Ahmednagar	
E-mail id: sujhode05@gmail.com	**Mob No.** 9890324836
Date: 6/02/2018	**Signature:** Sujata

Rayat Shikshan Sanstha's

SHRI SADGURU GANGAGEER MAHARAJ SCIENCE, GAUTAM ARTS AND SANJIVANI COMMERCE COLLEGE,

Kopargaon, Dist- Ahmednagar- 423601

(NAAC Re-accredited 'B++' Grade, Affiliated to Savitribai Phule Pune University, Pune)

DEPARTMENT OF COMMERCE AND MANAGEMENT

Short Term Course

Certificate

This is to certify that, Mr./Miss./Mrs Barhate Pankaj Bhausaheb *of class* F.Y.B.com *has successfully completed the Short Term Course in* Goods and Service Tax *with* A+ *Grade conducted by* Department of Commerce & Management *during academic year* 2017 -2018

Date: 19/04/2018

Course Coordinator

Head
Department of Commerce & Management

Principal
S.S.G.M. College, Kopargaon

Rayat Shikshan Sanstha's
Shri Sadguru Gangageer Maharaj Science, Gautam Arts & Sanjivani Commerce College, Kopargaon
Academic Year- 2017-18
Department of Commerce & Management
Short Term Course
Goods & Service Tax
Photo Gallery

Guest Lecture Organized on Goods & Service Tax