



**JINDAL GLOBAL
BUSINESS SCHOOL**

INDIA'S FIRST MULTI-DISCIPLINARY GLOBAL BUSINESS SCHOOL



O.P. Jindal Global University

A Private University Promoting Public Service

NAAC Accreditation - 'A' Grade

Jindal Global Business School

Course Outline

Course Title	GST Simplified: From Theory to Practice
Core or Elective	Elective
Program and Batch	BBA-2023, BBA-BA-2023, BBA-FB-2023, BBA-FM-2023
Semester & Academic Year	Fall 2026
Credits	3
Discipline/Area	Accounting and Finance
Name of the Faculty Member/Course Instructor	Prof. Vikas Gupta
Contact Details of the Faculty Member	vgupta@jgu.edu.in
Contact Details of Support Staff	jgbs-co@jgu.edu.in
Faculty Member's Open Office Day/s & Time	2-3 p.m. on Monday 3-4 p.m. on Thursday

INTRODUCTION TO THE COURSE

This course focuses on the varied aspects critical to understanding and analyzing Goods and Service Tax. We will discuss various types of GST and concepts of valuation with respect to goods and services. This course will help students in understanding the dynamics of GST.

COURSE LEARNING OBJECTIVES

At the end of the course, students should be able to

CLO 1. To provide basic knowledge and equip students with the application of principles and provisions in the GST law.

CLO 2. To understand the provisions for registration under GST along with special provisions such as those related to anti- profiteering, e-way bills and penalties.

CLO 3. To understand the concept of Input tax credit and the reverse charge mechanism.

CLO 4. To understand the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Programme Competency Goals

BBA Programme Competency Goals (PCGs)		BBA Programme Learning Objectives (PLOs)	
		Students will be able to	
1	Responsible Global Citizenship: Ability to understand the interplay between local and global issues and to act with sensitivity towards ethical and social issues	1. Understand local business issues	
		2. Understand global business issues	
		3. Demonstrate sensitivity towards ethical issues	
		4. Demonstrate sensitivity towards social issues	
2	Effective communication: Ability to effectively exchange ideas and information	5. Present their ideas with clarity	
		6. Write in a coherent manner	
		7. Use technology for communication	
3	Critical Thinking: Ability to identify, analyze business problems and propose effective solutions	8. Identify main issues of business problems	
		9. Examine information from different sources	
		10. Draw inferences from analysis	
4	Teamwork: Ability to work and contribute effectively in group -settings	11. Understand the factors to work effectively in groups	
		12. Contribute effectively in groups	

PLO-PCG Assessments Mapping Matrix

Program Learning Objectives (PLOs)	Program Competency Goals (PCGs)	Course Assessment Item
This course helps you to develop the following Program Learning Outcomes:	This course helps you to develop the following Program Competency Goals:	This learning outcome will be assessed in the following items
PLO 8-10	PCG 3	A1, A2, A3, A5
PLO 11-12	PCG 4	A4

Evaluation Schema

The course grade will be determined based on:

Assessment Task	Weightage	Nature	Week	of	PLOs	to	be
-----------------	-----------	--------	------	----	------	----	----

	(Percentage)	(Individual/Group)	Assessment	Assessed
A1 Class Participation	10%	Individual	Continuous	PCG3- PLO 8-10
A2 Quiz	20%	Individual	In 4 th & 12 th week	PCG3- PLO 8-10
A3: Class Test	20%	Individual	Week 9	PCG3- PLO 8-10
A4: End-term Project Presentation	20%	Group	In the last two classes	PCG4- PLO 11-12
A5 End-term Examination	30%	Individual	In the JGU Examination period/week	PCG3- PLO 8 - 10

Description of Assessments:

A1 Class Participation-- You are expected to be attentive, regular, and on-time for the class.

A2 Quiz- There will be two quizzes during the semester, the duration of the quiz will be 20 minutes and carrying a weightage of 10 marks each. Students will be notified of quiz dates at least one week in advance.

A3 Class Test-The midterm examination will be of **20 marks** with a maximum duration of **90 minutes** duration. This will be a pen and paper invigilated exam held on the JGU campus.

A4 End term Project Presentation- The end term examination will be of **20 marks**. The students will choose one topic for the final presentation. Marks will be awarded based on the assessment rubric.

A5 End term examination- The end term examination will be of **30 marks of 1.5 hours duration**. This will be an invigilated exam according to the mode, modalities and process as decided by CoE.

Rubrics for Assessments

	Poor (0-5)	Average (6-15)	Above average (16-25)	Distinction (26-30)
Research Quality & variety of tools used for analysis (10 Marks)	Minimal analysis with an insufficient number of tools and techniques used for analysis.	Acceptable analysis with a minimum number of tools and techniques used for analysis	Sufficient analysis with an adequate number of tools and techniques used for analysis	Analysis with meaningful insights and more than a relevant number of tools and techniques used for analysis.
Quality/Robustness of analysis Quality of analysis such as time horizon, peer group comparison, industry analysis etc. (10 Marks)	Insufficient quality without a robust analysis	Acceptable quality and robustness of analysis	Good quality and robustness of analysis	Excellent quality and robustness of analysis.

	Poor (0-5)	Average (6-15)	Above average (16-25)	Distinction (26-30)
Logical flow Organisation of ideas; Ability to sustain audience interest (5 Marks)	Not attempted or entirely or significantly plagiarized from other sources.	Organisation of ideas generally clear. Presentation displays basic use of techniques (examples / headings / visuals etc) to develop audience interest.	Organisation of ideas clear. Presentation uses a variety of techniques (examples / headings / visuals etc.) that are used well to sustain audience interest.	Organisation of ideas extremely clear. Presentation solidly uses varied and innovative engagement techniques (examples / headings / visuals etc.) to sustain audience interest.
Attention to Detail <ul style="list-style-type: none"> · Group cohesion/synergy · Clarity of speech /eye contact / pacing & enthusiasm · Visual tools (e.g, PowerPoint slides) · Dress standard · Citations and Referencing (5 Marks)	The problems in one or more of the areas listed prevented audience understanding. References were absent from visuals.	The problems in one or more of the areas listed impacted audience understanding.	Group performance in all areas listed considerably assisted audience understanding.	Group performance in all areas listed was of a high quality and greatly assisted audience understanding.

Teaching Method

The pedagogic method employed in this course will be a combination of lectures, class discussions, and problem sets and cases. Issues and concepts fundamental to the course will be first explained to the students through the medium of lectures. They will then be guided the application of concepts. Periodically themes will be developed from these discussions upon which students will be asked to do a project.

Textbook / Other Readings

Textbook:

1. GST and Custom Law by KM Bansal

Session Plan

Session Details	Topics	PLOs Covered
Session 1	Introduction to Indirect Tax	PLO 8-10

Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> • Difference between direct and indirect tax 	
Subtopics to be covered	Direct vs indirect tax	
Readings	GST and Custom Law by KM Bansal Chapter 1	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 2	Introduction to Indirect Tax	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> • Difference between direct and indirect tax 	
Subtopics to be covered	Direct vs indirect tax	
Readings	GST and Custom Law by KM Bansal Chapter 1	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 3	GST and State Compensation Mechanism	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> • GST tax distribution 	
Subtopics to be covered	Types of GST and their distribution	
Readings	GST and Custom Law by KM Bansal Chapter 2	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 4	GST and State Compensation Mechanism	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: GST tax distribution	
Subtopics to be covered	Types of GST and their distribution	
Readings	GST and Custom Law by KM Bansal Chapter 2	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 5	Exempted Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: Exempted supply of goods and services	
Subtopics to be covered	Various exemption under GST law	
Readings	GST and Custom Law by KM Bansal Chapter 3	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 6	Exempted Supply of Goods and Services	PLO 8-10

Objective of the session	After the successful completion of this session, students should be able to understand: Exempted supply of goods and services	
Subtopics to be covered	Various exemption under GST law	
Readings	GST and Custom Law by KM Bansal Chapter 3	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 7	Registration	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: Registration procedure under GST Law	
Subtopics to be covered	Registration Procedure	
Readings	GST and Custom Law by KM Bansal Chapter 4	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 8	Registration	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: Registration procedure under GST Law	
Subtopics to be covered	Registration Procedure	
Readings	GST and Custom Law by KM Bansal Chapter 4	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 9	Registration	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> Registration procedure under GST Law 	
Subtopics to be covered	Registration Procedure	
Readings	GST and Custom Law by KM Bansal Chapter 4	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 10	Levy and Collection of GST	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> Levy and Collection of GST 	
Subtopics to be covered	Meaning of Levy and timelines under GST	
Readings	GST and Custom Law by KM Bansal Chapter 5	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 11	Levy and Collection of GST	PLO 8-10
Objective of the session	After the successful completion of this session, students	

	should be able to understand: <ul style="list-style-type: none"> Levy and Collection of GST 	
Subtopics to be covered	Meaning of Levy and timelines under GST	
Readings	GST and Custom Law by KM Bansal Chapter 5	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 12	Levy and Collection of GST	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> Levy and Collection of GST 	
Subtopics to be covered	Meaning of Levy and timelines under GST	
Readings	GST and Custom Law by KM Bansal Chapter 5	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 13	Composite Supply and Mixed Supply	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> Meaning of Composite and Mixed Supply 	
Subtopics to be covered	Meaning of Composite Supply	
Readings	GST and Custom Law by KM Bansal Chapter 7	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 14	Guest Lecture	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to: Understand GST from practical perspective	
Subtopics to be covered	NA	
Readings	NA	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 15	Composite Supply and Mixed Supply	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: Meaning of Composite and Mixed Supply	
Subtopics to be covered	Meaning of Mixed Supply	
Readings	GST and Custom Law by KM Bansal Chapter 7	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 16	Supply of Goods and Services	PLO 8-10

Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> • Meaning of Supply 	
Subtopics to be covered	Meaning of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 6	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 17	Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> • Meaning of Supply 	
Subtopics to be covered	Meaning of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 6	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 18	Place of Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> • How to determine place of Supply 	
Subtopics to be covered	Determination of Place of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 8	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 19	Place of Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: <ul style="list-style-type: none"> - How to determine place of Supply 	
Subtopics to be covered	Determination of Place of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 8	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 20	Time of Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: How to determine time of Supply	
Subtopics to be covered	Determination of time of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 9	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 21	Time of Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students	

	should be able to understand: How to determine time of Supply	
Subtopics to be covered	Determination of time of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 9	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 22	Value of Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: How to determine Value of Supply	
Subtopics to be covered	Determination of Value of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 10	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 23	Value of Supply of Goods and Services	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: - How to determine Value of Supply	
Subtopics to be covered	Determination of Value of Supply	
Readings	GST and Custom Law by KM Bansal Chapter 10	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 24	Input Tax Credit	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: • ITC	
Subtopics to be covered	Determination of ITC	
Readings	GST and Custom Law by KM Bansal Chapter 11	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 25	Input Tax Credit	PLO 8-10
Objective of the session	After the successful completion of this session, students should be able to understand: • Composition Levy	
Subtopics to be covered	Understanding Composition Levy Scheme	
Readings	GST and Custom Law by KM Bansal Chapter 11	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 26	Custom Law	CLO 4
Objective of the session	To understand various duties under custom law	
Subtopics to be covered	Custom duty, basic custom duty etc	

Readings	GST and Custom Law by KM Bansal Chapter 12	
Case Title & Number		
Pedagogy	Lecture and discussion	
Session 27	Custom Law	CLO 4
Objective of the session	To understand assessment under custom law	
Subtopics to be covered	Valuation	
Readings	GST and Custom Law by KM Bansal Chapter 12	
Case Title & Number		
Pedagogy	Lecture and discussion	
		PLO 8-10
Session 28	Guest Lecture	
Objective of the session	To understand assessment under custom law	
Subtopics to be covered	NA	
Readings	NA	
Case Title & Number	NA	
Pedagogy	Lecture and discussion	
Session 29	Reading & Revision Week/ Examination Week*	PLO 8-10,4
Objective of the session	NA	
Subtopics to be covered	NA	
Readings	NA	
Case Title & Number	NA	
Pedagogy	NA	
Session 30	Reading & Revision Week/ Examination Week*	PLO 8-10,4
Objective of the session	NA	
Subtopics to be covered	NA	
Readings	NA	
Case Title & Number	NA	
Pedagogy	NA	

*Elective Endterm Examinations may take place in the last week of classes.

Disability Support

JGU endeavours to make all its courses accessible to students. The Disability Support Committee (DSC) has identified conditions that could hinder a student's overall wellbeing. These include physical and mobility-related difficulties, visual impairment, hearing impairment, mental health conditions, and intellectual/learning difficulties, e.g., dyslexia and dyscalculia. Students with any known disability needing academic and other support are required to register with the Disability Support Committee (DSC) by following the procedure specified at <https://jgu.edu.in/disability-support-committee/>

Students who need support may register any time during the semester up until a month before the end semester exam begins. Those students who wish to continue receiving support from the previous semester, must re-register within the first month of a semester. Last-minute registrations and support might not be possible as sufficient time is required to make the arrangements for support.

The DSC maintains strict confidentiality about the identity of the student and the nature of their disability and the same is requested from faculty members and staff as well. The DSC takes a strong stance against in-class and out-of-class references made about a student's disability without their consent and disrespectful comments referring to a student's disability.

All general queries are to be addressed to disabilitysupportcommittee@jgu.edu.in

Disclaimer: This course outline including assessments, mode, nature and weightage of assessments, sessions, sequence of sessions and/or readings may be revised during the semester if such need arises.