

SEMESTER – VI

Chotanagpur Law College, Ranchi

OPTIONAL PAPERS

PAPER-1

LAW OF TAXATION

FULL MARKS -50

(Theory Paper-40 Marks, Internal Assessment- 10Marks)

1. Historical Background and Basic Concept of GST. Comparison with earlier Indirect Taxes in India viz. VAT, CST, Central Excise, Service Tax etc.
2. GST Council- Constitution and Procedure. Power and Responsibilities of GST Council
3. Important definitions under GST
4. Concept and Scope of Supply
5. Levy and Collection of Tax including Reverse Charge
6. Registration
7. Input Tax Credit
8. Return, Payment of tax, Penalties and Assessment
9. Appeal and Revision