



# PGD-GST

## Post-Graduate Diploma in Goods and Services Taxation

### Prospectus - 2021

**gift**

**GULATI INSTITUTE OF  
FINANCE AND TAXATION**

*An Autonomous Institution of Government of Kerala*

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## Gulati Institute of Finance and Taxation

Gulati Institute of Finance and Taxation (GIFT), formerly Centre for Taxation studies (CTS) established in 1992, is an autonomous institution of Government of Kerala. In 2009, with the financial support from Government of India, Government of Kerala upgraded and renamed CTS as GIFT in memory of the renowned economist late Professor I.S. Gulati, who was closely associated with the Government of Kerala notably as Vice-chairman, Kerala State Planning Board.

The chairperson the Institute's Governing Body is the Hon'ble Finance Minister of Kerala and its members include senior administrators from State and Central Government, eminent economists, noted legal and management experts.

Affiliated to the Cochin University of Science and Technology for its PhD Program, GIFT is engaged in teaching, training, consultancy and research on issues related to Public Finance, Taxation, Law, Accounting, Management and Governance. While its empirically based and theoretically informed research serves an input for policy making at the regional and national level, its consultancy services are availed by various government departments, public enterprises and corporates.

GIFT influences policy formulation, apart from its research, by serving as a platform for deliberating on issues of contemporary relevance at the national and regional level by bringing together different stakeholders. The institute brings out its research output in the form of discussion papers/working papers, monographs and research reports. The monthly law journal - *Kerala Tax Reporter* (KTR) published since the inception of the institute (1992) is a much-acclaimed journal by jurists, tax practitioners and legal experts. The new monthly publication '*Kerala Economy*' focuses on issues of current relevance that include but not limited to taxation, state finances, price trends, employment trends and sectoral issues.

The institute has been offering a diploma program, Post Graduate Diploma in Taxation (PGDT), since 1993 which enabled the diploma holders to enrol as Sales Tax/Value Added Tax Practitioners in Kerala. In 2004 another program, Diploma in Sales Taxation (DST), was launched to equip small traders, entrepreneurs and accountants with practical knowledge in the areas of Sales Tax/VAT & Accounting.





## 2.1

### Introduction

Finance and Taxation are two areas that offer immense career opportunities both in public and private sector in the areas of law, financial accounting and management especially with the introduction of Goods and Services Tax (GST) in India. Taking this in view, GIFT launched the Post Graduate Diploma in Goods and Services Taxation (PGD-GST) in 2018. The program is designed to cater to the ever-growing demand from trade and industry for competent and skilled GST professionals like tax practitioners, accountants, and legal consultants. Unlike conventional academic courses offered by Universities, PGD-GST focuses on imparting practical skills through training the learners on all aspects of GST laws, procedures & accounting. This course enables the participants to acquire professional skills in GST which have high demand in trade and industry.

## 2.2

### Course Vision

The PGD-GST program envisages to help transforming GST into 'Good and Simple Tax' for all concerned as articulated by the Government of India and State Governments by creating a highly accomplished and accountable tax professionals who help industry and business to complying with the tax system while ensuring the timely collection of the tax by the government.

## 2.3

### Duration

The Course PGD-GST is of one-year duration and will be imparted through training programme of 120 hours (for details refer 2.4) covering theoretical and practical aspects of GST. This curriculum of the course consists of five papers (for syllabus refer 4) and the medium of instruction and examination will be English.

## 2.4

### 120-Hours Training Programme

The 120 hours Training Programmes will be conducted through class rooms and online mode during the academic year in two streams, i.e. Weekdays and Weekends to accommodate students, employed persons and those who pursue other courses.

**Stream I : Weekdays Training Programme (WDTP):** Weekdays Training Programme will be conducted only at GIFT Campus, Thiruvananthapuram. During the one-year duration, a minimum of 40 days (3 hours/day) training programmes will be conducted during weekdays (Monday to Friday).

**Stream II - Weekend Training Programme [WKTP]:** Weekend Training Programme [WKTP]: Weekend Training Programme will be conducted at two centres i.e., Thiruvananthapuram and Ernakulam. During the one-year duration, a minimum of 20 days (6 hours/day) training programmes will be conducted during weekends (Saturday & Sunday).



The above two streams of training will consist of theoretical and practical sessions to equip the students to understand and comply with various provisions in the CGST/SGST/IGST Acts, Rules & Forms and Accounting. A minimum attendance of 80 per cent is mandatory to complete the training programme. Training Certificate will be issued to students only on completion of 120 hours' training programme.

## 2.5

### Minimum Qualification

Graduate – General (B.Com, BBA, BSc, BA or equivalent) OR  
Graduate - Law (LLB, BL or equivalent) OR  
CA/CMA/CS (Intermediate/Final) OR  
Post- Graduate – (M.Com, MBA, MSc, MA or equivalent) OR  
Post Graduate Diploma in Taxation (PGDT) of CTS/GIFT

There is no age limit for joining this course. Students pursuing final year degree or expecting their results for degree examination can also join PGD-GST. Such students will be permitted to write the examination only after submitting their provisional degree certificate.



## 2.6

### Fee Structure

#### (i) If paid in lump sum

*Rupees*

Fee #	17,600
Less - Discount for lumpsum payment	600
Net Amount	17,000
Add 9% CGST & 9% SGST*	3,060
<b>TOTAL*</b> (To be paid along with the application form)	<b>20,060</b>

#### (ii) If paid in three installments

*Rupees*

Fee (First Installment)	6,800
Add 9% CGST & 9% SGST*	1,224
<b>TOTAL</b> (To be paid at the time of submitting the application form)	<b>8,024</b>

Fee (Second Installment)	6,800
Add 9% CGST & 9% SGST*	1,224
<b>TOTAL</b> (To be paid three months after admission)	<b>8,024</b>

Fee (Third installment)	4,000
Add 9% CGST & 9% SGST*	720
<b>TOTAL</b> (To be paid six months after admission)	<b>4,720</b>

# For Fees Concession Refer 2.7

\*CGST: Central GST; SGST: State GST



## 2.7

### Fees Concession

The following category of applicants having required minimum qualification as per Para 2.5 can avail a fee concession of Rs. 4720 (Third Instalment).

Sl. No	Category	Documents to be submitted
1	Officials of Central/State Governments, Public sector undertakings, Autonomous bodies, Institutions etc.	Letter from the office concerned and Department Identity Card
2	Students who have passed the PGDT Course of CTS/GIFT. They can also avail the exemptions of two subjects: Papers IV & V.	PGDT Diploma Certificate
3	Students who have completed the PGDT Course of CTS/GIFT and have course completion certificate.	PGDT Course Completion Certificate
4	Sales Tax Practitioner (STPs) who have undergone training at GIFT as per the G.O.(MS) No.209/2015/TD dated 27-11-2015 of Govt. of Kerala and obtained Photo- Identity card.	STPs – Photo ID Card
5	Multi-level Marketing (MLM) Direct Sellers who have undergone training at GIFT as per the Clause 3 (VI) of circular 1871/C2/2014/TD dated 14-9-2015 of Government of Kerala.	MLM Training Certificate of GIFT
6	All students studying in Colleges/Universities/ Institutions.	Letter from the Head of the Institution/Principal
7	Any Institution with minimum enrollment of 50 of their students or employees	Letter of the Institution with the list of applicants
8	Indians who worked at least 2 years in a foreign country and return after relinquishing their job	Passport, Visa/Job evidence
9	Retired/VRS opted employees of central/state governments, public sector undertakings, semi-government, autonomous bodies	Proof of retirement/VRS
10	Senior Citizens (Age 60 and above)	Proof of age

## 2.8

### Submission of Application Form

Students with required minimum qualification should submit their application and remit the prescribed fees ONLINE only. For online application form follow PGD-GST link in GIFT website, [www.gift.res.in](http://www.gift.res.in)

## 2.9

### Payment of Fee

All fees should be paid through NEFT, RTGS, Debit/ Credit Cards or NET Banking only. No fees will be collected in cash, by cheque or by demand draft.

## 2.10

### Refund of Fee

Fees once paid will not be refunded. However, if the application is rejected by the Institute, the fees remitted will be refunded after deducting administrative charges as decided by the Institute.

## 2.11

### Communication to Students

All communications to the students such as admission, dates & centres of training programmes and examinations will be communicated through SMS to their registered mobile number and email. All such information will be available in GIFT website also..

## 2.12

### Registration Validity

Registration is valid for three academic years from the date of joining the course within which period the candidate should complete the course. Original Certificate(s) for eligibility should be produced for verification as and when called for

**\* Do not send original certificates to GIFT**





## Examination

### 3.1 Schedule

The PGD-GST examination will be conducted during April/May every year. The examination centres are at Thiruvananthapuram and Ernakulam. However, in addition to regular examination, supplementary examination will be held at Thiruvananthapuram only during December/January for failed candidates.

### 3.2 Eligibility

Students pursuing the PGD-GST course are eligible to appear for the examination once they have obtained the Training Certificate. For obtaining the Training Certificate, the students have to complete their training programmes by fulfilling minimum attendance requirements (for details refer 2.4). Only those who have obtained Training Certificates are eligible to apply & appear for the examination.

### 3.3 Application

Application for examination must be made in the prescribed form along with the examination fee. The application, complete in every respect, should be submitted online. The details of the examination will be published in GIFT website and will be informed to students through their registered email and mobile number.

### 3.4 Fees

The examination fee is Rs. 900 (inclusive of GST) irrespective of the number of papers the candidate wishes to appear for. The details regarding online application forms, payment procedures etc. will be informed to the students through our web site, SMS and email.

### 3.5 Qualifying Marks

A candidate shall be declared to have passed the PGD-GST examination only if she/he obtains 50% marks in each paper.

### 3.6 Results

Examination results will be published in GIFT website, Kerala Tax Reporter [KTR] and major newspapers.

### 3.7 Revaluation

Revaluation of the examination papers is allowed. Application for Revaluation of answer sheets along with the required fees of Rs.250 (inclusive of GST) per paper should be submitted.

## 3.8 Issue of Certificates

Candidates who have passed the PGD-GST examination will be awarded Post Graduate Diploma Certificate in Goods and Services Taxation by GIFT.

## Syllabus

Paper No.	Paper (Subject)	Exam Duration (hours)	Total Marks
I	Goods and Services Tax : Law & Practice – 1 (Sections 1 to 21)	3	100
II	Goods and Services Tax : Law & Practice – II (Sections 22 to 174)	3	100
III	Integrated Goods and Services Tax : Law & Practice	3	100
IV	Accounting & Management for GST	3	100
V	Economics of Taxation & General Laws of Taxation	3	100

### Paper I

#### Paper 1 Goods And Services Tax: Law & Practice - I

1. Central Goods and Services Tax, [CGST], State Goods and Services Tax [SGST] – Brief History
2. Constitutional Provisions
3. CGST & SGST – Definitions
4. Concept & Definition of Supply
5. Levy and Collection of Tax
6. Reverse Charge
7. Compounding Scheme
8. Exemption
9. Time of Supply
10. Value of Taxable Supply
11. Input Tax Credit
12. Schedules I, II & III



## Paper II

### Paper 2 Goods And Services Tax - Law & Practice - II

1. Registration
2. Tax Invoice
3. Credit and Debit Notes
4. Accounts and Records
5. Filing of Returns
6. Payment of Tax
7. Tax Deduction at Source
8. Tax Collection at Source
9. Refund Mechanism
10. Assessment
11. Audit
12. Anti-Evasion Measures
13. Demands and Recovery
14. Advance Ruling
15. Appeals and Revisions
16. Offences and Penalties
17. Miscellaneous Provisions

## Paper III

### Paper 3 Integrated Goods And Services Tax - Law & Practice

1. Integrated Goods and Services Tax (IGST) :  
Background and Constitutional provisions
2. Definitions
3. Levy and collection of tax
4. Power to grant exemption
5. Determination of nature of supply
6. Place of supply of goods
7. Place of supply of services, where location of supplier and recipient is in India
8. Place of supply of services, where location of supplier or location of recipient is outside India
9. Special provision for payment of tax by supplier of online information and Data base access or retrieval services
10. Zero rated Supply and Refund of IGST to International Tourists
11. Apportionment of tax and settlement of funds & wrongful collection and payment of tax
12. Application of provisions of CGST Act & Miscellaneous provisions

## Paper IV

### Paper 4 Accounting and Management for GST

#### Part-A: Accounting and Management

1. Business Transactions
2. Invoice & Vouchers
3. Double Entry Principle – Debit & Credit
4. Sub divisions of Journal – Books of Accounts - Ledger
5. Bank Reconciliation Statement
6. Accounting Errors & Rectifications
7. Trial Balance
8. Final Accounts – Manufacturing Account – Trading Account - Profit & Loss Account – Profit & Loss Appropriation Account - Balance Sheet
9. Capital & Revenue – Accounts of Non-trading - concerns
10. Consignment Account
11. Computerized Accounting - Accounting under GST - Books & Registers under GST - Practical Problems
12. Management – Definitions – Function of Management - Decision Making
13. Leadership - Communication -Office Management - Role of Tax Practitioners

#### Part-B: Statutory Forms

14. Statutory Forms – Registration – Tax Invoices - Registers etc - Returns

## Paper V

### Paper 5 Economics of Taxation and General Laws of Taxation

#### Part- A: Economics of Taxation

1. Principles of Taxation
2. Tax Structure - Kinds of Taxes
3. Central and State Tax Structure
4. Theory of Tax Incidence/ Shifting
5. GST Rates and use of HSN Code/SAC
6. Union and State Budgets
7. Public Expenditure & Debt
8. Centre-State Financial Relations & Finance Commissions

#### Part-B: General Laws of Taxation

1. Constitutional Provisions
2. Interpretation of Statutes
3. General Clauses Act
4. Law Relating to Sale of Goods
5. Law of Contracts
6. Contract of Agency
7. The Constitution 101<sup>st</sup> Amendment Act, 2016
8. Goods and Services Tax (Compensation to States) Act, 2017

Director

Dr K J Joseph

Registrar

Shri R Rajagopal

Faculty

Smt L Anitha Kumary

Smt Jenny Thekkekara

Dr Thomas Joseph Thoomkuzhy

Dr N Ramalingam

## Contact

The Co-ordinator [PGD-GST]

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