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# Netaji Subhas Open University

*Centre for Lifelong Learning under the aegis of School of Vocational Studies*  
**Massive Open Online Course (MOOC)**

**Title of the MOOC:** Goods and Services Tax

**About the Course:** The course is intended to give an idea on Goods and Service Tax (GST). The course is divided into fourteen units which include various aspects of GST. GST is the biggest ever reform in the indirect taxes. The course is designed in such a way that after successful completion of the course the students would be able to help the industry and small trader to workout their GST and timely submission tax return to avail the benefit of input tax credit mechanism.

**Outcomes of this course:** Participants will:

- Gain a knowledge of operational aspects of GST
- Meet online with the teachers and professional
- Experience a fun and collaborative learning environment through internet
- Receive a certificate on completion of required activities.

**Intended Audience:** Students of Commerce / Management/ Business Studies and working professionals/ common people.

**Duration:** 7 weeks

**Engagement time:** 2-3 hours per week

**Level:** Introductory

**Course structure:**

## **Week 1**

*Module 1: Introduction and Overview of GST*

U-1: Introduction to GST

U-2: Benefits of GST

U-3: Overview of GST

*Quiz-1*

## **Week 2**

*Module 2: Concept of supply*

U-4: Scope of Supply

U-5: Levy of GST

*Quiz-2*

## **Week 3**

*Module 3: Reverse Charge Mechanism (RCM), Composition Scheme and Valuation*

U-6: Concept of RCM

U-7: Composition Scheme

U-8: Valuation Rules

*Quiz-3*

#### **Week 4**

*Module 4: Payment of GST and Input Tax Credit*

U-9: Payment of GST

U-10: Concept of ITC& payment of GST

*Quiz-4*

#### **Week 5**

*Module 5: Returns under GST and Books of accounts*

U-11: Furnishing of Returns

U-12: Different books of accounts

*Quiz-5*

#### **Week 6**

*Module 6: Interest, Penalty and Prosecution*

U-13: Provision of Interest

U-14: Provision of Penalty & Prosecution

*Quiz-6*

#### **Week 7**

Graded Assignment-MCQ

**Certification:** Certification is available based on the completion of activities. *Certificate of Completion* requires 70% on the assignments and participation in at least 5 discussion forums.

Certificate will be issued by the *Centre for Lifelong Learning* (CLL) under the aegis of School of Vocational Studies, Netaji Subhas Open University.

**Fees:** Registration Fees of Rs.350/- is required to pay at the time of registration/ admission and those who will opt for *Certificate of Completion* are required to pay Rs.500/- for evaluation, assessment and certificate. (Payment to be made through online only).

**Course Instructor:** Professor Anirban Ghosh, School of Professional Studies, NSOU

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