

## **SECOND SEMESTER**

### **2.4 (b) CUSTOMS ACT – PROCEDURE AND PRACTICE CUSTOMS ACT AND CUSTOMS TARIFF ACT (WITH RELATED RULES)**

#### **UNIT-1:**

Principles governing levy of Customs Duty.

Types of Duty.

Exemption from Customs Duty.

#### **UNIT-2:**

Basic Principles of Classification of Goods and Valuation of Goods.

#### **UNIT-3:**

Customs Authorities, Appointment of Custom Ports, Warehousing Stations, Importation and Exportation of Goods.

## **FOURTH SEMESTER**

### **4.6 GOODS AND SERVICES TAX ACT, 2017 – II**

#### **UNIT 1: INTRODUCTION**

Introduction of GST Regime in India including Constitutional Amendments

#### **UNIT 2:**

Salient features of KGST, CGST, IGST and UTGST (in brief)

#### **UNIT 3: A study of The Central Goods and Services Tax Act, 2017 and The Karnataka Goods and Services Tax Act, 2017;**

Functioning of GST Council –Input Tax Credit - Blocked Credits - Credit in special cases - Assessments: Inspection, Search, Seizure and Arrest – Audit - Anti-profiteering measure  
Practical problems on calculation of turnover and Net GST payable including problems based on Composite and Mixed Supply

## **SIXTH SEMESTER**

### **6.2 THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017**

#### **UNIT 1: INTRODUCTION**

A brief introduction of IGST including Constitutional Amendments

#### **UNIT 3: The Integrated Goods and Services Tax Act, 2017;**

Determination of Place of Supply of Goods/ Services or both

#### **UNIT 4: GST and Technology:**

GST Network: Structure, Features, Vision and Mission – Powers and Functions

Problems on Computation of Tax for a given set of data, Problems on calculation of ITC on Inter-state transactions, Problems on Input and Output Tax.