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# UNION CHRISTIAN COLLEGE (AUTONOMOUS) ALUVA

Affiliated to Mahatma Gandhi University, Kottayam, India  
NAAC Accredited with A++ Grade in Vth cycle  
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## DEPARTMENT OF COMMERCE



### Commerce Minor 1 Syllabus

## UNDERGRADUATE (HONOURS) PROGRAMMES {UCC UGP (HONOURS)}

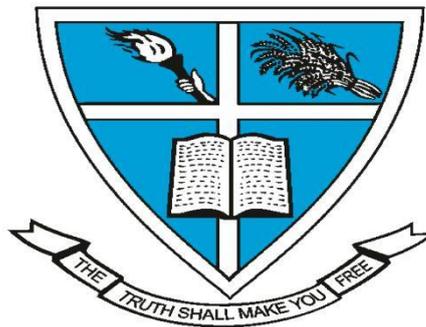
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Adopted from THE MAHATMA GANDHI UNIVERSITY  
UNDER GRADUATE PROGRAMMES  
(HONOURS) SYLLABUS  
MGU-UGP (Honours)  
(2024 Admission Onwards)

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**UNION CHRISTIAN COLLEGE**  
**(AUTONOMOUS)**  
**UNDERGRADUATE PROGRAMME**  
**(HONOURS) SYLLABUS**  
**(2025 Admission Onwards)**



**Faculty: Commerce**  
**BoS: Commerce**  
**Subject: Business Laws**

**UNION CHRISTIAN COLLEGE**  
**(AUTONOMOUS)**  
**UCCOLLEGE PO**  
**ALUVA, KERALA**  
**683102**

## Syllabus Index

Name of the Minor: **Business Laws**

### Semester: 1

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution/ week			
					L	T	P	O
UC1DSCBLW100	Corporate Regulations and Compliance	DSC B	4	5	3	0	2	0

L — Lecture, T — Tutorial, P — Practical/Practicum , O — Others

### Semester: 2

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC2DSCBLW100	Business Regulatory Framework	DSC B	4	5	3	0	2	0

### Semester: 3

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC3DSCBLW200	GST Laws: Fundamentals	DSC B	4	5	3	0	2	0

**Semester: 4**

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC4DSCBLW200	GST Laws: Fundamentals	DSC B	4	5	3	0	2	0

<b>Programme</b>	BCOM HONOURS					
<b>Course Name</b>	<b>CORPORATE REGULATIONS AND COMPLIANCE</b>					
<b>Type of Course</b>	DSC B					
<b>Course Code</b>	UC1DSCBLW100					
<b>Course Level</b>	100					
<b>Course Summary</b>	This course will equip students with the knowledge and skills to navigate the details of Indian Corporate Law and apply it effectively in real-world business situations. The course intends to give an idea of the corporate administration, essentials, procedural formalities involved in administration and the importance of Corporate Governance. The course is based on the provisions of the Indian Companies Act 2013.					
<b>Semester</b>	1	Credits			4	Total Hours
<b>Course Details</b>	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
<b>Pre-requisites, if any</b>	An understanding on the company form of organisation					

### COURSE OUTCOMES (CO)

<b>CO No.</b>	<b>Expected Course Outcome At the end of the course the students shall be able to:</b>	<b>Learning Domains*</b>	<b>PO No</b>
1	Demonstrate a comprehensive understanding of key concepts related to companies	Understand,	1,2,3
2	Understand and Analyse the relevant procedures under the Companies Act, 2013 relating to incorporation	Analyse	1,3,5
3	Understand the duties and obligations of directors, shareholders, and promoters in the corporate context	Understand	2,5,6
4	Apply the provisions of the Companies Act,2013, to various corporate transactions and administration	Apply	2,5,6

	including meetings, winding up procedure etc.		
5	Understand the role and functions of a company secretary in various situations	Understand	2,5,6
6	Communicate corporate legal issues in a clear, concise, and professional manner.	Skill	1,3,5
<b><i>*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)</i></b>			

## COURSECONTENT

### Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Company- Legal background, scope, and Incorporation	1.1	Meaning and characteristics of company- Historical background of Company Law in India-Companies Act 2013 and features- Objectives and functioning of NCLT, NCLAT and SFIO	2	1,2
	1.2	Kinds of companies: - Private Companies, Public Limited Companies, OPC, Section 8 Companies, LLP, Foreign Companies, Nidhi Companies, Government Companies, Holding Companies, Subsidiary Companies	2	1,3
	1.3	Lifting the corporate veil- Merits and Demerits of Incorporation of company -.	1	1,5
	1.4	Promoter- Role of promoters, Legal Position of Promoter	1	2,3
	1.5	Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires- Alteration of memorandum	3	2,4
	1.6	Articles of Association - Meaning Purpose, Content. Alternation, Constructive Notice, Doctrine of Indoor Management	3	2,4

	1.7	Meaning- Formalities of issue Prospectus - Misrepresentation of Prospectus – Various types of prospectus Golden Rule	3	2,3,4
2. Shares, Membership and	2.1	Shares- Meaning, Types of Shares and Transfer of shares, Transmission	2	3,4
Administration	2.2	Share Capital, Meaning, Kinds, Alteration and Reduction and Voting Rights	2	3,4
	2.3	Debenture-Meaning, Types, Charge-Fixed and Floating, Crystallisation of Floating charge	2	2,3
	2.4	Modes of acquiring Membership	2	2,3,4
	2.5	Rights and Privileges of Members and Shareholders	1	2,3,4
	2.6	Directors - Appointment, Qualifications, Types	2	3,4
	2.7	Position, Rights, Duties and Liabilities of Directors	2	3,4
	2.8	Company Secretary – Qualifications - Role-Position- Main duties and responsibilities	2	4,5
3. Formalities relating to administration, winding up and governance	3.1	Company Meetings - Kinds, resolutions in meetings	3	3,4
	3.2	Requisites of Valid Meeting	3	3,4
	3.3	Winding up - Meaning, Types	3	4,6
	3.4	Procedure, Role of Official Liquidator	3	4,6
	3.5	Corporate Governance – Formalities - Need and importance-Provisions	2	4,6
	3.6	Corporate Social Responsibility-Importance- Provision	1	4,6
	4.1	Familiarisation/ Preparation of Model Memorandum, Articles and Prospectus	5	2,5,6
	4.2	Online registration of companies – MCA site-familiarizing with formalities- DSC, DIN, MCA 21 etc.	7	2,5,6

4. Practical Formalities and Procedural Compliances- For CCA	4.3	Preparation of Notice, Agenda, Minutes etc. – Formalities and compliances	6	4,5,6
	4.4	CSR Compliances by select companies- based on research articles and annual reports	4	4,5,6
	4.5	Awareness on committees and mechanisms functioning for Corporate Governance	4	4,5,6
	4.6	Virtual meetings and formalities – Formalities relating to Resolutions, Polls and Proxies	4	4,5,6
5	5	Teacher Specific Module		

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ul style="list-style-type: none"> <li>• Activity learning.</li> <li>• Collaborative learning.</li> <li>• Experiential learning.</li> <li>• Flip-Classroom</li> <li>• Role play</li> <li>• Industrial Visit</li> <li>• Lecture</li> </ul>
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA) - 30 marks</b></p> <p>(a) Presentation or discussion of types of companies/ shares and debentures etc. OR preparation and presentation of reports on corporate governance</p> <p>(b) Drafting of model notice, agenda, minutes etc. OR Preparing CSR compliance reports of companies</p> <p>(c) Conduct a mock company meeting with notice, agenda resolutions, poll etc.</p> <p>(d) MCQ test / Viva Voce</p>

**B. End Semester examination – 70 marks**

<b>Mode</b>	<b>Time in Hours Maximum</b>		
MCQ Based	1		
<b>Question Type</b>	<b>Number of questions to answered</b>	<b>Answer word/ page limit</b>	<b>Marks</b>
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
<b>Total</b>			<b>70 marks</b>

## **References**

1. C. A. Kamal Garg, Corporate and Allied Laws, Bharat Law House Private Limited
2. Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluver Business, 2013.
3. Avtar Singh: Company Law, Eastern Book Company, 34, Lalbagh, Lucknow
4. Dutta, Dutta on Company Law, Lexis Nexis, Butterworths Wadhwa, Nagpur
5. Paranjpe N V, The New Company Law, Central Law Agency.
6. Indian Companies Act, 2013(and amendments)
7. Shukla, V. C., Principles of Company Law ,S. Chand & Company Ltd.
8. Kapoor N D and Kapoor N K, Company Law and Practice, Taxmann Publications
9. Sethi R K, Corporate Law, Lexis Nexis Butterworths.
10. Ramaiya A, Guide to the Companies Act, Lexis Nexis
11. Dr. Ashok K. Jain, Dr. Raj Kumar, Dr. Sanjeev Jain & Dr. Anupam Agrawal,
12. Mahajan & Mahajan, Indian Company Law, Lexis Nexis India

## **Suggested Readings**

- Ministry of Corporate Affairs website
- Securities and Exchange Board of India website
- Indian Institute of Corporate Law website
- Website of ICAI
- Website of ICSI
- Website of ICAI
- Chartered Secretary: ICSI, New Delhi
- Company Law Journal: Company Law Journal (India) Pvt. Ltd.,53/15, Old Rajinder Nagar, Post Box No. 2844, New Delhi- 110060
- Corporate Law Adviser: Corporate Law Advisers, 613, Metro View Apt., Sector13, Pocket B, Dwarka, New Delhi
- Student Company Secretary, ICSI New Delhi

<b>Programme</b>	BCOM HONOURS					
<b>Course Name</b>	<b>BUSINESS REGULATORY FRAMEWORK</b>					
<b>Type of Course</b>	DSC B					
<b>Course Code</b>	UC2DSCBLW100					
<b>Course Level</b>	100					
<b>Course Summary</b>	The course is intended to familiarize the students with the legal framework relating to business. It helps the students to gain an understanding and wholistic view on the commercial and mercantile laws that govern the business transactions and apply the same in various situations.					
<b>Semester</b>	2	Credits			4	Total Hours
<b>Course Details</b>	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
<b>Pre-requisites, if any</b>						

### COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand and analyse the basic framework of the Indian Contract Act, recognize the elements of a valid contract and the rules related to the basic elements the capacity and requirements to enter into a valid contract and execution of the contract	Understand, Analyse	1,2
2	Develop an understanding on the legal aspects of performance and breach of contracts, e-contracts and enforcement etc. and analyse different situations related to the same	Analyse	1,2,8,10
3	Evaluate the rights and duties of parties involved in the contracts of bailment, pledge, indemnity, guarantee et	Evaluate(E)	1,2,8
4	Find out the scope of the relation between a principal and an agent, the laws applicable for termination and also the duties and rights involved	Understand (U)	1,2,8

5	Analyse the implications of the laws related to selling the goods, such as formation of contract, subject matter, price, conditions and warranties, transfer of ownership and performance of the contract of sale	Analyse	1,2,8,1 0
6	Apply the legal understanding on the various situations evolving in the business field	Apply	1,2,8,1 0
<b>*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)</b>			

## COURSECONTENT

### Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Mercantile Law	1.1	Mercantile law- Sources of law	1	
	1.2	Law of Contract –Kinds of Contracts – Essentials of a ValidContract--	2	1
	1.3	Rules related to Offer, Acceptance & Consideration	3	1
	1.4	Capacity to Contract - Various situations	2	1
	1.5	Free consent	2	1
	1.6	Practical Applications and Case Laws	7P	6
2. Legality and Performance of Contracts	2.1	Legality, Contracts expressly declared to be void	2	2
	2.2	Quasi Contracts, Contingent Contracts and E-Contracts	2	2
	2.3	Performance of Contract - Discharge of Contract	3	2
	2.4	Breach of Contract – Remedies for Breach of Contract.	4	2
	2.5	Practical Applications and Case Laws	7P	6
	3.2	Rights and Duties of Bailor and Bailee -	1	3
	3.3	Finder of Lost Goods- Pledge- Essentials Pawner and Pawnee- Rights and Duties	3	3
3. Special	3.4	Indemnity-Meaning and Definition	2	3

Contracts	3.5	Contract of Guarantee – Kinds of Guarantee –	1	3
	3.6	Rights and Liabilities of Surety- Discharge of Surety	2	3
	3.7	Agency – Principal and Agent – Creation of Agency	2	4
	3.8	Rights and duties of agent and principal, Termination of agency-Sub agents and	2	4
	3.9	Practical Situations and Case Study	6P	5
4. Sale of Goods Act	4.1	Contract of Sale – Agreement to sell-	1	5
	4.2	Transfer of ownership – Transfer by non- owners	2	5
	4.3	Conditions and Warranties - Implied conditions, breach, Caveat Emptor and	3	5
	4.4	Performance of contract of sale	2	5
	4.5	Unpaid seller and rights	1	5
	4.6	Auction Sales	1	5
	4.7	Practical Situations and Case Study	10P	6
5	5	Teacher Specific Module		

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecture- Discussion Session Case Studies Peer learning/ Group discussion. Expert Interaction Video lectures Presentations
	<b>MODE OF ASSESSMENT</b> <b>A. Continuous Comprehensive Assessment (CCA) – 30 marks</b> (a) MCQ– Two (b) Report on landmark judgments related to the Acts under consideration OR Presentation of important Case Laws OR Reports or presentations on the various introductory aspects of Mercantile law including sources of law, legal system in India, Legislations and Requirements, Maxims of Law etc. (c) Mock Court Trials/ Role Play on various Practical Situations/ Case Laws etc.
<b>Assessment Types</b>	

<b>Mode</b>	<b>Time in Hours Maximum</b>
MCQ Based	1.15

**B. End Semester examination – 70 marks**

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
<b>Total</b>			<b>70 marks</b>

**References**

1. Kapoor N D, Business Laws, *Sultan Chand and Private Limited*
2. Singh, Avtar, Business Laws, *Eastern Books Company*
3. Pillai, RS N, Legal Aspects of Business, *S Chand Publishing*
4. Kuchal M C and Kuchal, Vivek, Business Law, *Vikas Publishing*
5. Gogna P P S, A Textbook of Mercantile Law, *S Chand Publishing*
6. Raman B S, Commercial Law, *United Publishers*

**Suggested Readings**

**Websites;**

1. Bare Acts
2. <https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/india>  
n- contract-act-1872
3. <https://wbconsumers.gov.in/>

<b>Programme</b>	BCOM HONOURS					
<b>Course Name</b>	<b>GST Laws: Fundamentals</b>					
<b>Type of Course</b>	DSC B					
<b>Course Code</b>	UC3DSCBLW200					
<b>Course Level</b>	200					
<b>Course Summary</b>	Course provides an overview of GST in Indian Taxation system including its principles and implications for individuals and businesses. This course intends to enable the students to apply the knowledge into insights of the practical aspects of GST. This course is meant to provide fundamental and intermediate operational understanding of the different fundamental aspects of the Goods and Services Tax.					
<b>Semester</b>	3	<b>Credits</b>			4	<b>Total Hours</b>
<b>Course Details</b>	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
<b>Pre- requisites, if any</b>	Basic Knowledge of Direct and Indirect taxation and canons of taxation.					

### COURSE OUTCOMES (CO)

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains*</b>	<b>PO No</b>
1	Understand the various concepts of GST	Understand (U)	6
2	Familiarize the students with the provisions relating to supply and types of supply	Understand (U)	3
3	Enable the students to assess the time, place, and value of supply	Analyse (A)	2
4	Equip the students to examine the possibilities of claiming ITC	Evaluate (E)	1,6,8
5	Simulate the students with the GST common portal and practical aspects of GST laws	Create(C)	2
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

## COURSE CONTENT

### Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CONo.
1. Introduction to GST and the concept of supply	1.1	Introduction - Stages of Evolution of Goods and Services Tax - constitutional background.	2	1
	1.2	Structure of GST - Characteristics of GST – Advantages and Criticisms - Relevant terms and concepts under GST- –RNR- RCM-ECO- ERN – Rates of GST Aggregate turnover, Business, Capital goods, Taxable person, Casual taxable person, Goods, Services, output tax, Input tax, Input tax credit, Person, Place of business, Taxable territory, reverse Charge Mechanism	3	1
	1.3	GSTN – HSN Code – SAC code - GST Council – GSTIN - GSTN-GST Suvidha Providers	3	1
	1.4	Supply-Scope of Supply – Types of Supply	4	1
	1.5	Location of Supplier of Goods and Services	3	1
2. Time, Place and Value of Supply	2.1	Time of Supply –Provisions and Practical Situations	5	3
	2.2	Place of Supply –Provisions and Practical Situations	5	3
	2.3	Value of Supply –Provisions and Practical Situations	5	3
3. Input Tax Credit, Tax Invoice and E- Way Bills	3.1	Meaning of ITC – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations	4	4
	3.2	Tax Invoice – Provisions – Types of Ledgers under GST	4	4
	3.3	ISD – Composition Scheme – TDS - TCS	4	4
	3.4	Concept of E-Way Bills – Need and Provisions	3	4

4. Practical Aspects of GST	4.1	Familiarizing GST Common portal - GSTN and GSTIN	5	5
	4.2	Practical situations and cases related to time, place and value of supply-	6	5
	4.3	E way bill generation through portal	3	5
	4.4	GST compliant invoice or bills – CGST, SGST and IGST, GSTIN	5	5
	4.5	GST Compliance Rating	2	5
	4.6	Format and Preparation of GST Invoices	5	5
	4.7	Insight into GST registration	4	5
5	5	Teacher Specific Module		

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecture Discussion Session: Group Discussion Peer learning Field Visits Quiz				
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b> <b>A. Continuous Comprehensive Assessment (CCA)- 30 marks</b> (a) MCQ based tests (b) Viva Voce (c) Preparation of various documents or case studies relating to GST based on Module 4 OR Discussions and Reports based on GST portal familiarisation (d) Visit to nearby business houses and prepare are port on the GST compliances OR undertake GST campaigns OR GST awareness campaigns inside or outside the campus				
	<b>B. End Semester examination – 70 marks</b> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Mode</th> <th>Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td>MCQ Based</td> <td>1</td> </tr> </tbody> </table>	Mode	Time in Hours Maximum	MCQ Based	1
Mode	Time in Hours Maximum				
MCQ Based	1				

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
<b>Total</b>			<b>70 marks</b>

### References

1. Garg, R., & Garg, S. (2023). Hand Book of GST - Procedure, Commentary & Rates. *Commercial Law House*
2. Mehrotra, H.C., & Agarwal, V.P.(2023). Goods and Services Tax. *Sahitya Bhawan Publications.*
3. Sekhar G (2023). *GST Manual (A Comprehensive Book for GST Law)*. Paduka Publications.
4. Haldia, Arpitand Salim, Mohammed – GST Law and Practice – *Taxmann Publications Private Limited*
5. GST Ready Reckoner, - *Taxmann Publications Private Limited*

### Suggested Readings

1. <https://www.icai.org/post/study-material-nset>
2. <https://www.icsi.edu/studymaterialnewsyllabus/>
3. <https://icmai.in/studentswebsite/studymat.php>
4. <https://www.icai.org/category/e-journal>
5. <https://www.gst.gov.in/>

<b>Programme</b>	BCOM HONOURS					
<b>Course Name</b>	<b>GST Laws: Fundamentals</b>					
<b>Type of Course</b>	DSC C					
<b>Course Code</b>	UC4DSCBLW200					
<b>Course Level</b>	200					
<b>Course Summary</b>	Course provides an overview of GST in Indian Taxation system including its principles and implications for individuals and businesses. This course intends to enable the students to apply the knowledge into insights of the practical aspects of GST. This course is meant to provide fundamental and intermediate operational understanding of the different fundamental aspects of the Goods and Services Tax.					
<b>Semester</b>	4	<b>Credits</b>			4	<b>Total Hours</b>
<b>Course Details</b>	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
<b>Pre- requisites, if any</b>	Basic Knowledge of Direct and Indirect taxation and canons of taxation.					

### COURSE OUTCOMES (CO)

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains*</b>	<b>PO No</b>
1	Understand the various concepts of GST	Understand (U)	6
2	Familiarize the students with the provisions relating to supply and types of supply	Understand (U)	3
3	Enable the students to assess the time, place, and value of supply	Analyse (A)	2
4	Equip the students to examine the possibilities of claiming ITC	Evaluate (E)	1,6,8
5	Simulate the students with the GST common portal and practical aspects of GST laws	Create(C)	2
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

## COURSE CONTENT

### Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CONo.
2. Introduction to GST and the concept of supply	1.1	Introduction - Stages of Evolution of Goods and Services Tax - constitutional background.	2	1
	1.2	Structure of GST - Characteristics of GST – Advantages and Criticisms - Relevant terms and concepts under GST—RNR- RCM-ECO- ERN – Rates of GST Aggregate turnover, Business, Capital goods, Taxable person, Casual taxable person, Goods, Services, output tax, Input tax, Input tax credit, Person, Place of business, Taxable territory, reverse Charge Mechanism	3	1
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	1.4	Supply-Scope of Supply – Types of Supply	4	1
	1.5	Location of Supplier of Goods and Services	3	1
	2. Time, Place and Value of Supply	2.1	Time of Supply –Provisions and Practical Situations	5
2.2		Place of Supply –Provisions and Practical Situations	5	3
2.3		Value of Supply –Provisions and Practical Situations	5	3
3. Input Tax Credit, Tax	3.1	Meaning of ITC – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations	4	4
	3.2	Tax Invoice – Provisions – Types of Ledgers under GST	4	4

Invoice and E-Way Bills	3.3	ISD – Composition Scheme – TDS - TCS	4	4
	3.4	Concept of E-Way Bills – Need and Provisions	3	4
4. Practical Aspects of GST	4.1	Familiarizing GST Common portal - GSTN and GSTIN	5	5
	4.2	Practical situations and cases related to time, place and value of supply-	6	5
	4.3	E way bill generation through portal	3	5
	4.4	GST compliant invoice or bills – CGST, SGST and IGST, GSTIN	5	5
	4.5	GST Compliance Rating	2	5
	4.6	Format and Preparation of GST Invoices	5	5
	4.7	Insight into GST registration	4	5
5	5	Teacher Specific Module		

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecture -Discussion Session: Group Discussion Peer learning Field Visits Quiz				
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1. Garg, R., & Garg, S. (2023). Hand Book of GST - Procedure, Commentary & Rates. *Commercial Law House*
2. Mehrotra, H.C., & Agarwal, V.P.(2023). Goods and Services Tax. *Sahitya Bhawan Publications.*
3. Sekhar G (2023). *GST Manual (A Comprehensive Book for GST Law)*. Paduka Publications.
4. Haldia, Arpitand Salim, Mohammed – GST Law and Practice – *Taxmann Publications Private Limited*
5. GST Ready Reckoner, - *Taxmann Publications Private Limited*

### Suggested readings

1. <https://www.icai.org/post/study-material-nset>
2. <https://www.icsi.edu/studymaterialnewsyllabus/>
3. <https://icmai.in/studentswebsite/studymat.php>
4. <https://www.icai.org/category/e-journal>
5. <https://www.gst.gov.in/>