



**SRI VENKATESWARA COLLEGE
(UNIVERSITY OF DELHI)**

EVENT REPORT

NAME OF THE EVENT:			
DATE	DEPARTMENT	COMMITTEE/SOCIETY	COORDINATORS NAME
18 th September 2021	Economics	Economics Association	D. Brahma Reddy & Amit Kumar Jha
TIME	VENUE	NUMBER OF PARTICIPANTS	NATURE: Outdoor/Indoor; online/offline/hybrid
11.00 am to 1.30 pm 2.15 pm to 4.30 pm	Online	195	Online
FINANCIAL SUPPORT/ASSISTANCE (if any):	College Own Funds		

BRIEF INFORMATION ABOUT THE ACTIVITY

TOPIC/SUBJECT OF THE ACTIVITY	Understanding Goods and Services Tax
OBJECTIVES	To understand a. Indirect Tax Structure and Reforms before introduction of GST b. Constitutional provisions w.r.t GST c. Indian Model of GST d. Treatment of Exports & Imports under GST e. Treatment of Govt. Services etc.
METHODOLOGY	Lecture, Discussion and Q&A
INVITED SPEAKERS WITH AFFILIATION DETAILS (IF ANY)	Shri. Snajay Sharan, Former ADG, NACIN, CBIC CA Shilpi Gupta, Senior Partner, Chitresh Gupta & Associates
OUTCOMES	At the end of the programme Students will be able to explain various provisions of GST and the benefits of GST to consumers & business.

PROOFS & DOCUMENTS ATTACHED (Tick mark the proofs attached):

1 Notice & Letters ✓	2 Number of Participants & Name of participants ✓	3 Event report* ✓	4 Photos ✓	5 Feedback Form & analysis ✓
6 News clip with details	7 Sample Copy of the Certificate ✓	8 Posters/ Invites ✓	9 Event report Attested by Event Coordinator & IQAC Coordinator ✓	10 Any other document ✓ Video Clips

IQAC Document No: IQAC/SVC/2021-22/Economics/02	Criterion No: V
Departmental file no: 2021-22/Economics/SOC/2	IQAC file No: SVC/2021-22

NAME OF TEACHER & SIGNATURE	NAME OF HEAD/ COMMITTEE INCHARGE & SIGNATURE	IQAC COORDINATOR (SEAL & SIGNATURE)
Mr. D. Brahma Reddy	Mr. D. Brahma Reddy, TiC Mr. Amit K Jha, Faculty Advisor	

For Reference

Criterion I	Curricular Aspects (planning & Implementation)	Criterion V	Student Support & Progression
Criterion II	Teaching Learning & Evaluation	Criterion VI	Governance
Criterion III	Research, Innovations & Extension	Criterion VII	Institutional Values & Best Practices
Criterion IV	Learning Resources and Infrastructure		

1
Notice & Letters
✓



Department of Economics
Sri Venkateswara College
University of Delhi



Date: 12/09/2021

Circular

Sub: A Webinar on Understanding Goods and Services Tax

Dear Students,

I am delighted to share with you all that the Economics Association of Sri Venkateswara College as part of the **Azadi Ka Amrit Mahotsav & Diamond Jubilee Year** shall conduct a Webinar on Understanding Goods and Services Tax. The Programme details are given below.

Subject: One Day Webinar on Understanding Goods and Services Tax

Experts

1. Shri Sanjay Sharan,
Master Trainer, GST
Ex. Additional DG, National Academy of Customs, Indirect Taxes and Narcotics (NACIN)
2. Ms. Shipili Gupta, CA

Date: 18th September (Saturday)

Time: 11.00 AM to 1.00 PM & 2.00 PM TO 4.30 PM

2. The EA members are putting tireless efforts to make it a very big success. This is the second programme we are doing in the AY 2021-22. It's mandatory for all B.A (H) Economics students to attend the programme and we are continuously monitoring the registration in google form created for this purpose and circulated in what's app groups. Any Economics (Hons.) student not enrolling for the above programme shall be viewed seriously. The EA endeavours to conduct a range of events for the overall development of students. Since limited number of seats available you need to register immediately. A certificate of participation shall be issued to all participants of the programme.

3. The link and password shall be emailed/SMS to you Two hours before the start of the event.

Thanking you in advance for your compliance.

Teacher-in-Charge

Number of Participants & Name of participants



Total No. of Participants: 195

Sl.No.	Full Name	User Action	Timestamp
1	Economics Association	Joined	9/18/2021, 10:29:17 AM
2	Utkarsh (Guest)	Joined	9/18/2021, 10:31:03 AM
3	SIDDHI SHARMA	Joined	9/18/2021, 10:31:25 AM
4	YASH KHANDAI	Joined	9/18/2021, 10:36:34 AM
5	TANISHKA YADAV	Joined	9/18/2021, 10:40:26 AM
6	MAYANK	Joined	9/18/2021, 10:45:16 AM
7	Navya Jindal_Economics H((Guest)	Joined	9/18/2021, 10:45:37 AM
8	GARIMA SETHI	Joined	9/18/2021, 10:45:58 AM
9	Ridhima Ahluwalia (Eco Hons) (Guest)	Joined	9/18/2021, 10:46:30 AM
10	DEEKSHA BHATIA	Joined	9/18/2021, 10:47:43 AM
11	Krishnakumar S (Guest)	Joined	9/18/2021, 10:47:52 AM
12	TARUN KUMAR	Joined	9/18/2021, 10:48:06 AM
13	AVIJIT SHARMA	Joined	9/18/2021, 10:48:25 AM
14	SKARMA DZAKHIM DZOM	Joined	9/18/2021, 10:48:50 AM
15	Komal Kaushik (Guest)	Joined	9/18/2021, 10:48:50 AM
16	ANSHIKA JETLY	Joined	9/18/2021, 10:49:10 AM
17	NISHANT KUMAR	Joined	9/18/2021, 10:49:31 AM
18	NAYAN PRIYA ANAND	Joined	9/18/2021, 10:49:49 AM
19	ANSHITA	Joined	9/18/2021, 10:50:09 AM
20	NANDINI SHANKDHAR	Joined	9/18/2021, 10:50:18 AM
21	NIKITA TUWANI	Joined	9/18/2021, 10:50:20 AM
22	SHAGUN RAJPUT	Joined	9/18/2021, 10:50:22 AM
23	ANIRUDH SUDAN	Joined	9/18/2021, 10:50:27 AM
24	SHILPI PANDEY	Joined	9/18/2021, 10:50:31 AM
25	GANGULA SAI THARUN KUMAR REDDY	Joined	9/18/2021, 10:50:46 AM
26	TRISHA	Joined	9/18/2021, 10:51:05 AM
27	HARSHIT RAJ	Joined	9/18/2021, 10:51:18 AM
28	Khushi	Joined	9/18/2021, 10:51:35 AM
29	Komal Kaushik_B.A.Program(Eco)(Guest)	Joined	9/18/2021, 10:51:38 AM
30	HARSHITA RAO	Joined	9/18/2021, 10:51:57 AM
31	komal (Guest)	Joined	9/18/2021, 10:52:02 AM
32	YASH	Joined	9/18/2021, 10:52:13 AM
33	Chandra Prabha Economics Honours (Guest)	Joined	9/18/2021, 10:52:25 AM
34	ABHINAV VIBHU	Joined	9/18/2021, 10:52:51 AM

78	Punyansh Alagh (Guest)	Joined	9/18/2021, 11:03:06 AM
79	VANSH KUMAR SHARMA	Joined	9/18/2021, 11:03:31 AM
80	HAZIKA BILAL RESHI	Joined	9/18/2021, 11:03:32 AM
81	SURAJ KUMAR TIWARI	Joined	9/18/2021, 11:03:35 AM
82	SONU THAKUR	Joined	9/18/2021, 11:03:36 AM
83	RIYA BINDRA	Joined	9/18/2021, 11:03:59 AM
84	RUCHITHA REDDY GOLI	Joined	9/18/2021, 11:04:08 AM
85	GURUMUKH LAMBA	Joined	9/18/2021, 11:04:29 AM
86	VAIDEHI NAGPAL	Joined	9/18/2021, 11:04:39 AM
87	Aayushi Joshi	Joined	9/18/2021, 11:04:45 AM
88	AMNA CHOUDHARY	Joined	9/18/2021, 11:04:54 AM
89	Yukti Mahajan (Guest)	Joined	9/18/2021, 11:05:05 AM
90	deshna (Guest)	Joined	9/18/2021, 11:05:11 AM
91	Meenakshi Sharma (Guest)	Joined	9/18/2021, 11:05:18 AM
92	VANSHIKA	Joined	9/18/2021, 11:05:33 AM
93	NIKUNJ KUMAR	Joined	9/18/2021, 11:05:35 AM
94	RISHABH GUPTA	Joined	9/18/2021, 11:06:15 AM
95	Pranay Goyal (Guest)	Joined	9/18/2021, 11:06:24 AM
96	NEHA DUGGAL	Joined	9/18/2021, 11:07:10 AM
97	harish kumar (Guest)	Joined	9/18/2021, 11:07:11 AM
98	Suraj Kumar_Economics(H) (Guest)	Joined	9/18/2021, 11:07:15 AM
99	Aastha (Guest)	Joined	9/18/2021, 11:07:27 AM
100	HARISH KUMAR	Joined	9/18/2021, 11:08:24 AM
101	Geetika Grover (Guest)	Joined	9/18/2021, 11:08:32 AM
102	Vanshika (Guest)	Joined	9/18/2021, 11:08:49 AM
103	KHUSHPREET KAUR	Joined	9/18/2021, 11:08:56 AM
104	NIRANJANA P	Joined	9/18/2021, 11:09:11 AM
105	Harry Yadav Economics honours (Guest)	Joined	9/18/2021, 11:09:18 AM
106	khushboo (Guest)	Joined	9/18/2021, 11:09:27 AM
107	Ankit Joshi (Guest)	Joined	9/18/2021, 11:09:38 AM
108	SACHIKA KHURANA	Joined	9/18/2021, 11:09:53 AM
109	PRERNA PARDASANI	Joined	9/18/2021, 11:10:21 AM
110	DILEEP MEENA ECONOMICS B.A. Program (Guest)	Joined	9/18/2021, 11:12:15 AM
111	OMPRAKASH SAINI	Joined	9/18/2021, 11:12:47 AM
112	SANYA BHADANA	Joined	9/18/2021, 11:13:26 AM
113	AYUSHI SATRAWAL	Joined	9/18/2021, 11:13:33 AM
114	Priya Bhati	Joined	9/18/2021, 11:14:02 AM
115	ANUSHKA DHANWANI	Joined	9/18/2021, 11:14:30 AM
116	Niranjana P_Economics (H) (Guest)	Joined	9/18/2021, 11:14:39 AM
117	SHIVAM	Joined	9/18/2021, 11:14:42 AM
118	AMANDEEP KAUR	Joined	9/18/2021, 11:15:14 AM
119	RITIKA TAYAL	Joined	9/18/2021, 11:15:22 AM

120	JITENDRA KUMAR	Joined	9/18/2021, 11:15:54 AM
121	Araba Kongbam_SVC (Guest)	Joined	9/18/2021, 11:17:49 AM
122	Himanshi Bhardwaj (Guest)	Joined	9/18/2021, 11:18:42 AM
123	D.Venkata Ramana (Guest)	Joined	9/18/2021, 11:19:58 AM
124	NIKITA	Joined	9/18/2021, 11:20:44 AM
125	SHAGUN VERMA	Joined	9/18/2021, 11:21:08 AM
126	RAVINDER	Joined	9/18/2021, 11:21:58 AM
127	104_ECO_VISHWAS MAINI	Joined	9/18/2021, 11:22:24 AM
128	Rushali Jain_economics (H) (Guest)	Joined	9/18/2021, 11:22:31 AM
129	Mansi (Guest)	Joined	9/18/2021, 11:23:03 AM
130	VIDHI JAIN	Joined	9/18/2021, 11:23:09 AM
131	M KRISHNA RAO	Joined	9/18/2021, 11:23:46 AM
132	HARSHITA BHATT	Joined	9/18/2021, 11:24:45 AM
133	MIDDE LEENA	Joined	9/18/2021, 11:25:31 AM
134	Geetali Grover (Guest)	Joined	9/18/2021, 11:26:51 AM
135	SHIWANI MAURYA_ B.A(Prog.) Computer Application + Economics (Guest)	Joined	9/18/2021, 11:27:07 AM
136	ANJALI DIWAKAR	Joined	9/18/2021, 11:27:17 AM
137	ISHA SONI	Joined	9/18/2021, 11:27:23 AM
138	KAVYA SETHI	Joined	9/18/2021, 11:28:38 AM
139	DESA MONDAL	Joined	9/18/2021, 11:29:02 AM
140	Dr V.A.Ramaraju (Guest)	Joined	9/18/2021, 11:30:22 AM
141	NISHA B	Joined	9/18/2021, 11:30:38 AM
142	NITIKA MENGHANI	Joined	9/18/2021, 11:31:27 AM
143	BHAVYA GUPTA	Joined	9/18/2021, 11:35:16 AM
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146	AADHYA TIWARI	Joined	9/18/2021, 11:40:39 AM
147	Kameswara Sharma (Guest)	Joined	9/18/2021, 11:43:44 AM
148	Aruna Rao (Guest)	Joined	9/18/2021, 11:44:29 AM
149	MAHESH R	Joined	9/18/2021, 11:46:50 AM
150	VULAVALA JAISRI DEEPTHI	Joined	9/18/2021, 11:52:10 AM
151	Sanjay Batra	Joined	9/18/2021, 11:53:38 AM
152	sanjay_sharan (Guest)	Joined	9/18/2021, 12:07:42 PM
153	NIYATI VASHISHTHA	Joined	9/18/2021, 12:24:24 PM
154	MEHAK JAIN	Joined	9/18/2021, 12:24:49 PM
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156	PRITISHA SHARMA	Joined	9/18/2021, 12:26:13 PM
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158	KHUSHI MOURYA	Joined	9/18/2021, 12:27:48 PM
159	CHHAVI KAPOOR	Joined	9/18/2021, 12:27:58 PM
160	AKSHIT GOEL	Joined	9/18/2021, 12:28:04 PM
161	ishan . (Guest)	Joined	9/18/2021, 12:28:32 PM

162	SUHANI	Joined	9/18/2021, 12:29:40 PM
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169	DIYA GABA	Joined	9/18/2021, 12:40:18 PM
170	Mansi Goyal	Joined	9/18/2021, 12:42:10 PM
171	SOMYA PRABHAT	Joined	9/18/2021, 12:44:20 PM
172	navya Jindal (Guest)	Joined	9/18/2021, 12:52:41 PM
173	DHARAVATH VISHAL	Joined	9/18/2021, 12:53:41 PM
174	Arockia selvam (Guest)	Joined	9/18/2021, 12:57:48 PM
175	RITU KUMARI	Joined	9/18/2021, 1:02:46 PM
176	REVA SINGH	Joined	9/18/2021, 1:08:14 PM
177	nutan150363@yahoo.co.in	Joined	9/18/2021, 1:12:02 PM
178	Mandavee Jaiswal_BA(Economics+Computer application) (Guest)	Joined	9/18/2021, 1:15:18 PM
179	manju agarwal (Guest)	Joined	9/18/2021, 1:44:24 PM
180	siddhi rajput_ba(p) (Guest)	Joined	9/18/2021, 1:50:44 PM
181	Ishan_economics (Guest)	Joined	9/18/2021, 2:07:03 PM
182	SHAKSHI SHARMA	Joined	9/18/2021, 2:10:21 PM
183	SADDAM HUSAIN	Joined	9/18/2021, 2:10:35 PM
184	Harshit Raj_B.A.Economics (Guest)	Joined	9/18/2021, 2:19:18 PM
185	hNAMAN KAPOOR (Eco Hons-0519101) (Guest)	Joined	9/18/2021, 2:21:06 PM
186	NADIPALLI ADITYA VARDINI	Joined	9/18/2021, 2:22:53 PM
187	Khushi Singhal (Guest)	Joined	9/18/2021, 2:25:02 PM
188	NAMAN KAPOOR (Eco Hons-0519101) (Guest)	Joined	9/18/2021, 2:25:21 PM
189	SAPNA	Joined	9/18/2021, 2:26:23 PM
190	mallika (Guest)	Joined	9/18/2021, 2:28:15 PM
191	TANNU KUMARI	Joined	9/18/2021, 2:38:18 PM
192	Muskan Sharma B.A. prog. (Guest)	Joined	9/18/2021, 2:42:08 PM
193	rohit.yadav	Joined	9/18/2021, 2:50:10 PM
194	Yogita yadac (Guest)	Joined	9/18/2021, 2:58:01 PM
195	UTKARSH SINGH	Joined	9/18/2021, 2:58:19 PM

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Event report
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First Session

The Economics Association of Sri Venkateswara College hosted a webinar on 18th September 2021, on the subject matter "Understanding the Goods and Service Tax". The session saw participation of UG and PG students across various disciplines.

The webinar was divided into two sessions. The first session started at 11 am with the introduction of the Economics Association, SVC and that of the guest speaker Mrs. Shilpi Gupta (CA - Senior Partner at Chitresh Gupta and Associates, Author of GST-Law, Analysis and Procedures) by the President of the Association, Navya Jindal.

The guest speaker started the webinar with her detailed PowerPoint Presentation, explaining various indirect taxes that India had before GST came into being: Excise duty, Service tax, Sales tax and Customs duty. These indirect taxes had several issues such as

- multiplicity of taxes,
- disappearing line between goods and services,
- distortion of tax,
- cascading effect,
- complexities in tax administration, etc.

These eventually led to the birth of GST.

In India there are 3 models of GST: CGST, or the tax levied by the centre, SGST, or the tax levied by the States, and IGST, levied by both. UGST is applicable in case of union territories and goes to their respective governments. The rates of all these taxes are same throughout the country, hence, it is termed as "one nation, one tax". The speaker then went on to talk about how the Indian model of GST was a dual one: to fill the gap of powers between centre and state, a constitutional 101st amendment act, 2017 was introduced.

GST is a comprehensive value added tax on supply of goods and services or both except: alcohol for human consumption, crude petroleum, petrol, high speed diesel, motor spirit and aviation turbine fuel. It was extended to the entire nation from 1st July, 2017. But there are still several taxes not subsumed under GST like basic customs duty, export duty, road and passenger tax etc.

It was first decided to levy one common rate for all goods and services which was not possible as they differ in usage and nature. So now, we have a multitude of tax rates: four tax slabs of 5%, 12%, 18% and 28% under GST. This is aside from the tax on gold that is kept at 3% and rough precious and semi-precious stones that are placed at a special rate of

0.25% under GST. A contrast was made between the previous indirect tax scenario and the current GST scenario.

Ms. Gupta then talked to the audience about some basic concepts of GST.

First was “on what GST will be levied?”. The levy of GST is governed by sec-9 CGST/ Sec-5 IGST/ Sec-7 UTGST. Next was the concept of Registration under GST that we learned by studying the differences between the people who were liable for registration under the earlier tax regime to that of the current one. Throughout the lecture numerous examples were put up to gain a clear understanding of different individuals and institutions who can be registered under the GST Act and who are not liable for registration under GST.

Further, we touched base on the meaning and scope of supply under the GST Act, which defines supply in a very “exhaustive” manner while also bifurcating types of supplies that fall under the Act -

- On the basis of taxability
- On the basis of nature,
- On the basis of jurisdiction.

This brought us to the question of when would GST liability arise in the case of suppliers or when they would have to pay GST as a recipient. The last section of the lecture covered how the value of supply is determined to find out the value of GST to be covered.

Towards the end of the session, several questions were raised by students and faculty members to clarify the complexities involved in double tax. The first session of the Webinar on India’s biggest Indirect Tax Reform since Independence - “The Goods and Service Tax” ended with a vote of thanks delivered by TIC of the Economics Association, Dr. Brahma Reddy Sir to CA Shilpi Gupta for giving such an insightful introductory brief to such a vast interdisciplinary subject in a matter of 2 hours!

Second session

After a short break, we commenced with the second session held by Sri Sanjay Sharan with keen interest and zeal to learn more about the subject matter at hand.

The Vice President, Ridhima Ahluwalia began with a brief introduction about The Economics Association and of the speaker Sri Sanjay Sharan who is a former Commissioner for the GOI with over 33 years of experience in the area of customs, central excise, service tax and GST. He has also worked as Additional Director of the Indian Revenue service custom and Central Excise, ‘65 Batch. This was followed by the gratitude expressed by Dr Brahma Reddy sir in welcoming the guest.

Before beginning Sri Sanjay led us into his experience as being part of such a prestigious institution and gave us a little insight into the working of the GST council. The Council is headed by the Union Finance Minister Ms. Nirmala Sitharam, who has the highest decision making power. Sir emphasized the fact that even though the council is a constitutional body, the decisions are not valid from the day they were decided by the council. A similar notice has to be received from all the States and the Central government to bring changes in effect.

Next, he explained the concept of Input Tax Credit (ITC) which sits at the core of the GST. With the implementation of ITC, cascading is gone, the credit of tax paid at the previous stage is available to the next supplier, hence, the next supplier pays less tax.

This is one of the reasons why goods have become cheaper along with the reduction of taxes on so many goods. He gave the example of manufacturing of cars by Maruti Suzuki and how credit flows into their records on purchase in numerous input materials required in making of a car.

Coming on to the scope of GST, GST is applicable on all forms of supply goods or services agreed to be sold, transferred, exchanged, leased or rented. Government is not suo moto exempted, although there are some exceptions. GST is applicable on development of IT software as well as restaurant services etc. Government provided services are also levied GST. The services supplied by the Department of Post, life insurance and agency services etc. are liable to pay GST except when provided by the government. Services like issue of passport, visa, driving license, birth certificate are also exempted from GST. Testing, calibration, safety check or certificate relating to safety or protection of workers etc. are also exempted. Services supplied by RBI to the government are exempted.

Tax is payable on:

- 1) All intra-state supplies where the location of supplier and the place of the supply is in the same state,
- 2) Goods and services,
- 3) Reverse Charge, and
- 4) All inter-state supplies where the location of supplier and the place of supply is in different states.

Explaining in more detail about Reverse Charge, Mr. Sharan said how some goods and services are taxed in a reverse manner, which means the recipient pays the tax. Cashew Nuts, Tendu leaves, Tobacco leaves, Silk Yarn are some goods on which GST is to be discharged by the recipient if the supplier is a registered person. Services by advocates, Director of the company are also reverse taxed. Used vehicles, seized and confiscated goods, old and used goods, when they are sold by the Central or the State government, the tax should be paid by the recipient. Security services by a registered person are also reverse taxable.

Supply from one state to another, Imports, exports, supply to and from SEZs are considered as Inter-Supply and IGST is levied whereas supply from a state to the same state or Union territory to the same Union Territory is considered as Intra-State Supply and SGST is levied.

Exports have a type of refund provision as the government wants to encourage exports. IGST is given back as credit to the exporter or a bond is given where the exporter need not pay IGST in the first place. Imports come under reverse charge as basic Customs Duty is paid by the importer. Later, ITC Credit is given to the importer.

Enumerating certain advantages of the new taxation system, Sir explained how the GST Law has brought clarity of the taxation system, ease of administration, and has increased transparency. But the major impact pertains to increased ease of doing business. It is a win-win situation for both the government as well as the taxpayers! The All India E-way bill

system has been introduced in all the states. The ITC method has also caused a reduction in prices. The GST framework has also reduced the scope for evasion.

To conclude the session, our Vice-President, Naman Kapoor delivered a vote of thanks to Mr. Sharan for the deeply intuitive session that was well-received by one and all, and only left everybody more intrigued about the subject matter for the day!


4
Photos
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11:15 AM 54.3K/s 4G VoLTE 56%

We will be discussing....



**Section 1:
Introduction to GST**

TANISHA GUPTA

- Erstwhile Indirect Tax Structure & Issues
- Models of GST
- Constitutional (101st Amendment) Act, 2017
- GST & Salient Features
- Subsumation of Taxes
- GST Rates
- How GST Works

CA. Shilpi Gupta B.Com(H), M.Com, FCA

11:17 AM 23.3K/s 4G VoLTE 55%

Webinar on Understanding Goods and Service Tax

20:10 97 attendees

Indirect Tax Structure before GST (Four Major Constituents)

	Excise Duty (CENVAT)	Service Tax	Sales Tax/VAT	Customs Duty
Tax	Excise Duty (CENVAT)	Service Tax	Sales Tax/VAT	Customs Duty
Levied By	Central Government	Central Government	State Government	Central Government
Relevant Entry in Constitution	Entry No. 84, List I, Schedule VII of the Constitution of India (COI)	Residuary Entry No. 97, List I, Schedule VII, of COI	Entry No. 54 of List II (State VAT) and 92A of List I (Central Sales Tax), Schedule VII of COI	Entry No. 83, List I, Schedule VII, (COI)
Taxable Event	Taxable Event is Manufacture	Taxable Event is Provision of Services	Taxable Event is Sale	Taxable Event is Import & Export
Rate of Taxation				

CA. Shilpi Gupta B.Com(H), M.Com, FCA

GST Rate Structure

Segment	Rate	Category
1	0%	Agri related goods
	0.25%	rough diamonds
2	5%	Priority Goods & Common use items
3	28%	Aerated drinks, luxury cars, cigarettes etc. + Compensation Cess
4	12% and 18%	Residual Standard Rates
5	3%	Gold, precious stones, imitation jewellery

TANISHA GUPTA

52:47

CA. Shilpi Gupta B.Com(H), M.Com, FCA

+97 AS NJ PS VK KR KS TG

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Feedback Form & analysis

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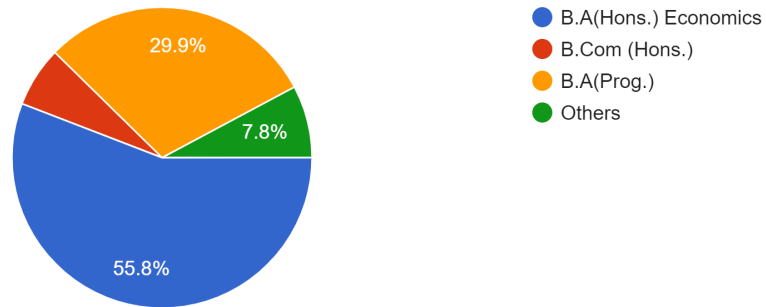
Feedback Table - Goods and Services Tax Webinar

Morning Session

Speaker: CA Shilpi Gupta

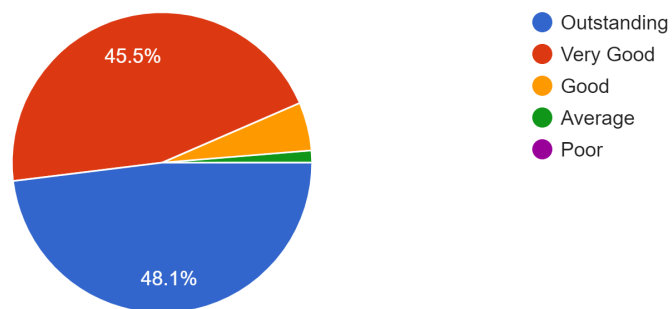
Your Course/Programme of Study

77 responses



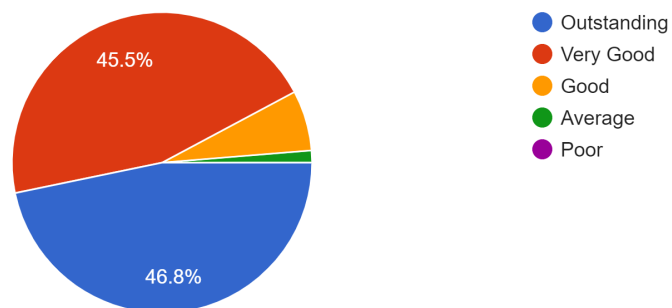
1. Relevance of the Topic to Your Interest/Programme of Study

77 responses



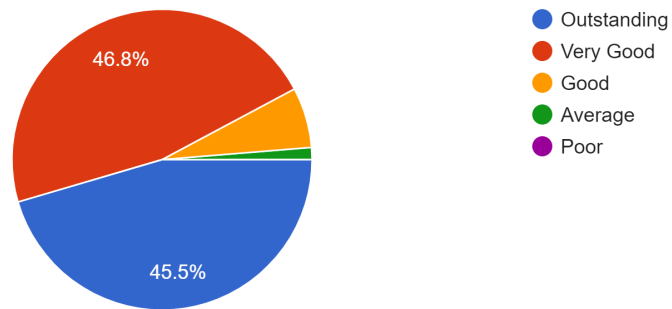
2. Sequencing of the Contents by the Speaker

77 responses



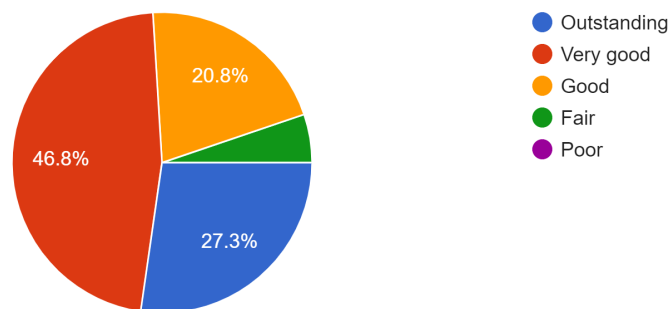
3. Clarity of Concepts of Speaker

77 responses



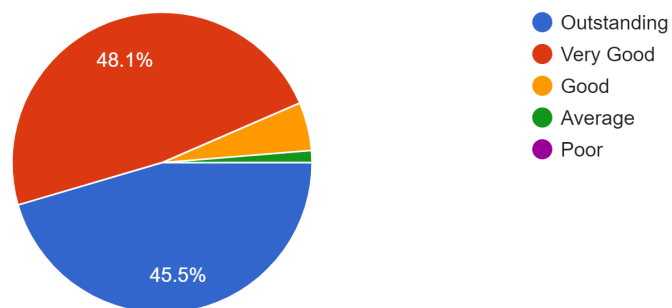
4. Level of Interaction by Speaker

77 responses



5. Effectiveness of presentation by Speaker

77 responses

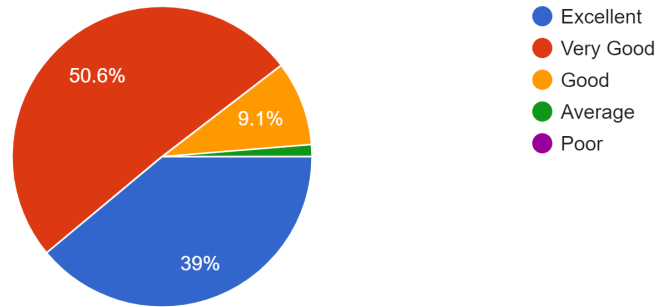


Afternoon Session

Speaker: Shri Sanjay Sharan, ADG (Retd.)

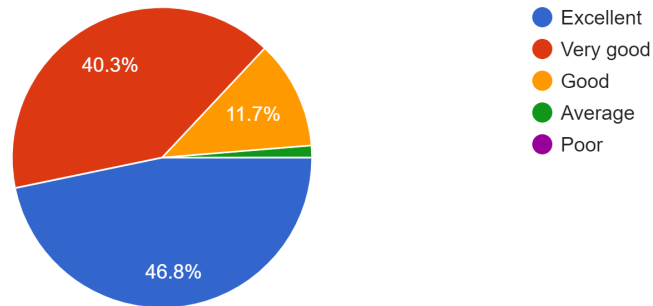
1. Sequencing of the Contents by the Speaker

77 responses



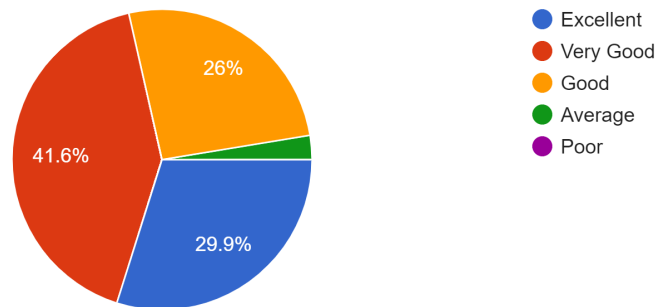
2. Clarity of Concepts of Speaker

77 responses



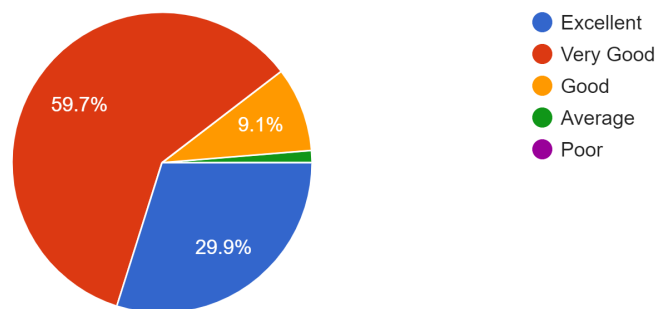
3. Level of Interaction by Speaker

77 responses



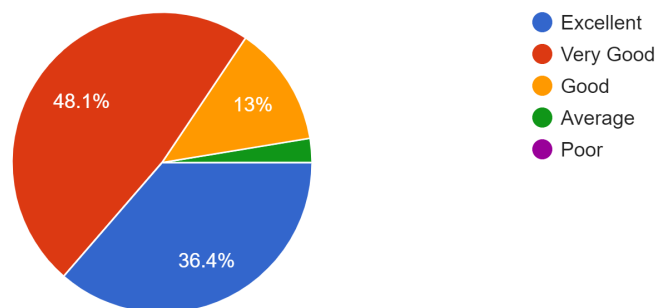
4. Effectiveness of presentation by Speaker

77 responses



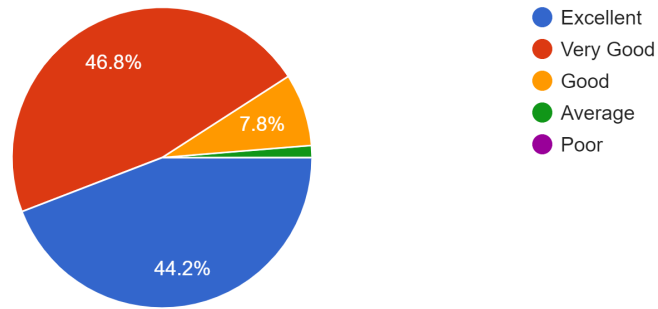
5. Extent to which the objectives set have been achieved?

77 responses



6. Overall Feedback

77 responses



7
Sample Copy of the Certificate
✓



**SRI VENKATESWARA COLLEGE
UNIVERSITY OF DELHI**



CERTIFICATE OF PARTICIPATION

This is to certify that Mr./Ms. _____
participated in One Day Webinar on "Understanding Goods and
Services Tax" by Shri Sanjay Sharan, Ex. Additional DG, NACIN
& CA Shilpi Gupta held on September 18th, 2021.

D. BRAHMA REDDY
Teacher-In-Charge
Economics

AMIT KUMAR JHA
Faculty Advisor
Economics



**SRI VENKATESWARA COLLEGE
UNIVERSITY OF DELHI**



invites you to a Webinar on

Understanding Goods and Services Tax

TOPICS TO BE COVERED

- INDIRECT TAX REFORMS IN INDIA
 - INTRODUCTION TO GST
 - INDIAN MODEL OF GST
 - THE MEANING AND SCOPE OF SUPPLY
 - EXEMPTED GOODS AND SERVICES
- INPUT TAX CREDIT
 - INTEGRATED GST
 - REVERSE CHARGE MECHANISM
 - GST- EXPORTS & IMPORTS
 - GST AND GOVERNMENT SERVICES

DATE	REGISTRATION LINK	TIME
18th September, 2021 Saturday	https://bit.ly/3BPYXjt	11:00 AM-1:00 PM 2:00PM-4:30 PM



Open to all
UG and PG
students



Shri Sanjay Sharan
Ex. Additional Director General,
National Academy of Customs, Indirect Taxes
and Narcotics

Shilpi Gupta, CA
Senior Partner at
Chitresh Gupta and Associates
Author of GST-Law, Analysis and Procedures

D. Brahma Reddy Teacher-In-Charge (Economics) 9910581367	Navya Jindal President (Economics Association) 9953766525	Amit Kumar Jha Faculty Advisor (Economics) 8826007345
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Certificates will be provided at the end of the Programme.

For any queries contact:
Ridhima Ahluwalia
9810803134

9

Video Clips



Recordings:-

Session 1: <https://youtu.be/eHXoC-4redY>

Session 2: https://youtu.be/78F_ZAXCKOo



Certificate

This is to certify that the webinar on Understanding Goods and Services Tax was successfully conducted on 18th September 2021 at 11.00am- 4.30pm by Department of Economics in the online mode and its event report has been submitted to IQAC for records.

C. Sulekha Reddy
Principal

Sri Venkateswara College
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Vadivelu

IQAC Coordinator

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