

Programme Project Report (PPR)
for
Distance Learning Programme under School of Distance Education

Post Graduate Diploma in Law and Political Economy of GST

Course Co-ordinator: Ms. Mrudula Mohan

Academic support by

**KN Raj Centre for Planning and Centre
Mahatma Gandhi University
Kottayam, Kerala**

**POST GRADUATE DIPLOMA IN LAW AND POLITICAL ECONOMY OF GST
(Distance Learning Programme – Post Graduate Diploma Programme)**

Programme Project Report

Mahatma Gandhi University started the School of Distance Education in 1989 with the vision of providing the opportunity for quality education to all realms of society. Since the beginning, thousands of students have availed themselves of this opportunity for higher education to a great extent throughout Kerala. Many students outside the State have also benefited from this. But after the new directions of the UGC in 2014, the University had stopped all the Off-Campus Centres of the School of Distance Education both inside and outside the State.

Now it is the new endeavour of the School to revamp its functioning by offering different types of Diploma and Certificate programmes very relevant to contemporary society, in addition to the conventional Graduate and Post Graduate programmes. This is being done with the academic and infrastructural support of the eminent Schools and Interdisciplinary Interuniversity Centres of the University. All these Schools/ Centres have already conducted similar Programmes or Post Graduate Programmes in the same area. This Post Graduate Diploma Programme has been designed by the K N Raj Centre for Planning and Centre- State Financial Relations and is to be conducted by the School of Distance Education with the academic support of the Centre.

K N Raj Centre for Planning and Centre-State Relations started in 2012 is committed to generating, disseminating, and preserving knowledge, and to working with others to bring this knowledge to bear on the world's great challenges. The main objective in establishing the Centre is to create a Centre of Excellence in Economics and Public Policy with specialization in Planning and Fiscal Federalism in the country. Fiscal federalism is an important area of study in Public Economics that has been greatly influenced by the current policy changes in the economy. It has also added a new dimension to the discourse on Centre-State financial relations. The devolution of resources/power from the Centre to sub-national units (States/PRI), under the aegis of the Planning Commission/Finance Commission/ Central Ministries has been an integral part of this discourse. Issues related to public debt of the centre and State governments, transfer of power/resources to PRIs etc are also discussed as part of multi-level finance or Fiscal Federalism in the country. The K.N. Raj Centre (KNRC) will contribute, in a major way, towards strengthening the study and research in these areas of planning and fiscal federalism.

a) Programme’s mission & Objectives :

The objective of this Course is to enhance the knowledge as well as to provide benefit to the students and stakeholders. This course helps to acquire the basics of GST. The course deals with basic concepts, structure of GST, Economics and legal aspects of GST in India. The participants are expected to have basis knowledge of the subject, providing specialized and updated knowledge in the area of GST in a systematic manner, enhancing analytical and problem solving skills for decision making.

b) Relevance of the programme with HEI’s Mission and Goals:

The programme imparts conceptual and theoretical understanding to both academicians and practitioners regarding different aspects of GST. Graduates who wish to become proficient in Economics and Law of GST can make benefit out of this course.

c) Nature of prospective target group of learners:

The prospective target group would include graduates in Economics, and the general public who has graduation with economics as a part of the programme. Students from various streams interested in acquiring advanced knowledge on GST are also welcome.

d) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

This course enables to develop knowledge about basic concepts of GST,structure of GST, Economics of GST and Law of GST. On successful completion of this course, a student will be able to

- (i) Understand the basic concepts and structure of GST in India.
- (ii) Enables to develop idea about Levy, Time of Supply, Place of Supply, Input Tax Credit, Transitional issues
- (iii)Develop basic knowledge about the legal aspects of GST in India.

e) Instructional design:

The programme is of 1 year duration comprising eight courses with a total of 32 credits. There are adequate contact classes and the assessment involves both internal as well as external components.

Course Code	Duration-1 Year						
	Course Type	Course Name	Contact Sessions (hours)	Credits	*Internal Marks	External Marks	Total Marks
DE-KNRC-1	Core course	Theory of taxation	12	4	20	80	100
DE-KNRC-2	Core course	Indian Tax system	12	4	20	80	100
DE-KNRC-3	Core course	Fiscal Federalism	12	4	20	80	100
DE-KNRC-4	Core course	Fiscal Federalism in India	12	4	20	100	100
DE-KNRC-5	Core	Planning and	12	4	20	80	100

	course	Fiscal Federalism					
DE-KNRC-6	Core course	Overview of GST	12	4	20	80	100
DE-KNRC-7	Core course	Economics of GST	12	4	20	80	100
DE-KNRC-8	Core course	Law of GST	12	4	20	80	100
Total			96	32			800

f) Procedure for admission, curriculum transaction and evaluation:

Admission to the programme will be done by the University through a common procedure for all the programmes under the School of Distance Education. Graduation in Economics or any graduation with economics as a part of the Programme is the minimum eligibility for the admission. Fee structure will be decided by the University. The School will prepare an academic calendar/activity planner and will be circulated among all the learners at the time of admission itself. The academic calendar will include all the significant activities, important dates, schedule of submission of assignments, schedule of contact classes, schedule of examinations, etc.

Evaluation of the courses shall be done by the faculty themselves on the basis of internal assessment and end semester examinations. 20% of the marks will be decided by the internal evaluations and the remaining 80% by the end semester examinations which will be done by the University. The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points.

Each student shall be required to do one Assignment/Book review/Debate/Seminar/Presentation of case study for each course. Assignments/book review after valuation shall be returned to the students. The teacher shall define the expected quality of the above in terms of structure, content, presentation and the like, and inform the same to the students.

Grading System will be followed for the evaluation on a ten point scale. The details of the grading system are given in the following Table.

Percentage Equivalence of Grade:

Range of % of Marks	Grade Letter	Performance	Grade Point
95 - ≤ 100	O	Outstanding	10
85 - < 95	A plus	Excellent	9
75 - < 85	A only	Very Good	8
65 - < 75	B plus	Good	7
55 - < 65	B only	Above Average	6
45 - < 55	C	Average	5
40 - < 45	P	Pass	4
< 40	F	Fail	0
Absent	Ab	Absent	0

'P' grade is required for a minimum pass in a course. The minimum GPA required for a pass in a course is 4.

Calculation of Grade Point Average (GPA):

Credit Points for the Course = (No. of Credits assigned for the course x Grade Point secured for that course).

GPA indicates the performance of a student in the programme. GPA is based on the total **credit points** earned by a student in all the courses divided by the total number of credits assigned to the courses required in the programme.

Note: GPA is computed only if the candidate passes in all the required courses (gets a minimum required grade for a pass in all the required courses as per the curriculum).

$$\text{GPA} = \frac{\text{Total credit points earned by the student from all the required courses of the programme}}{\text{Total credits of all courses required in the programme}}$$

This formula shall be printed on the Grade Card issued to the student with a note that it could be used to convert the grades into mark-percentages. (The details of the grading system as indicated above shall also be printed on the Grade Card).

Conversion of GPA to Grade

GPA	Grade
10	O
9.0 - < 10	A plus
8.0 - < 9	A only
7.0 - < 8	B plus
6.0 - < 7	B only
5.0 - < 6	C
4.0 - < 5	P
< 4	F
Absent	Ab

Conversion of GPA to percentage

$$\text{Equivalent Percentage} = (\text{GPA obtained}) \times 10$$

g) Requirement of the laboratory support and library resources:

The library and infrastructure support of the Centre and the University will be extended to the learners as per the requirement.

Mahatma Gandhi University Library and Information System consists of University Library, libraries of the Schools and 4 study centre Libraries. The University Library was established in 1989. The University Library which is situated in the main campus occupies purpose-built accommodation, and provides a variety of facilities and has a user-friendly environment. These include individual work spaces, room for group study and teaching, audio-visual access and online information retrieval system. The building of the University Library is 2000 sq.m in area consisting of the cellar, the ground floor and the first floor.

Academic as well as public users are given the facility to use the library. Special category membership is provided to journalists. The library is providing service from 8 am to 8 pm in three shift timings for its staff. The library functions on an average of 345 days in a year. The libraries of

teaching departments are open during working hours of the Schools. Reading space is provided in all the three floors housing the various sections of the library. The library provides reading facility to the visually impaired users too. For this, an electronic lab custom made for visually and physically challenged users has been set up during 2016.

The University Library has a Library Advisory Committee. It is an 18 member committee with Vice-Chancellor as Chairman and University Librarian as Convener.

The library has a collection of 59,000 books, 232 journals, 2,135 Ph.D. theses and has access to 15000+ e-journals under E-Shodh Sindhu. The activities of the Library are comprehensively automated using open source library management software KOHA. OPAC, Journal Article Index, By monthly Bibliography compilation and Literature Search Service are also available

The library is a member of the INFLIBNET Centre, Ahmedabad as well as DELNET (Developing Library Network). As a member of these networks, the library provides access to the resources of other major libraries in the country. In addition to the access to UGC INFONET consortium, it has access to major online databases, such as EBSCO, ProQuest dissertations and theses, Oxford Scholarship Online, IEEE All Society Periodicals Package etc. Mahatma Gandhi University had won the State IT Award during the year 2009 in the e-learning category for its university online theses digital library. The various department libraries have a good collection of subject specific books and journals.

A. MAHATMA GANDHI UNIVERSITY LIBRARY	
Category	No.
Books	59000
Journals	232
Bound Journals	7500
Ph.D Theses	2135
E-Journals (in UGC-Infonet, renamed as E-ShodhSindhu)	15000
Online databases (in UGC Infonet)	11
Online Archives subscribed	185 Titles
Online databases subscribed	4
E-books	7338
DVDs: Educational Videos	293

B	Name of School/Centre	Total No. of books
	KN Raj Centre for Planning and Centre-State Financial relations	1146

h) Cost estimate of the programme and the provisions:

Budget estimate (for 100 students)

S.No.	Item	Amount (Rs. in Lakh)
1.	Manpower	3
2.	Study material	2
3.	Internal assessment	1.5
4.	End semester examination	1.5
5.	Books and Peiodicals	1.
	Total	9.00

Total programme fee: Rs.9000/-

i) Quality assurance mechanism and expected programme outcomes:

The quality of the programme will be ensured through strict monitoring by an executive committee including the Co-ordinator of the programme, the subject experts, Director, School of Distance Education and Head of the KN Raj Centre for Planning and Centre-State Financial relations. The Co-ordinator of the programme shall ensure the regular student feedback of courses, teachers and programme in the prescribed format towards the end of the semester and the same shall be analysed to draw conclusions for effecting improvement. Periodical review meetings on the programme efficacy will be held in which the remarks of teachers on curriculum, syllabi and methods of teaching and evaluation will be given due importance. Moreover, the progress and the quality of the programme will be monitored by the Internal Quality Assurance Cell of the University from the outcome and feedback of the learners as well as the proper documentation maintained in the Centre.

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Syllabus

Post Graduate Diploma in Law and Political Economy of GST

Course I: Theory of Taxation

Unit I: Theories of Taxation: - Theory of optimal taxation -Trade-off between equity and efficiency, Excess burden of taxes; elasticity and tax buoyancy, Trade off between equity and efficiency, Theory of measurement of dead weight losses; the problem of double taxation.

Unit II: Theory of incidence; Alternative concepts of incidence and effects of taxation— Allocative and equity aspects of individual taxes; Benefit and ability to pay approaches, taxable capacity. Impact and Incidence-- Modern Theory of incidence

Unit III: Tax base and tax yield, Principles of taxation, Canons of taxation, Elasticity of tax to changes in tax base.

Reference

1. Cutt, J. (1969), Taxation and Economic Development in India, Frederick A Praegar Publishers, New York.
2. Kaldor, N. (1955), An Expenditure Tax, George Allen and Unwin, London.
3. Musgrave, R.A. and C. Shoup (Eds.) (1970), Readings in the Economics of Taxation, George Allen and Unwin, London.
4. Barman, K. (1986), Public Debt Management in India, Uppal Publishing House, New Delhi.
5. Buchanan, J.M. (1958), Public Principles of Public Debt, A Defence and Restatement, Richard D. Irwin Homewood.
6. Ferguson, J.M. (Ed.) (1964), Public Debt and Future Generations, North Carolina University Press, Chapel Hill.
7. Sreekantaradhya, B.S. (1972), Public Debt and Economic Development in India, New Delhi.

Course II- Indian Tax System

Unit I : Major taxes in India: base of Taxes, direct and indirect taxes, taxation of agriculture, expenditure tax, reforms in direct and Indirect taxes, taxes on services; Non-tax revenue of Centre, State and local bodies;

Unit II : Tax Reforms in India, Chelliah Committee Report – Kelkar committee report I &II -Recent-trends-DTC-Incidence of Major taxes in India

Unit III : Value Added Tax : Design Issues and Options,CEN VAT,MOD VAT,Value Added Tax and Federalism

Reference

1. Bhargava, R.N. (1969), Indian Public Finances, B.D. Bhargava and Sons, Chandausi.
2. Bhargava, P.K. (1976), Taxation of Agriculture in India, Vora and Co. Bombay.
3. Bhargava, P.K. (1984), Some Aspects of Indian Public Finances, Uppal Publishing House, New Delhi.
4. Bhargava, P.K. (1991), India's Fiscal Crisis, Ashish Publishing House, New Delhi.
5. Borkar, V.V. (1971), Income Tax Reform in India, Popular Prakashan, Bombay.

6. Chelliah, R.J. (Ed.) (1997), Towards Sustainable Growth, Oxford University Press, New Delhi.
7. Datt, R. (Ed.) (2001), Second Generation Economic Reforms in India, Deep & Deep Publications, New Delhi.
8. Gandhi, V.P. (1970), Some Aspects of India's Tax Structure, Vora and Company, Bombay.
9. Government of India (1992), Reports of the Tax Reforms Committee — Interim and Final (Chairman: Raja J. Chelliah).

Course III Fiscal Federalism

Unit I: Theory of Fiscal Federalism: The Decentralization Theorem,

Unit II : Theories of multilevel-finance Economic Efficiency Issues in Multilevel Governance, Assignment Issues in Multilevel Government, Theory of Intergovernmental Transfers

Unit III: Principles of federal finance in India, Comparison of federal, unitary and confederal system of government, Characteristics of federalism, Categories, Principles of federalism

Unit IV: Federalism -a comparative study (USA, UK, Australia, Canada, and India)

Course IV: - Fiscal Federalism in India

Unit I: Centre- state financial relations in India- constitutional provisions and various committee recommendations on sharing of revenue- Sarkaria Commission

Unit II: Division of functions and resources asymmetry Vertical and horizontal imbalances

Unit III : Issues of Indian Federalism and Intergovernmental Transfers in India

Unit IV : Issues in Fiscal Decentralization in India in the context of 73rd and 74th Constitutional Amendments- Panchayati Raj

1. Chelliah, Raja J. (1971), Fiscal Policy in Underdeveloped Countries, George Allen and Unwin, London.
2. Government of India (1985), Long Term Fiscal Policy, New Delhi.
3. Peacock, A. and G.K. Shaw (1976), The Economic Theory of Fiscal Policy, George Allen and Unwin, London.
4. Bhargava, R.N. (1967), The Theory and Working of Union Finance in India, Chaitanya Publishing House, Allahabad.
5. Chelliah, Raja J. et. al (1981), Trends and Issues in India's Federal Finance, National Institute of Public Finance and Policy, New Delhi.
6. Gulati, I.S. (1979), Centre State Financial Relations : An Assessment of the Role of Finance Commission, M.S. University of Baroda, Baroda.
7. Lakdawala, D.T. (1967), Union State Financial Relations, Lalwani Publishing House, Mumbai.
8. Musgrave, R.A. (1977), Essays in Fiscal Federalism, Greenwood West Port.
9. Oates, W.E. (1972), Fiscal Federalism, Harcourt Brace and Johanowich, New York.

10. Reports of various Finance Commissions

Course V: Planning and Federalism

Unit I :Finance Commission, structure and functions,Reports of Finance Commission in India,14th Finance Commission- major recommendations

Unit II :Planning Commission,Structure and functions, Planning commission,Five year plans, Devolution of resources and grants, Ayog Resource transfer from Union to States — Criteria for transfer of resources; Problems of states' resources and indebtedness; Transfer of resources from Union and States to local bodies.

Unit III-NITI Ayog-Structure and functions,Co-operative federalism

Course -VI Overview of GST

Unit I: GST in India: An overview- origin- salient features,Structure- components, GST- benefits and issues,GST Council,GSTN

Unit II: CGST, SGST&IGST,Dual GST,Indirect Taxes subsumed under GST

Unit III: GST- A comparative study of selected countries.

Reference

1. Amaresh Bagchi (2006): Towards GST: Choices and Tradeoffs, Economic and Political Weekly, April 8
2. Kavita Rao R and Pinaki Chakraborty (2010): Goods and Services Tax in India: An Assessment of the Base, Economic and Political Weekly, Vol XIV, No 48, November 27
3. Robin Boadway and Ronald L. Watts : Fiscal Federalism in Canada, the USA, and Germany,Working Paper 2004 (6) © 2004 IIGR, Queen's University
4. Bhajan Grewal and Peter Sheehan :The Evolution of Constitutional Federalism in Australia: An Incomplete Contracts Approach, CSES Working Paper No. 22, Victoria University (Melbourne)
5. C P. Chandrasekhar and Girish Kumar R, (2016) GST: Fiscal Centralism in a Federal Polity, M G University

Course VII: Economics of GST

UNIT I: Tax Imposition and Exemption, Evaluation of GST, E-Commerce, Job work, Input service distributors,

Unit II - Levy, Time of Supply, Place of Supply, Input Tax Credit, Transitional issues, Valuation,

Unit III: Customs Duty, Ethical Practice, Compensation cess to States Act, 2017, Exemption List of goods and Services, Miscellaneous Provision.

Reference

1. Kavita Rao R and Pinaki Chakraborty (2010): Goods and Services Tax in India: An Assessment of the Base, Economic and Political Weekly, Vol XIV, No 48, November 27

2. Empowered Committee of State Finance Ministers (2009). First Discussion Paper on GST, Government of India, New Delhi

Course VIII: Law of GST

Unit I-122nd Amendment bill- Legislation, 101 Amendment Act, IGST Act

Unit II- Registration, Returns, Payment, Refund, Assessment, Offences, Penalties, Advance Ruling.

Unit III – Review, Revision, Appeals of GST legislation, Settlement Commission, Inspection, Search, & Arrest, Offences and Fines.

Reference

1. Empowered Committee of State Finance Ministers (2009). First Discussion Paper on GST, Government of India, New Delhi
2. Kavita Rao R and Pinaki Chakraborty (2010): Goods and Services Tax in India: An Assessment of the Base, Economic and Political Weekly, Vol XIV, No 48, November 27.