



# ST FRANCIS DE SALES COLLEGE

Permanently Affiliated to Bangalore University

Electronics City, Bengaluru - 100

Accredited with NAAC "A" Grade || Recognised under 2(f) & 12(b) of the UGC Act

A FRANSALIAN INSTITUTE OF HIGHER LEARNING

## "IMPACT OF GST ON ENTREPRENEURSHIP"

DEPARTMENT OF COMMERCE

### RESOURCE PERSON:

Dr. V. Muthu Kumar,

PhD, UGC- NET, M.Phil, M.Com, MBA,  
PGDCAB

Venue: St Francis De Sales College

Date: 05<sup>th</sup> & 06<sup>th</sup> Aug 2019



## Two Day National Conference on Impact of GST on Entrepreneurship

Organised by: department of commerce

Hosted By: St Francis De Sales College

On 5<sup>th</sup> Aug & 6<sup>th</sup> Aug 2019

(Monday & Tuesday)

5<sup>th</sup> Aug 2019 (Friday) Day 1

08.45 am – 10.45 am Inaugural Session

(Dr.V. Muthu Kumar)

- Profile of guest: PhD (June 2014) Manonmaniam Sundaranar University.
- UGC - NET (June 2010) JRF and Lectureship
- M. Phil (2008-2009) St. Xavier's, College, (Autonomous) Palayamkottai,
- M.Com (2006-2008) St. Xavier's College, Palayamkottai.
- MBA (2009 - 2011) Manonmaniam Sundaranar University, Tirunelveli
- B.Com (2003-2006) Pope's college, Sawyerpuram, Thoothukudi.
- PGDCAB (2006-2008) St. Xavier's College (Autonomous), Palayamkottai.

Practical issues in GST Annual Return, Maintenance of Records and Finalisation of Accounts

### About the Conference:

The Goods and Service Tax (GST) is a value added tax levied on most goods and services sold for domestic consumption. The GST introduced by the government is paid by customers and is remitted to the government for the development of the nation. It becomes important to understand the concept of GST and how it is applied across businesses. Two Day National Conference on "Impact of GST on Entrepreneurship" will introduce the concept to the students and how it impacts on Entrepreneur in everyday life. The National Conference will be conducted by an expert on the subject and will throw highlights of GST and help the audience understand the subject in a better way.



Electronics City P.O., Bengaluru - 560 100

Tel: 080-27836065 / 27834611, Fax: 080-27832299, Email: [sfscollege.ecity@gmail.com](mailto:sfscollege.ecity@gmail.com) | [sfscollege@rediffmail.com](mailto:sfscollege@rediffmail.com)  
[www.sfscollege.in](http://www.sfscollege.in)

Goods and Service Tax Law will lead the way in creating a \$ 5 trillion Indian economy. It has not only renewed the hope of India's fiscal reform program but is also boosting the economy. Yet, there are fears of disruption embedded in what's perceived as a rushed transition that may side-track the country.

Our government will decide whether these fears turn into hope through their determination. But, most importantly, its ease of implementation and success rests on all of us as citizens.

**10.45 am – 11.15 am Inaugural Session**

**11.15 am -11.30 am Tea Break**

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**11.30 am – 01.30 pm Technical Session 1**

Taxability of receipts of Charitable Institutions under GST

Dr.V. Muthu Kumar

The provisions relating to taxation of activities of charitable institutions and religious trusts have been borrowed and carried over from the erstwhile service tax provisions. All services provided by such entities are not exempt. In fact, there are many services that are provided by such entities which would be within the ambit of GST. Notification No.12/2017-Central Tax (Rate) dated 28th June 2017 exempts services provided by entity registered under Section 12AA of the Income-tax Act, 1961 by way of charitable activities from whole of GST vide entry No. 1 of the notification, which specifies that "services by an entity registered under Section 12AA of Income-tax Act, 1961 by way of charitable activities" are exempt from whole of the GST. Thus as per this notification, exemption is given to the charitable trusts, only if the following conditions are satisfied.

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**01.30 pm - 02.15 pm Lunch**

02.15 pm - 02.30 pm transform your practice with the cloud –

**02.30 pm – 04.30 pm Technical Session 2**

GST Audit process, Checklist, Reconciliation and Documentation

6<sup>th</sup> Aug 2019 (Tuesday) Day 2

09.30 am – 11.00 am Technical Session 2 continues

**GST on real Estate and Works Contract**

Simply put, a works contract is essentially a contract of service which may also involve supply of goods in the execution of the contract. It is basically a composite supply of both services and goods, with the service element being dominant in the contract between parties. In a general sense, a contract of works, may relate to both immovable and immovable property. E.g. if a sub-contractor, undertakes a sub-contract for the building work, it would be a works contract in relation to immovable property. Similarly, if a composite supply in relation to movable property such as fabrication/painting/annual maintenance contracts etc. is undertaken, the same would come within the ambit of the broad definition of a works contract

**11.00 am – 11.15 am Tea Break**

**11.15 am – 12.45 pm Technical Session 3 continues**

12.45 pm – 01.30 pm Lunch

01.30 pm - 04.30 pm Technical Session 3 continues

#### **Latest amendments in GST- law, notifications, circulars and orders**

In this sessions The following of the latest GST notifications in accordance with proper laws, rules and rates is a must for every trading and business unit and will keep the tradition in a proper managerial way. Goods and services tax has been rolled out and almost every business unit must be working by the latest notifications being issued by the official government departments and according to the central board of excise and customs.

### **Seminar outcome**

This seminar aims to make a detailed impact assessment so as to understand the basics of GST Law, to ascertain the net impact on product pricing as a result of savings/increase in tax impact, along with product based case study for impact of GST on different levels in the value chain.and also detail review about Latest amendments in GST- law, notifications, circulars and orders.



Co-ordinator  
Internal Quality Assessment Cell  
St Francis de Sales College  
Electronics City Post, Bangalore - 560 100.



**PRINCIPAL**  
St. Francis de Sales College  
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## ATTENDANCE LIST

EVENT NAME: IMPACT OF GST ON ENTREPRENEURSHIP

CLASS: Commerce Students

DATE: 05TH & 06TH AUGUST 2019

RESOURCE PERSON: Dr. V. Muthu Kumar,  
PhD, UGC- NET, M.Phil, M.Com, MBA, PGDCAB

SL.NO	NAME	Roll no	Signature
1	ABHISHEK S SHANKARA NAYAKA	19NCC41003	<i>Abhi</i>
2	ABHISHEK TALUKDAR	19NCC41004	<i>Taluk</i>
3	ABISHEK S SHIVAKUMAR	19NCC41005	<i>Abishek</i>
4	ADIL IMTIAZ	19NCC41006	<i>Adil</i>
5	AJITH KRISHNA S	19NCC41007	<i>Ajith Kumar</i>
6	AJITH KUMAR A	19NCC41008	<i>Ajith</i>
7	AJITH KUMAR S	19NCC41009	<i>Ajith S</i>
8	AKASH PRAMOD	19NCC41010	<i>Akash</i>
9	AKSHAY KUMAR J	19NCC41011	<i>Akshay</i>
10	AKSHAYA ANJALI J	19NCC41012	<i>Akshaya</i>
11	ALBY BINU JOSHUA	19NCC41013	<i>Alby Binu</i>
12	ALISHA ANTHONY	19NCC41014	<i>Alisha</i>
13	AMAN KUMAR R	19NCC41015	<i>Aman</i>
14	AMRITA JENA	19NCC41016	<i>Amrithe</i>
15	AMRUTHA S	19NCC41017	<i>Amrutha</i>
16	ANIL S	19NCC41018	<i>Anil</i>
17	ANISH KUMAR E	19NCC41019	<i>Anish</i>
18	ANITAMARY BUDDINI	19NCC41020	<i>Anitamary</i>
19	ANJU SURESH	19NCC41021	<i>Anju Suresh</i>
20	ANKUSH LAKRA	19NCC41022	<i>ANKUSH</i>
21	APARNA SURESH	19NCC41023	<i>Aparna</i>
22	APEKSHA K	19NCC41024	<i>Apeksha</i>
23	ARBEENA BEGUM M	19NCC41025	<i>Arbeena</i>
24	ARCHANA V	19NCC41026	<i>Archana</i>
25	ARJUNRAJ K	19NCC41027	<i>Arjunraj</i>
26	ARMSTRONG R K	19NCC41028	<i>Armstrong</i>
27	AROGYA JAMES J	19NCC41029	<i>Arogyya</i>
28	ARTHI V	19NCC41030	<i>Arti</i>
29	ARUN KUMAR A	19NCC41031	<i>Arunk</i>

