Minutes of the Expert Committee Meeting

Today, i.e., on 23rd August, 2017, a meeting of Expert Committee was held at 11:00 a.m. in the Conference Room of the University. The following members were present in the meeting;

1. Professor R. C. Mishra,
   Director,
   School of Management Studies and Commerce,
   Uttarakhand Open University

   Convener

2. Professor S. SriLatha
   Professor , School of Management Studies
   IGNOU, New Delhi

   Member

3. Professor L.K. Singh
   Professor , Department of Management Studies,
   Kumaun University

   Member

4. Dr.C.D.Suntha
   Principal
   GDCGanaiGangoli
   Pithoragarh
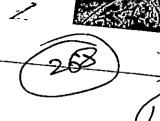
   Member

5. CA Vijay Bansal
   Haldwani

   Member

6. CA Neeraj Sharda
   Haldwani

   Member

7. CA Gautam Kathuria
   Rudrapur

   Member

Haldwani

9. Dr. Gagan Singh

   Assistant Professor
   School of Management Studies and Commerce,
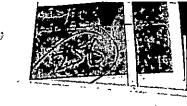   Uttarakhand Open University

   Member

10. Dr. Manjari Agarwal

    Assistant Professor
    School of Management Studies and Commerce,
    Uttarakhand Open University

    Member and Coordinator

The convener welcomed all the members and apprised them about the agenda of the meeting. The convener apprised about the University's mandate as well as about the other underlying issues regarding launch of the GST Programme. Accordingly, after a careful discussion the following resolutions were expressed by the convener;
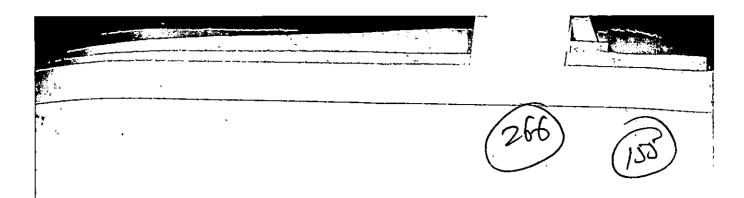
1. **RESOLVED** that the Programme on GST shall be offered in modular structure with sixth months as Certificate Course and one year as Diploma Programme. Accordingly, the nomenclature of the sixth months programme shall be '**Certificate in GST**' and One Year programme shall be '**Diploma in GST**'. It is further resolved that the Programme shall be launched from January, 2018.

2. **RESOLVED** that the structure of the proposed Programme on GST, as appended at Annexure No I is approved.

3. **RESOLVED** that the other Rules and Regulations of the University with respect to guidelines for admission, eligibility, examination and student support services shall apply.

4. **RESOLVED** that the ICT policies of the University regarding conduct of online programmes shall be followed for offering the programme on GST.

5. **RESOLVED** that the Convener is authorized to take the decision minor issues related to the

The meeting ended after unanimously passing the above resolutions and vote of thanks to the Chair.

Expert Committee Meeting on GST

S No.	Experts	Designation and Organization	Mobile No.	Email Id	Signature
1.	Professor R. C. Mishra	Director, SoMc, UOU			
2.	Professor S. SriLatha	SOMS IGNOU	9891165423		
3.	Professor L.K. Singh	Professor DMS. Ku, Bhimtal	9412427965		23/8/17
4.	Dr.C.D.Suntha	Principal Govt. Degree College, Ranai	9412096422		
5.	CA Vijay Bansal	V. K Bansal Associates	9837053417		
6.	CA Neeraj Sharda	Sharda & Sharda	9837048050		
7.	CA Gautam Kathuria	Kathuria Associates	9927000595		
8.	CA Manoj Joshi	Manoj Vatsal Associate CA	9837170647		
9.	Dr. Gagan Singh	Asst. Professor SoMc, Uou	9410377546		
10	Dr. Manjari Agarwal	Ast. Professor SoMc, Uou	9897085596		

Expert Committee Meeting on GST 23/8/2017

S No.	Experts	Designation and Organization	Mobile No.	Email Id	Signature
1.	Professor R. C. Mishra				
2.	Professor S. SriLatha	SoMS InNoU New Delhi	9891165413	Srilatha @ ignou.ac. in	*signature*
3.	Professor L.K. Singh	Professor. Deptt of Mgt. Studies, K.U Campus Bhimtal	9412427965	Lk.Singh @ yahoo.co.in	*signature*
4.	Dr.C.D.Suntha	Principal Govt. Degree College Garai Gangoli (Pth.)	9412096421	sunthacd @ gmail.com	*signature*
5.	CA Vijay Bansal	Vijay K. Bansal & Associates	9837053417	bansal25@ gmail.com	*signature*
6.	CA Neeraj Sharda	Sharda & Sharda LLP CA	9837048050	neeraj@ shardaca.com	*signature*
7.	CA Gautam Kathuria	KATHURIA MANESH & ASSOCIATES CAs RUDRAPUR	9927000595	gautamkath uria@gmail .com	*signature*
8.	CA Manoj Joshi	MANOJ VATSAL&co CHARTERED ACCOUNTANTS HALDWANI	9837170647	manojvatsalco@gmail.com	*signature* Manoj Joshi
9.	Dr. Gagan Singh	Asst. Professor UOU, Haldwani	9410377546	gsingha uou. ac.io	*signature*
10	Dr.Manjari Agarwal	Assistant Professor SoMc, UOU	9897033596	magarwal @uou.ac. in	*signature*

Title of Programme: Diploma and Certificate Programme in Goods and Services Tax

I. **Programme's Mission & Objectives**
The basic objectives of the programmes are ;
- To understand the concept of GST.
- To provide the basic knowledge about rules and laws related to GST.
- To provide basic understanding about procedural aspects related to GST using Tally.
- To provide the initial understanding about the technical aspects relating to GST.
- To enable the learner to submit forms and documents related to GST.

II. **Relevance of the program with HEI's Mission and Goals:**

The programme has been designed to impart overall understanding of GST Law covering its implementation, compliance and enforcement. The programme intends to meet the growing demand of personnel who are well versed with the provisions of the new GST Law so that they can handle tax compliance issues like invoice making, registration and calculation of tax liability under the new tax regime. Thus, the Programme has been fulfilling the University's objective to provide technical professional education to the distant learners of Uttarakhand. Further, the Programme has been fulfilling the University's mandate of enhancing employability skills of the learners.

III. **Nature of prospective target group of learners:**
The learners for the Course shall be admitted directly. The programme shall be offered to the students who have completed 10+2. Further, this programme shall also be offered to working professional including accountants, assistants, executives etc. serving in various capacities in different organizations.

IV. **Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:**
The programme provides conceptual understanding about the technical aspects relating to GST. It has been designed to make the GST Law simple and easy to understand. Acquire practical knowledge of the different procedures required under GST Act, such as Registration, Filing of Returns, availing Input Tax Credit, TDS (Tax Deduction at Source for Government Buyers) compliance, and refunds.

The appropriateness of the programme offered in the ODL mode is ensured in terms of curriculum design, eligibility criteria, admission procedures, duration, evaluation, project work etc. The programme offered by the School shall be offered in modular structure starting from Certificate of Six months to Diploma of one year.

V. **Instructional Design :**

Instructional design is a scientific system that includes the principles of the effective design and

The successful distance learning design incorporates the unique learning requirements of adult learners. Prior to the development of the courses, curriculum assessment has been done and access devices and pedagogical tools have been applied for making curriculum. The contents of each course are divided into Blocks and Units. The entire study material is divided into small and manageable booklets to facilitate distance learners. For self assessment of learners Self Check Exercises are provided to recapitulate, consolidate and evaluate what they have learnt so far before moving on to the next stage. Further, various theories and models are referred for designing effective instructional events, some are specified as under;

- Learning objectives
- Self Check Exercises with Answers
- Reinforcing activities
- Small chunks of learning through learning modules.
- Modular Structure
- Statement of Objectives
- Indepth learning
- Hint Answers
- References
- Real World Contexts/Cases
- Real World Examples
- Self Appraisal Exercises
- School's Blog for enhanced learning

The programme shall be delivered in online mode where e-contents delivery and counseling in the synchronous environment would be integral part of teaching-learning process. However, examination shall be conducted in offline mode.

The programme has been developed on the basis of the following sequential steps: