







Model Curriculum

QP Name: GST Assistant

QP Code: BSC/Q8102

QP Version: 2.0

NSQF:4

Model Curriculum Version: 2.0

Banking, Financial Services & Insurance (BFSI) Sector Skill Council of India 1407, Lodha Supremus Powai, Opp Saki Vihar Telephone Exchange, Saki Vihar Road, Powai Mumbai – 400072

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Training Parameters

Sector	BFSI
Sector	וכיזו
Sub-Sector	LENDING, FUND INVESTMENT & SERVICES, PAYMENTS, BROKING, BFSI PROCESSING
Occupation	FINANCE & ACCOUNTS
Country	India
NSQF Level	4
Aligned to NCO/ISCO/ISIC Code	NCO-2015/3311.0202
Minimum Educational Qualification and Experience	12th grade pass with no experience
·	OR
	Completed 2nd year of 3-year diploma (after 10th) with no experience
	OR
	11th Grade Pass with 1.5 year relevant experience
	OR
	10th Grade Pass with 3 years relevant experience
	OR
	Previous relevant Qualification of NSQF Level 3.5 with 1.5 year relevant experience
	OR
	Previous relevant Qualification of NSQF Level 3.0 with 3 years relevant experience
Pre-Requisite License or Training	NA NA
Minimum Job Entry Age	18 years
Last Reviewed On	7th Oct 2025
Next Review Date	7th Oct 2028
NSQC Approval Date	7th Oct 2025
QP Version	2.0
Model Curriculum Creation Date	7th Oct 2025
Model Curriculum Valid Up to Date	7th Oct 2028







'An initiative of NSDC'	Transforming the skill tallocape
Model Curriculum Version	2.0
Minimum Duration of the Course	480 Hours, 0 Minutes
Maximum Duration of the Course	480 Hours, 0 Minutes







Program Overview

This section summarizes the end objectives of the program along with its duration.

Training Outcomes

At the end of the program, the learner will be able to:

Compulsory Modules

The table lists the modules, their duration and mode of delivery.

NOS and Module Details	Theory Duration	Practical Duration	On-the-Job Training Duration (Mandatory	On-the-Job Training Duration (Recomme nded)	Total Duration
BSC/N8106: Identifying Taxable Event				,	
NOS Version No. 2.0NSQF Level 4	44:00	64:00	72:00	00:00	180:00
Module 1 Introduction to GST Assistant	04:00	00:00	00:00	00:00	04:00
Module 2: Fundamentals of GST	05:00	07:00	08:00	00:00	19:00
Module 3: Taxable Event in GST	05:00	07:00	08:00	00:00	19:00
Module 4: Time, Value and Place of supply under GST	05:00	07:00	08:00	00:00	19:00
Module 5: Classification and Rate of GST	05:00	07:00	08:00	00:00	19:00
Module 6: RCM and Composition Scheme	05:00	08:00	08:00	00:00	22:00
Module 7: Input Tax Credit	05:00	08:00	08:00	00:00	21:00
Module 12: E-Way Bill	05:00	07:00	08:00	00:00	21:00
Module 13: Offence and Penalties	03:00	07:00	08:00	00:00	21:00
Module 14: Inspection, Search and Seizure	02:00	06:00	08:00	00:00	21:00
BSC/N8107: Maintaining Tax Records and					
Filing Tax Returns NOS Version No. 2.0NSQF Level 4	72:00	90:00	78:00	00:00	240:00
Module 8: TDS & TCS Provision	20:00	25:00	18:00	00:00	63:00
Module 9: Basic Procedure in GST	16:00	25:00	20:00	00:00	61:00







Module 10: Registration Under GST	16:00	20:00	20:00	00:00	56:00
Module 11: Returns Under GST	20:00	20:00	20:00	00:00	60:00
DGT/VSQ/N0102 V2.0 Employability Skills NOS Version No. 2.0NSQF Level 4	24:00	36:00	00:00	00:00	60:00
Module 15: Employability Skills	24:00	36:00	00:00	00:00	60:00
Total Duration	150:00	180:00	150:00	00:00	480:00







Module Details

Module 1: Introduction to the Banking Sector and the Job Role of GST Assistant

Mapped to BSC/N8106, v 2.0

- Outline the overview of Skill India Mission
- Discuss the Banking Industry and its sub-sectors
- Define the role and responsibilities of GST Assistant

Duration: 04:00	Duration: 00:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Discuss the objectives and benefits of the Skill India Mission Describe the scope of Banking Industry and its sub-sectors Discuss job role and opportunities for a GST Assistant List the basic terminologies used in banking services 	NA	
Classroom Aids		
Whiteboard, Flip Chart, Markers, Duster, Projector, Laptop with charger, Projector screen, Power Point Presentation, 2.1 Laptop External Speakers.		
Tools, Equipment and Other Requirements		
NA		







Module 2: Fundamentals of GST

Mapped to BSC/N8106, v 2.0

- A brief structural overview of IGST, CGST, SGST, UTGST
- Learning all the fundamental aspects of tax and conceptual overview of GST.
- Acquiring information on the merits of GST and its dual model

Duration: 05:00	Duration: 07:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Background of GST Discuss the Benefits of GST Explain the Structure of GST Detailed Description of IGST, CGST, SGST and UTGST 		
Classroom Aids		
Whiteboard, Flip Chart, Markers, Duster, Projector, Laptop with charger, Projector screen, Power Point Presentation, 2.1 Laptop External Speakers.		
Tools, Equipment and Other Requirements		
NA		







Module 3: Taxable Event in GST

Mapped to BSC/N8106, v 2.0

- Overview of Supply under GST
- Analyze the Applicability of GST criteria to various context.

Duration: 05:00	Duration: 07:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Explain the overview of Supply Detailed Discussion of Related person and Distinct person Discuss the GST on fringe benefit to employees Narrate Transaction Between principal and agent Discuss GST on Land and Building 		
Classroom Aids		
Training kit (Trainer guide, Presentations), White	board, Marker, Projector screen, Power	
Point Presentation Laptop with charger, Partic	ipant Handbook and Related Standard	
Operating		
Procedures, 2.1 Laptop External Speakers.		
Tools, Equipment and Other Requirements		
NA		







Module 4: Time, Value and Place of Supply under GST Mapped to BSC/N8106, v 2.0

Terminal Outcomes:

- Conceptual understanding of supply
- Learning the basic aspects of supply as its Time, Place, and Value
- Acquires knowledge in respect of Supply of goods or service.

Duration: 05:00	Duration: 07:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Explain Time of Supply Discuss Time of Supply in other situations Explain Place of Supply Narrate Import and Export under GST Detailed evaluation of transportation of goods Explain Value of Supply Discussion the Discount or incentives on supply 		
Classroom Aids		
Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook and Related Standard Operating Procedures, 2.1 Laptop External Speakers.		
Tools, Equipment and Other Requirements		

NA







Module 5: Classification and Rate of GST

Mapped to BSC/N8106, v 2.0

- Conceptual Understanding of goods and services
- Understanding the GST rates on Goods and Services
- Analysis the applicable rate of GST

Duration: 05:00	Duration: 07:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Discuss the Types of goods and services Narrate GST Rates on goods and services Explain Change in Rate of Tax in respect of Supply of goods or services 	Calculation of GST for Goods and Services	
Classroom Aids		
Training kit (Trainer guide, Presentations), Whiteboard, Marker, Projector, Laptop, Presentation, and Participant Handbook		
Tools, Equipment and Other Requirements		
NA		







Module 6: RCM and Composition Scheme

Mapped to BSC/ N8106, v 2.0

- An overview on the concept of Reverse charge Mechanism
- Conceptual Understanding of Composition scheme
- Analyze the applicability of Reverse Charge Mechanism and Composition Scheme

Duration: 05:00	Duration: 08:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Explain composite and mixed supply Discuss Composition Levy Narrate Exemption of Goods and services Explain Reverse Charge Mechanism Identify the applicability of Reverse Charge Mechanism 	 Calculation of Reverse Charge Mechanism Registration under composition Scheme 	
Classroom Aids		
Training kit (Trainer guide, Presentations), Whiteboard, Marker, Projector, Laptop, Presentation, and Participant Handbook		
Tools, Equipment and Other Requirements		
NA		







Module 7: Input Tax Credit Mapped to

BSC/ N8106, v 2.0

Terminal Outcomes:

- Learning all the key aspects of the concepts and eligibility criteria of ITC
- Acquires knowledge on blocked credits and the methodology of credit reversal
- Learns about cash and credit ledger
- Learns about the ITC calculation and calculation of Credit and cash ledger

Duration: 05:00	Duration: 08:00		
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes		
 Explain the Concept of Input Tax credit Identify the eligibility for taking Input Tax Credit Discuss Blocked Credits Explain methods of Reversal of Credits Explain the Cash Ledger Describe the Credit Ledger 	Calculation of ITC Calculation of Credit and Cash Ledger Computation of Tax Liability		
Classroom Aids			

Classroom Aids







Module 8: TDS and TCS Provision

Mapped to BSC/N8107, v 2.0

Terminal Outcomes:

- Learning various aspects of tax
- Learning the concepts and calculation of TDS and TCS
- Conceptualized learning of the Filing of TDS and TCS

Duration: 20:00	Duration: 25:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Explain Concepts of Tax Deducted at a source Describe Tax Collected at a Source Discuss the guidelines of deduction and deposit of TDS 	Computation of TDS and TCS under GST	

Classroom Aids







Module 9: Basic Procedure in GST

Mapped to BSC/ N8107, v 2.0

Terminal Outcomes:

- Over view of different procedure in GST
- Conceptual Understanding Assessment and Audit Procedure
- Evaluate different documents and Records of GST

Duration: 16:00	Duration: 25:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Discuss the Administration of GST Describe Audit Procedure Explain Assessment procedure Narrate Financial Services under GST 	Preparation of Accounts and Other records Preparation Tax Invoice	

Classroom Aids







Module 10: Registration Under GST

Mapped to BSC/N8107, v 2.0

- Acquiring knowledge on the Key aspects on the concepts of GSTIN
- Learns on the benefits of GST registration
- Gains knowledge on the Applicability and Exemption of Registration
- Learns all the fundamental aspects of the Law of Registration
- Gains information on cancelation of Registration
- Learns to prepare documents for registration
- Learns all the key aspects of GST registration

Duration: 16:00	Duration: 20:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Discuss Concept of GSTIN Describe Benefit of GST registration Identify Applicability of GST registration Exemption of Registration Law of Registration Documents for Registration Narrate Cancelation of Registration 	 Prepare Documents for Registration GST registration 	
Classroom Aids		













Module 11: Returns Under GST

Mapped to BSC/ N8107, v 2.0

Terminal Outcomes:

- Learns all the aspects of the filing of GSTR
- Acquires information regarding the Return after cancellation of GSTIN

Duration: 20:00	Duration: 20:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Describe Furnishing of Returns Explain Forms of GSTR Discuss Revision of Returns Explain Concept of NIL Return Briefly Narrate GST Monthly Return Explain steps of Quarterly Return Describe Yearly Return Discuss Return After Cancellation of GSTIN 	Practice Filing of GSTR with simulator	

Classroom Aids







Module 12: E-Way Bill Mapped to

BSC/ N8106, v 2.0

Terminal Outcomes:

- Conceptual Understanding of E-way Bill
- Conceptualization Usage of E-way bill

Duration: 07:00	
Practical – Key Learning Outcomes	
Preparation of E-Way Bill	

Classroom Aids







Module 13: Offence and penalties

Mapped to BSC/ N8106, v 2.0

Terminal Outcomes:

- A brief structural overview of the penalty on GST
- Conceptualization of appeal and revision in GST
- Enhances knowledge on legal concepts.

Duration: 03:00	Duration: 07:00	
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes	
 Discuss Penalty and Late fees Explain Appeal and Revision in GST Describe Prosecution and compounding Explain Provision Relating to Evidence 	Prepare Documents for legal replies	

Classroom Aids







Module 14: Inspection, Search and Seizure

Mapped to BSC/ N8106, v 2.0

Terminal Outcomes:

- Overview of the concept of Inspection
- Conceptualization of search and seizure

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Duration: 02:00	Duration: 06:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
 Narrate Inspection Describe Search and Seizure 	
Classroom Aids	







Module 15: Employability Skills

Mapped to DGT/VSQ/N0102 V2.0

Terminal Outcomes:

- Introduction to employability skills
- Constitutional values citizenship
- Becoming a professional in the 21st century
- Basic English skills
- Career development & goal setting
- Communication skills
- Diversity & inclusion
- Financial and legal literacy
- Essential digital skills
- Entrepreneurship
- Customer service
- Getting ready for apprenticeship & jobs

Duration: 24:00 **Duration**: 36:00 Theory - Key Learning Outcomes **Practical – Key Learning Outcomes** Demonstrate how to follow Discuss employability skills required for environmentally sustainable jobs in various industries practices Explain ways to explore learning and Role play the 21st century skills employability portals such as self-awareness, behaviour Discuss the significance of legal values, skills, time management, critical including civic rights and duties, and adaptive thinking, problemcitizenship, responsibility towards society solving, creative thinking, social and etc. And personal values and ethics such cultural awareness, emotional as honesty, integrity, caring and awareness, learning to learn for respecting others, etc. continuous learning etc. In personal Explain the significance of 21st century and professional life skills for employment Practice the use basic english for Describe the benefits of the continuous everyday conversation in different learning contexts, in person and over the Explain how to read and understand telephone routine information, notes, instructions, Write short messages, notes, mails, letters etc. Written in english letters, e-mails etc. In english List the difference between job and Prepare a sample career career development plan with short- and Communicate and behave appropriately long-term goals, based on aptitude with all genders and pwd Practice following verbal and Discuss how to escalate any issues non-verbal communication related to sexual harassment at etiquette and active listening workplace according to posh act techniques in various settings List common components of salary and Roleplay how to work compute income, expenses, taxes, collaboratively with others in a investments etc team Discuss relevant rights and laws and use Roleplay how to escalate any legal aids to fight against legal issues related to sexual







initiative of NSDC	कौशल भारत <u> </u>	e skill landscape
exploitation		
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- Identify and list different types of entrepreneurship and enterprises and assess opportunities for potential business through research
- Identify and list sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity
- Explain how to identify different types of customers
- Identify and list apprenticeship opportunities and register for it as per guidelines and requirements

- harassment at workplace according to posh act
- Show how to select financial institutions, products and services as per requirement
- Practice how to carry out offline and online financial transactions, safely and securely
- Operate digital devices and carry out basic internet operations securely and safely
- Demonstrate the use of e- mail and social media platforms and virtual collaboration tools to work effectively
- Practice the of use basic features of word processor, spreadsheets, and presentations
- Develop a sample business plan and a work model, considering the 4ps of marketing product, price, place and promotion
- Role play how to respond to customer requests and needs in a professional manner
- Show how to follow appropriate hygiene and grooming standards
- Create a sample professional curriculum vitae (résumé)
- Practice how to search for suitable jobs using reliable offline and online sources such as employment exchange, recruitment agencies, newspapers etc. And job portals, respectively
- Show how to apply to identified job openings using offline /online methods as per requirement
- Demonstrate how to answer questions politely, with clarity and confidence, during recruitment and selection

Classroom Aids:

Charts, Models, Video presentation, Flip Chart, White-Board/Smart Board, Marker, Duster

Tools, Equipment and Other Requirements

PPE, Basic Stationary, digital devices as per the requirement.







Annexure

Trainer Requirements

Trainer Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
Graduate	Banking, Financial Services, and Insurance/ Retail Asset management	5	Banking, Financial Services, and Insurance/	1	Banking, Financial Services, and Insurance/	NA
	_		Retail Asset management		Retail Asset management	

Trainer Certification				
Domain Certification Platform Certification				
"GST Assistant", BSC/Q8102, v 2.0", Minimum accepted score is 80%	"Trainer(VET and Skills)", mapped to Qualification Pack: "MEP/Q2601,v3.0" .The minimum accepted score is 80%.			







Assessor Requirements

Assessor Prerequisites							
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remark s	
		Years	Specialization	Years	Specialization		
Graduate	Banking, Financial Services, and Insurance/ Retail Asset	5	Banking, Financial Services, and Insurance/	1	Banking, Financial Services, and Insurance/	NA	
	management		Retail Asset management		Retail Asset management		

Assessor Certification				
Domain Certification	Platform Certification			
"GST Assistant", BSC/Q8102, v2.0", Minimum accepted score is 80%	"Assessor(VET and Skills)", mapped to Qualification Pack: "MEP/Q2701,v3.0" .The minimum accepted score is 80%.			







Assessment Strategy

This section includes the processes involved in identifying, gathering and interpreting information to evaluate the learner on the required competencies of the program.

1. Assessment System Overview:

- Batches assigned to the assessment agencies for conducting the assessment on SDSM/SIP or email
- Assessment agencies send the assessment confirmation to VTP/TC looping SSC
- Assessment agency deploys the ToA certified Assessor for executing the assessment
- SSC monitors the assessment process & records
- If the batch size is more than 30, then there should be 2 Assessors.

2. Testing Environment: Assessor must:

- Confirm that the center is available at the same address as mentioned on SDMS or SIP
- Check the duration of the training.
- Check the Assessment Start and End time to be as 10 a.m. and 5 p.m.
- Check that the allotted time to the candidates to complete Theory & Practical Assessment is correct.
- Check the mode of assessment—Online (TAB/Computer) or Offline (OMR/PP).
- Confirm the number of TABs on the ground are correct to execute the Assessment smoothly.
- Check the availability of the Lab Equipment for the particular Job Role.

3. Assessment Quality Assurance levels / Framework:

- Question papers created by the Subject Matter Experts (SME)
- Question papers created by the SME should be verified by the other subject Matter Experts along with the approval required from SSC
- Questions are mapped with NOS and PC
- Question papers are prepared considering that level 1 to 3 is for the unskilled & semi- skilled individuals, and level 4 and above are for the skilled, supervisor & higher management
- Assessor must be ToA certified
- Assessment agency must follow the assessment guidelines to conduct the assessment

4. Types of evidence or evidence-gathering protocol:

- Time-stamped & geotagged reporting of the assessor from assessment location
- Centre photographs with signboards and scheme specific branding
- Biometric or manual attendance sheet (stamped by TP) of the trainees during the training period
- Time-stamped & geotagged assessment (Theory + Viva + Practical) photographs & videos

5. Method of verification or validation:

- Surprise visit to the assessment location
- Random audit of the batch
- Random audit of any candidate







- 6. Method for assessment documentation, archiving, and access
 - Hard copies of the documents are stored
 - Soft copies of the documents & photographs of the assessment are uploaded / accessed from Cloud Storage and are stored in the Hard Drives







Glossary

Term	Description
Declarative Knowledge	Declarative knowledge refers to facts, concepts and principles that need to be known and/or understood in order to accomplish a task or to solve a problem.
Key Learning Outcome	Key learning outcome is the statement of what a learner needs to know, understand and be able to do in order to achieve the terminal outcomes. A set of key learning outcomes will make up the training outcomes. Training outcome is specified in terms of knowledge, understanding (theory) and skills (practical application).
OJT (M)	On-the-job training (Mandatory); trainees are mandated to complete specified hours of training on site
OJT (R)	On-the-job training (Recommended); trainees are recommended the specified hours of training on site
Procedural Knowledge	Procedural knowledge addresses how to do something, or how to perform a task. It is the ability to work, or produce a tangible work output by applying cognitive, affective or psychomotor skills.
Training Outcome	Training outcome is a statement of what a learner will know, understand and be able to do upon the completion of the training .
Terminal Outcome	Terminal outcome is a statement of what a learner will know, understand and be able to do upon the completion of a module. A set of terminal outcomes help to achieve the training outcome.







Acronyms and Abbreviations

Term	Description
Qf	Qualification
NSQF	National Skills Qualification Framework
NOS	National Occupational Standards
TVET	Technical and Vocational Education and Training
DD	Demand Draft
GST	Goods and Services Tax
MIS	Management Information System
NEFT	National Electronic Funds Transfer
PAN	Permanent Account Number
TAT	Turnaround time











