

**CONTACT DETAILS OF THE BODY SUBMITTING THE QUALIFICATION FILE**

**Name and address of submitting body:**

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

**Name and contact details of individual dealing with the submission**

**Name:** Neha Dave

**Position in the organisation:** Head – Standards & Content

**Address if different from above:** Same as above

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**List of 7 documents submitted in support of the Qualifications File**

1. Occupational Map of BFSI Sector
2. Qualification – GST Assistant
3. Model Curriculum – GST Assistant
4. About BFSI Sector
5. BFSI Labour Market Report
6. Industry Validation (from 30 companies)
7. Industry Validation Summary

- SUMMARY**

1	<b>Qualification Title:</b>	GST Assistant
2	<b>Qualification Code, if any</b>	BSC/Q8102
3	<b>NCO code and occupation</b>	NCO-2015/ 4311.0201 Finance & Accounts
4	<b>Nature and purpose of the qualification (Please specify whether qualification is short term or long term)</b>	GST Assistant is an important occupation where the person is responsible for maintaining records of accounts for the purpose of preparing periodic reports around GST from time to time. The person is authorized to perform functions relating to filing returns by the applicable due dates. The qualification is a short-term qualification.
5	<b>Body/bodies which will award the qualification</b>	BFSI Sector Skill Council of India
6	<b>Body which will accredit providers to offer courses leading to the qualification</b>	BFSI Sector Skill Council of India
7	<b>Whether accreditation/affiliation norms are already in place or not, if applicable (if yes, attach a copy)</b>	Not Applicable
8	<b>Occupation(s) to which the qualification gives access</b>	Finance & Accounts
9	<b>Job description of the occupation</b>	The individual is responsible for maintaining records of accounts for the purpose of preparing periodic reports around GST from time to time. He is authorized to perform functions relating to filing returns by the applicable due dates
10	<b>Licensing requirements</b>	N/A
11	<b>Statutory and Regulatory requirement of the relevant sector (documentary evidence to be provided)</b>	N/A

## NSQF QUALIFICATION FILE

Approved in 20<sup>th</sup> NSQC Meeting – NCVET – Dated 30<sup>th</sup> June 2022

<b>12</b>	<b>Level of the qualification in the NSQF</b>	Level 4
<b>13</b>	<b>Anticipated volume of training/ learning required to complete the qualification</b>	480 Hrs (330 Hrs of Classroom + 150 Hrs of OJT)
<b>14</b>	<b>Indicative list of training tools required to deliver this qualification</b>	Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook and Related Standard Operating Procedures, 1 Laptop External Speakers, Sample formats of Vouchers, Invoices, Receipts, Credit Note, Debit Note, Financial Statement, Salary Slip, PAN, TAN, GST Certificates, Sample ITR Return, GST Return, TDS Certificates etc. Sample form, formats, Related Standard Operating Procedures (as a part of PH), etc., Sample of escalation matrix, Organisation structure,
<b>15</b>	<b>Entry requirements and/or recommendations and minimum age</b>	Class 12th Pass + 6 months relevant work experience OR Class 10th Pass + ITI (2 years after Class 10th ) OR Class 10th Pass and pursuing continuous regular schooling OR 3 year Diploma ( after 10th) OR Previous relevant Qualification of NSQF level 3 + 2 years relevant work experience  Min Age: 18 Years
<b>16</b>	<b>Progression from the qualification (Please show Professional and academic progression):</b>	Assistant Manager - Taxation > Deputy Manager - Finance / Accounts > Manager - Finance /

		Accounts	
17	<b>Arrangements for the Recognition of Prior learning (RPL)</b>	Assessments under RPL are carried out as per the normal assessment process followed by BFSI.	
18	<b>International comparability where known (research evidence to be provided)</b>	To be established	
19	<b>Date of planned review of the qualification</b>	Every three years from the date of approval of the qualification.	
20	<b>Formal structure of the qualification</b>		
	<b>Mandatory components</b>		
(A)	<b>Title of component and identification code/NOSs/Learning outcomes</b>	<b>Estimated size (learning hours) TH + PR+ OJT=TOTAL</b>	<b>Level</b>
1	Bridge Module	04 + 0 + 0 = 04	
2	BSC/N8106: Identifying GST Taxable Event	54 + 72 + 72 = 198	4
3	BSC/N8107: Maintaining GST Records and Filing GST returns	68 + 72 + 78 = 218	4
4	NG-Lx-ES-00002-2022-v1-DGT: Employability Skills (60 Hours)	24 + 36 + 00 = 60	4
	<b>Sub Total (A)</b>	480 hours	
	<b>Optional Components</b>	N/A	

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**SECTION 1**  
**ASSESSMENT**

<b>21</b>	<b>Body/Bodies which will carry out assessment:</b> The below list of Assessment Agency will perform the computer-based assessment. <ol style="list-style-type: none"><li>1. Confederation of Indian Industry (CII)</li><li>2. CoCubes Technologies Pvt Ltd</li><li>3. Mettl-Assessment Science Expert</li><li>4. IRIS Corporate Solutions Private Limited</li><li>5. Navriti</li><li>6. Skill Mantra</li></ol>
<b>22</b>	<b>How will RPL assessment be managed and who will carry it out?</b>  RPL Assessments will be carried out by the same Assessment agencies as mentioned above.

23	<p><b>Describe the overall assessment strategy and specific arrangements which have been put in place to ensure that assessment is always valid, reliable and fair and show that these are in line with the requirements of the NSQF.</b></p> <p>The emphasis is on practical demonstration of skills and knowledge based on the performance criteria. The assessment papers are developed by Subject Matter Experts (SME) as per the performance and assessment criteria mentioned in the Qualification. The assessments papers are also checked for the various outcome-based parameters such as quality, time taken, precision, tools &amp; equipment requirement etc. The assessment sets are then reviewed by BFSI SSC official for consistency.</p> <p>The assessment results are backed by evidences collected by assessors.</p> <ol style="list-style-type: none"><li>1 The assessor needs to collect a copy of the attendance for the training done under the scheme. The attendance sheets are signed and stamped by the In charge / Head of the Training Centre.</li><li>2 The assessor needs to verify the authenticity of the candidate by checking the photo ID card issued by the institute as well as any one Photo ID card issued by the Central Government. The same needs to be mentioned in the attendance sheet. In case of suspicion, the assessor should authenticate and cross verify trainee's credentials in the enrolment form.</li><li>3 The assessor needs to punch the trainee's roll number on all the test pieces.</li><li>4 The assessor can take a photograph of all the students along with the assessor standing in the middle and with the centre name/banner at the back as evidence.</li><li>5 The assessor also needs to carry a photo ID card.</li></ol> <p>The assessment agencies are instructed to hire assessors with integrity, reliability and fairness. Each assessor shall sign a document with its assessment agency by which they commit themselves to comply with the rules of confidentiality and conflict of interest, independence from commercial and other interests that would compromise impartiality of the assessments.</p>
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#### 24. Assessment evidences

**Title of Component:** GST Assistant

<b>Outcomes to be assessed/NOSs to be assessed</b>	<b>Assessment criteria for the outcome</b>
BSC/N8106: Identifying GST Taxable Event	<ul style="list-style-type: none"> <li>• Recognize the applicability of GST</li> <li>• Incidence of Taxation</li> </ul>
BSC/N8107: Maintaining GST Records and Filing GST returns	<ul style="list-style-type: none"> <li>• Registration Process under GST</li> <li>• Calculation of Tax Liability</li> <li>• Maintenance of Books and Records and Filing of Returns</li> <li>• Payment under GST</li> </ul>
4. NG-Lx-ES-00002-2022-v1-DGT: Employability Skills (60 Hours)	<ul style="list-style-type: none"> <li>• Introduction to Employability Skills</li> <li>• Constitutional values – Citizenship</li> <li>• Becoming a Professional in the 21st Century</li> <li>• Basic English Skills</li> <li>• Career Development &amp; Goal Setting</li> <li>• Communication Skills</li> <li>• Diversity &amp; Inclusion</li> <li>• Financial and Legal Literacy</li> <li>• Essential Digital Skills</li> <li>• Entrepreneurship</li> <li>• Customer Service</li> <li>• Getting ready for apprenticeship &amp; Jobs</li> </ul>
Means of assessment 1 on	The assessment for the theory part will be based on knowledge bank of questions created by SSC.
Pass/Fail Marks	A trainee will have to score a minimum of 50% to successfully clear the assessment.

**SECTION 2**

**25. EVIDENCE OF LEVEL**

Summary of Direct Evidence:

Justify the NSQF level allocated to the Qf by building upon the five descriptors of NSQF. Explain the reasons for allocating the level to the Qf.

The candidate will be responsible for maintaining records of accounts for the purpose of preparing periodic reports around GST from time to time.

The person is authorized to perform functions relating to filling returns by the applicable due dates

Title/Name of qualification/component: GST Assistant			Level:4
NSQF Domain	Key requirements of the job role	How the job role relates to the NSQF level descriptors	NSQF Level
Process	<p><b>Work in familiar, predictable, routine, situation of clear choice.</b></p> <ul style="list-style-type: none"> <li>● Identify GST Taxable Event</li> <li>● Maintain GST Records and Filing GST returns</li> <li>● Maintain data integrity using digital tools</li> <li>● Communicate effectively and maintain inclusivity at the workplace</li> <li>● Maintain a healthy, safe and secure working environment</li> <li>● Optimize resource utilization at workplace</li> </ul>	<ul style="list-style-type: none"> <li>● A GST Assistant is responsible for maintaining records of accounts for the purpose of preparing periodic reports around GST from time to time. The person is authorized to perform functions relating to filling returns by the applicable due dates as per the organizational standards in limited range of</li> </ul>	4

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		<p>activities which are routine and predictable</p> <ul style="list-style-type: none"> <li>• Hence level 4</li> </ul>	
Professional knowledge	<p><b>Factual knowledge of field of knowledge or study.</b></p> <ul style="list-style-type: none"> <li>• Discuss about the Banking Industry and its sub-sectors</li> <li>• Define the role and responsibilities of an GST Accounts Assistant</li> <li>• Define Tax Concept &amp; GST</li> <li>• State the Advantages of GST</li> <li>• Describe dual GST Model</li> <li>• State the Taxable Event in GST</li> <li>• Define the concept of supply</li> <li>• Discuss the Scope of Supply</li> <li>• Differentiate between Composite and Mixed Supply</li> <li>• Elaborate on the concepts of Levy and Collection</li> <li>• Concept of Input Tax Credit</li> <li>• Define accounting concepts and techniques for recording transactions</li> <li>• Differentiate between taxable and non-taxable supply</li> <li>• Define the taxable event with respect to supply of</li> </ul>	<ul style="list-style-type: none"> <li>● A GST Account Assistant should have proper knowledge of the basic facts, process and principle applied in taxation, GST, SGST, IGST along with through understanding accounting, levy, collection, TDS, TCS etc.</li> <li>● Hence level 4</li> </ul>	4

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	<p>goods</p> <ul style="list-style-type: none"><li>• Define what is meant by location of supplier of goods.</li><li>• Describe the registration process for single or separate business</li><li>• Differentiate between taxable people versus registered person</li><li>• Understand the benefits of registration</li><li>• Differentiate between consideration and valuation</li><li>• List the different type of payment, due date, modes of payment with rules and collection of tax, penalties etc.</li><li>• Differentiate between TDS versus TCS</li> <li>• Discuss the importance of professionalism, etiquette, and code of ethics to be maintained at the workplace</li><li>• List some active listening techniques</li><li>• Describe the methods and importance of effective communication</li><li>• Recall various ways to handle complaints and conflicts</li><li>• State the importance of helping the colleagues with specific issues and problems</li><li>• Outline the procedure of receiving feedback constructively</li><li>• Explain the standard policies on gender and age sensitivity and People with Disabilities (PwD)</li><li>• Discuss the usage of digital technology to capture data</li><li>• Describe various ways to check data for accuracy and</li></ul>		
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	<p>validity</p> <ul style="list-style-type: none"><li>• Explain the procedure to generate reports for data analysis</li><li>• Discuss the standard processes and protocols to be maintained for data integrity</li><li>• Describe the methods to secure digital and paper documents</li><li>• Elaborate the standard procedures for disposing of the digital and paper records and dissemination of data</li><li>• Discuss the legislative requirements and standard procedures for health, safety, and security and the role and responsibility of a GST Account Assistant concerning the same</li><li>• Discuss the concept, types, and reporting procedure of health and safety hazards found at the workplace</li><li>• Outline the limits of a GST Accounts Assistant's responsibility for dealing with hazards</li><li>• Discuss the standard emergency procedures for different emergencies and the importance of following them</li><li>• Discuss various types of breaches in health, safety, and security, and procedure to report the same</li><li>• Elaborate the evacuation procedures for workers and visitors</li><li>• Discuss the ways to summon medical assistance and the emergency services, where necessary</li><li>• List the types of hazards, risks, and threats associated</li></ul>		
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	<p>with handling different materials</p> <ul style="list-style-type: none"> <li>● Discuss organizational procedures for minimizing waste</li> <li>● Elucidate practices of efficient and inefficient management and utilization of material and water at the workplace</li> <li>● Discuss the ways to manage material and water usage at work effectively</li> <li>● List the energy-efficient devices that are used in the job</li> <li>● Discuss the ways to identify electrical problems that can arise during work</li> <li>● State the impact of improperly connected electrical equipment and appliances on the tasks being performed</li> <li>● Explain the ways to manage various types of recyclables, non-recyclable, and hazardous waste in different colours colours of dustbins</li> <li>● Discuss the ways to minimize various types of pollution</li> </ul>		
Professional skill	<p><b>Recall and demonstrate practical skill, routine and repetitive in narrow range of application, using appropriate rule and tool, using quality concepts.</b></p> <ul style="list-style-type: none"> <li>● Recall accounting processes and procedures to record the details of invoice</li> <li>● Recognise the applicability of SGST, CGST and IGST</li> <li>● Organize work and time in order to maximize productivity</li> </ul>	<ul style="list-style-type: none"> <li>● A GST Assistant should have practical skills to perform routine activities within narrow range of application as per the organizational service standards. This person recalls and demonstrates processes and</li> </ul>	4

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	<ul style="list-style-type: none"> <li>● Address operational problems effectively and escalate unresolved concerns</li> <li>● Plan and organize the work to achieve targets and deadlines</li> <li>● Apply problem solving approaches in different situations</li> <li>● Solve problems as and when required</li> <li>● Make decisions on suitable courses of action</li> <li>● Plan and organize your work to meet health, safety and security requirements</li> <li>● Apply problem solving approaches in different situations</li> <li>● Analyze data and activities</li> <li>● Apply balanced judgments to different situations</li> <li>● Check that the work is complete and free from errors</li> <li>● Work effectively in a team environment</li> <li>● Identify and refer anomalies</li> <li>● Help reach agreements with colleagues</li> <li>● Keep up to date with changes, procedures and practices in the job role</li> <li>● Record data on waste disposal at workplace</li> <li>● Complete statutory documents relevant to safety and hygiene</li> <li>● Make timely decisions for efficient utilization of resources</li> <li>● Complete tasks efficiently and accurately within stipulated time</li> <li>● Work with supervisors/team members to carry out work related tasks</li> </ul>	<p>procedures in accounting, recognises the applicability of SGST, CGST and IGST.</p> <ul style="list-style-type: none"> <li>● Hence Level 4</li> </ul>	
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	<ul style="list-style-type: none"> <li>● Identify cause and effect of greening of jobs</li> </ul>		
Core skill	<p><b>Language to communicate written or oral, with required clarity, skill to basic arithmetic and algebraic principles, basic understanding of social political and natural environment.</b></p> <ul style="list-style-type: none"> <li>● Read and understand organisational and regulatory guidelines.</li> <li>● Read about various accounting procedures and updates</li> <li>● Read mails and information related to various types of documents</li> <li>● Read forms and policy directives</li> <li>● Read instructions, guidelines, procedures, rules and service level agreements</li> <li>● Read organizational SOPs, policies, instructions, and guidelines</li> <li>● Communicate accurate information</li> <li>● Interact effectively with customers and colleagues</li> <li>● Complete accurate, well written work with attention to detail</li> <li>● Read instructions, guidelines, procedures, rules and service level agreements</li> <li>● Listen effectively and orally communicate information accurately</li> <li>● Read Standard Operating Practices (SOP) documents</li> <li>● Communicate with colleagues on the significance of greening of jobs</li> </ul>	<ul style="list-style-type: none"> <li>● A GST Assistant should have basic arithmetic and algebraic skill as well as good written and oral communication skills to deal with supervisors and clients. The person should also be acquainted with natural environment to carry out his duties efficiently.</li> <li>● Hence Level 4</li> </ul>	4

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Responsibility	<p><b>Responsibility for own work and learning and some responsibility for other’s work and learning</b></p> <ul style="list-style-type: none"> <li>● Identify the place of supply so as to decide the applicability of the tax</li> <li>● Note down the details to be furnished during the registration</li> <li>● Maintain the different types of ledgers</li> <li>● Prepare different types of periodic returns to be filed returns online</li> <li>● Register an assessed under GST independently</li> <li>● Identify instances for eligibility of input credit</li> <li>● Identify set-offs under GST wherever applicable</li> <li>● Identify in detail carry over credit, capital goods credit, embedded credits etc</li> <li>● perform functions relating to filling returns by the applicable due dates</li> <li>● Calculate the amount of tax payable</li> <li>● Perform pre- recovery activities</li> </ul>	<ul style="list-style-type: none"> <li>● A GST Assistant is responsible for maintaining ledgers, filing returns, registration under GST etc.The person does all this at his own responsibility and ensures that the work within the defined limit of the organisation</li> <li>● Hence Level 4</li> </ul>	4

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	<ul style="list-style-type: none"><li>● Ensure that tax deducted is correct</li><li>● Ensure database is complete and accurate at all times</li><li>● Maintain the different types of ledgers</li><li>● Perform relevant administrative tasks</li><li>● Maintain data integrity</li><li>● Maintain data privacy and security</li><li>● Communicate effectively with customers and colleagues</li><li>● Maintain ethical behaviour and inclusivity</li><li>● Ensure compliance</li><li>● Follow safety procedure</li><li>● Material conservation practices</li><li>● Energy/electricity conservation practices</li><li>● Effective waste management/recycling practices</li></ul>		
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**SECTION 3****EVIDENCE OF NEED**

26	<b>What evidence is there that the qualification is needed? What is the estimated uptake of this qualification and what is the basis of this estimate?</b>		
	<b>Basis</b>	<b>In case of SSC</b>	<b>In case of other Awarding Bodies (Institutes under Central Ministries and states departments)</b>
<b>Need of the qualification</b>	the	As per the Labour Market Report attached, there is a massive demand for skilled professionals in Finance & Accounts of trade the banking.	NA
<b>Industry Relevance</b>		The industry validation is submitted along with its summary sheet for reference.	NA
<b>Usage of the qualification</b>	the	● The qualification will be used by training partners (Under PMKVY, and MES scheme) across the country for training of 25000+ candidates in the next two years.	NA
<b>Estimated uptake</b>		The qualification file intends to train and deploy 25000+ candidates under this job role under all the available schemes.	NA

27	<p><b>Recommendation from the concerned Line Ministry of the Government/Regulatory Body. To be supported by documentary evidences</b></p> <p>NA</p>
28	<p><b>What steps were taken to ensure that the qualification(s) does (do) not duplicate already existing or planned qualifications in the NSQF? Give justification for presenting a duplicate qualification</b></p> <p>This Qualification is revised and updated.</p> <p>The qualification discussed above is checked for any duplication across sectors. There is no duplication or pre-existing similar qualifications.</p> <p>This Qf has been developed keeping in mind the industry requirements.</p>
29	<p><b>What arrangements are in place to monitor and review the qualification(s)? What data will be used and at what point will the qualification(s) be revised or updated? Specify the review process here</b></p> <ul style="list-style-type: none"> <li>● Agencies have been appointed by the SSC to interact with training providers to gather feedback in implementation.</li> <li>● Monitoring of results of assessments and training delivery</li> <li>● Employer feedback will be sought post-placement</li> <li>● A formal review is scheduled in a 3 years' time</li> </ul>

#### **SECTION 4**

#### **EVIDENCE OF PROGRESSION**

30	<p><b>What steps have been taken in the design of this or other qualifications to ensure that there is a clear path to other qualifications in this sector?</b></p> <p>The course curriculum is designed, keeping in mind the horizon of the job role, the candidate will be able to work with any organisations with any one area of the job role. This enhances chances of employment. In case of progression, the candidate can select the area of specialization and progress from an entry level job to Lower-level managerial position with experience and conduct.</p> <p><b><i>Show the career map here to reflect the clear progression</i></b></p> <p>Occupational Map for BFSI Sector attached</p>
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<b>BFSI Processing/ Broking/ Payment/ Fund &amp; Investment/ Lending</b>
<b>Finance &amp; Accounts</b>

