

Detailed Content of 62+ Hours GST Certificate Course

3 Modules

Module A - Basic to Advance Level along with GST Litigations & Drafting reply for GST Notices/Summon/Appeal

Module B - Sector wise Analysis

Module C - GST Practical Return Filing (CASE STUDY BASED)

Topic	Detailed Coverage
Module A - Basic to Advance Level along with GST Litigations & Drafting reply for GST Notices/Summon/Appeal	
GST Basics	Basics of GST with brief discussion of provision of Constitution of India.
Supply Part 1	· What is the Taxable Event in Pre GST vs Post GST
	· Detailed understanding of Supply (Section 7 of CGST Act)
	· Discussion of following schedule –
	1. Schedule I – Supply without Consideration
	2. Schedule II – Supply of Goods/Services
Supply Part 2	3. Schedule III – Negative list
	· Composite Supply vs Mixed Supply
	a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
	· Relevant Advance Ruling on Supply
	· Requirement of Registration in GST
Registration in GST	· Mandatory Registration – Section 22/24 of CGST
	· Exemption from Registration – Section 23 of CGST
	· Meaning of effective date of registration
	· Amendment and cancellation of registration
	· Practical Exposure on how to take registration
Composition Levy	· Eligibility, Condition and Restriction for composition Levy
	· Procedure to opt for the composition levy
	· Input Tax Credit on switch over to composition levy
	· Rate of taxes, Meaning of Turnover in a State or UT and its implication on Rate
Time of Supply	· Time of Supply of Goods (Section 12 of CGST Act) along with Notification No 40 dated 13th
	· Time of Supply of Services (Section 13 of CGST Act)
	· Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)

Levy and Collection of Taxes and RCM - Part 1	· RCM on Services and
	· Section 9 of CGST Act
	· Deemed Supplier u/s 9(5)
	· Deemed Supplier u/s 9(5)
Levy and Collection of Taxes and RCM - Part 2	· Detail Discussion on GTA and Legal Service in details
	· Discussion on all categories of RCM u/s 9(3) of CGST Act
	· Reverse Charge u/s 9(4)
Input tax credit – Part 1	· What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Act
	· Requirement and reversal of ITC (rule 37)
	· Schedule I vs Rule 37 Comparative Study
	· Rules and Provision for Offset of ITC - Case Study
	· Concept of Claim - Reversal – Reclaim
Input tax credit – Part 2	· Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC
	· Reversal as per Rule 42/43 for Input, Input Service & Capital Goods
	· Special Provision for Banking, Financial Institutions, NBFC's
	· Blocked Input Tax Credit as per Section 17(5)
	· Sec 18
Value of Supply – Part 1	· Value of Supply as per transaction value Section 15
	· Inclusion in the Transaction value Sec 15(2) of CGST Act
	· When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act
	· Circular 92, 102 and 72
Value of Supply- Part 2	· Rule 27 to Rule 31 - Valuation Rule
	· Rule 32 – Margin Method
	Foreign Exchange, Air Travel Agent, LIC and Buying and Selling of Second hand goods
	· Rule 33 – Pure Agent , Rule 34 and Rule 35
Place of Supply – Part 1	i) Inter State Supply –Intra State Supply
	ii) Location of Supplier and Recipient
	iii) Meaning of Recipient
	· Place of Supply of Goods – Section 10 of IGST
	· Place of Supply of Goods - Import/Export,
Place of Supply – Part 2	· Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)
	· Section 13 of IGST Act □ POS of Services when either the Location of Supplier or Location of recipient is out of India
	· Import/ Export of goods vs Import of services
	· Deemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017,

Import/Export and Refund - Part 1	· Merchant Export and condition to make sale @.10%
	· What is the condition for claiming refund – Section 54
	· What is the concept of Inverted Duty Structure and Calculation as per Rule 89(5) read with Notification No 21 and Notification No 26
	· When exporters are not eligible for refund
	· Time limit for refund application
Import/Export and Refund - Part 2	· Inverted Duty Structure Refund with Judgement
	· Refund in case of Zero Rated Supply with LUT
	· Refund in case of Zero Rated Supply on Payment of IGST
	· Refund In case of Intra State considered as Inter along with recent changes
	· Other Refund Categories
Litigation	Penalties
	Power to Arrest
	Advance Ruling
	Appellate Authority
	Job Work under GST
	Invoice, Accounts and Records
Litigation	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
	Assessment under GST
	Inspection, Search & Seizure in GST
	GST Audit
Litigation	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
	Assessment under GST
	Inspection, Search & Seizure in GST
Litigation	1st Discussion of GST Notice on Input Tax Credit having discrepancies on 1) GSTR 2A vs GSTR 3B, 2) Penalties u/s 74, 3) Penalty u/s 125 for GSTR 3B Penalties
	Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice
	2nd Discussion - on How to Draft the Reply for GST Notices on Fake Invoices
Litigation	3rd Discussion - Demand Order for EWAY Bill issued u/s Sec 129 / 130 and Drafting the Appeal
	4th Discussion - Actual Summon and how to Draft the Reply
Module B - Sector wise Analysis	
Real Estate	Brief Analysis of Real Estate
GTA Analysis	Detail analysis on Logistic Sector, GTA

JOBWORK Sector	Detail analysis on JOBWORK incl exemption etc.
Retail / Distributor	Detail analysis on Retail & Distributor, Incl Tax Rate and Exemption
Tour and Travel	Detail analysis on Tour and Travel
Module C - GST Practical Return Filing (CASE STUDY BASED)	
GSTR Return Basic Concept and New QRMP Scheme	1. Basic About GST Return
	a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return
	2. New QRMP scheme of GST Return
	a. What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06
	b. Opt in Facility and live how to take in GST Portal
GSTR 3B	GSTR 3B - Table Wise discussion
	Linking with GSTR 1 / 9 /9C
	Most common error for each table with solution
	Practical Live on GST Portal
	Practise Case Study on GSTR 3B
	Practise experience on live GST Portal - File Online
GSTR 1	GSTR 1 - Table Wise discussion
	Linking with GSTR 3B/ 9 /9C
	Most common error for each table with solution
	Practical Experience Live on GST Portal
	Practise Case Study on GSTR 1
	Online filling live on GST Portal
	Live Offline Excel Utility - Filling Excel Utility - JSON - Uploading in GST Portal
GSTR 9 - Annual Return	GSTR 9 - Table Wise discussion
	Linking with GSTR 3B/ 1 /9C
	Most common error for each table with solution
	Relevant Rules / Provision of GST linking with respective table
	Practical Experience Live on GST Portal
	Outward Supply - 13 Practical Issues
	Inwards Supply - 15 Practical Issues
GSTR 9C - Reconciliation Statement	GSTR 9C - Table Wise discussion
	Linking with GSTR 3B/ 1 /9
	Most common error for each table with solution
	Practical Experience Live on GST Portal
	Return for composition levy
	Table wise discussion of GSTR 4
	Table wise discussion of CMP-08
	Other compliance of Composition
	Journal Entry to be passed for RCM Entry,

GST R 4 & CMP_08 & GST R 2A, 2B Reconciliation and JV with GST Portal Overview	Reconciliation GST R 2A vs. 2B
	Journal Entry to be passed for above Reconciliation
	GST Portal - Overview
	GST Portal - Various Matching Reports
E Way Bill in GST	· What is the various provision of E Way Bill in GST
	· Situation where part B is not require to be updated
	· Where Movement can be happen without E Way Bill
	· Transaction where no E Way Bill is required
	· Circular on EWay Bill for – Who will be owner
	· Live discussion on EWay Bill Portal
	· Practical Issues and Solutions