

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	<ul style="list-style-type: none"> · What is the Taxable Event in Pre GST vs Post GST · Detailed understanding of Supply (Section 7 of CGST Act) · Discussion of following schedule – <ul style="list-style-type: none"> 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list · Composite Supply vs Mixed Supply a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
Supply Part 2	<ul style="list-style-type: none"> · Relevant Advance Ruling on Supply · Requirement of 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
Registration in GST	<ul style="list-style-type: none"> · 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
Composition Levy	<ul style="list-style-type: none"> · 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)
Time of Supply	

Levy and Collection of Taxes and RCM - Part 1	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Penalties Power to Arrest Advance Ruling Appellate Authority Job Work under GST Invoice, Accounts and Records
Litigation	<ul style="list-style-type: none"> Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST GST Audit
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Litigation	<ul style="list-style-type: none"> 1st Discussion of GST Notice on Input Tax Credit having discrepancies on <ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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,

GSTR 4 & CMP_08 & GSTR 2A, 2B Reconciliation and JV with GST Portal Overview	Reconciliation GSTR 2A vs. 2B Journal Entry to be passed for above Reconciliation GST Portal - Overview GST Portal - Various Matching Reports · 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
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