

Detail Content of 40 Hours GST Certificate Course
10th Batch - 4 Days weekend GST Certificate Course (18-26 July'20)

Time Full Day (HindiEnglish)

S.N	Topic	Duration	Time	Detailed Coverage
Day 1 Saturday 18th July 2020				
1	GST Basics	30 Minutes	9 to 9.30 AM	<p>Basics of GST with brief discussion of provision of Constitution of India.</p> <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 – 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 • Relevant Advance Ruling on Supply
2	Taxable Event Supply	2 Hour	9.30 Am to 11.30 AM	<p>Tea Break at 11.30 AM for 15 Minutes</p> <ul style="list-style-type: none"> • <u>Time of Supply of Goods</u> (Section 12 of CGST Act) along with Notification No 40 dated 13th Oct'17 & Notification No 66 dated 15th Nov 2017 • <u>Time of Supply of Services</u> (Section 13 of CGST Act) • Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)
Lunch Break at 1.15 PM for 30 Minutes				
4	Value of Supply – Part 1	2 Hour	1.45 PM to 3.45 PM	<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 • Rule 27 to Rule 31 - Valuation Rule
Tea Break at 3.45 PM for 15 Minutes				
4	Value of Supply- Part 2	1 Hour	4 to 5.30 PM	<ul style="list-style-type: none"> • Rule 32 – Margin Method i) Foreign Currency Exchange business ii) Air Travel Agent iii) Life Insurance Business iv) Buying and Selling of Second hand goods • Rule 33 – Pure Agent • Discussion of relevant Advance Ruling / Case Studies
Day 2 Sunday 19th July 2020				
5	Place of Supply	2 Hour 30 Minutes	9 to 11.30 AM	<ul style="list-style-type: none"> • Important Concepts i) Inter State Supply –Intra State Supply ii) Location of Supplier of Goods/Services iii) Location of Recipients of Goods/Services iv) Meaning of Recipient • Place of Supply of Goods – Section 10 of IGST • Place of Supply of Goods - Import/Export, • 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
Tea Break at 11.30 AM for 15 Minutes				
6	Input tax credit	1 Hour 30 Minutes	11.45 to 1.15 PM	<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 • Concept of Claim - Reversal – Reclaim • 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)
Lunch Break at 1.15 PM for 30 Minutes				
7	Levy and Collection of Taxes and RCM	1 Hours	1.45 PM to 2.45 PM	<ul style="list-style-type: none"> i) Discussion on practical issues for ITC with relevant provision like ITC on Repair & Maintenance of Motor Vehicle, ITC on Repair, construction work of Building ii) ITC on Gift vs Business Promotion Expenses etc. • ITC in case of Special circumstances – Sec 18 of CGST Act • Rule 42 - Reversal of ITC
Tea Break at 3.45 PM for 15 Minutes				
Day 3 Saturday 25th July 2020				
				<ul style="list-style-type: none"> • <u>Important concept</u>
				Import of goods vs Import of services

8	Import/Export	30 Minutes	9 to 11.30 AM	Export of goods vs Export of services • Deemed Export - Sec 147 read with Notification No 48 CT dt. 18 th Oct 2017, • Merchant Export and condition to make sale @.10% • Procedure for Export of Goods / Service under LUT/Bond • 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 • Export of services on Nepal and Bhutan • Refund on account of deemed Export • Time limit for refund application
9	Refund of GST Paid	1 Hour 30 Minutes		
Tea Break at 11.30 AM for 15 Minutes				
10	Registration in GST	1 Hour 30 Minutes	11.45 AM to 1.15 PM	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
Lunch Break at 1.15 PM for 30 Minutes				
11	Composition Levy	1.15 Hour	1.45 to 3 PM	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
12	Invoice Account & Records	45 Minutes		Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan tec. • Accounts and Record to be maintained by all Registered Person • Additional Record other than composition • Location, Electronic Form /Manual Form, Period of retention of books
			Tea Break at 3.45 PM for 15 Minutes	
13	GSTR 3B	1.30 Minutes	4 to 5.30 PM	Practical discussion of the some of the return applicable to Regular Tax Payer like GSTR 3B, • All Table of GSTR 3B as per Rule • Live Demo on GST Portal • Most common error in GSTR 3B and its solution
Day 4 Sunday 26th July 2020				
14	GSTR 1	30 Minutes	9 to 9.30 AM	Table 4 to Table 7 of GSTR 1 as per Rule • Table 7 to Table 13 of GSTR 1 as per Rule • Live Demo on GST Portal • GSTR 2A vs GSTR 1
15	Annual Return in GST	2 Hour		Detail discussion of Annual Return GSTR 9 • Comparative Study with GSTR 3B/GSTR 1 • Most Common error and Issues in GSTR 9
			Tea Break at 11.30 AM for 15 Minutes	
16	GST Audit	1 Hour	11.45 AM to 1.15 PM	Reconciliation Statement along with Certification in GSTR 9C • Comparative Study with GSTR 3B/GSTR 1 • Most Common error and Issues in 9C • New Return System – RET -1, RET-2, ANX-1, ANX-2 etc
17	New Return	30 minutes		
			Lunch Break at 1.15 PM for 30 Minutes	
18	Misc. Advance	2 Hours	1.45 PM to 3.45 PM	Penalties Power to Arrest Advance Ruling Appellate Authority Job Work under GST Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST
			Tea Break at 3.45 PM for 15 Minutes	
19	E Way Bill in GST	1 Hour 30 Minutes	4 to 5.30 PM	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
	Final Assessment Test	2 Hour	8-10 PM	First Attempt to Give Exam
	Second & Final Assessmen	2 Hour	8-10 PM	Last Attempt to Give Exam
20	Real Estate	2 Hour	Recording	Brief Analysis of Real Estate
21	GSTR 3B	2 Hour	Recording	Practical Case Study
Total	Total	40 Hours		