

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	Basics of GST with brief discussion of provision of Constitution of India.
2	Taxable Event Supply	2 Hour	9.30 Am to 11.30 AM	<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 – <ol style="list-style-type: none"> Schedule I – Supply without Consideration Schedule II – Supply of Goods/Services 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
Tea Break at 11.30 AM for 15 Minutes				
3	Time of Supply	1 hour 30 Minutes	11.45 to 1.15 PM	<ul style="list-style-type: none"> Time of Supply of Goods (Section 12 of CGST Act) along with Notification No 40 dated 13th Oct'17 & Notification No 66 dated 15th Nov 2017 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)
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 <ol style="list-style-type: none"> Foreign Currency Exchange business Air Travel Agent Life Insurance Business 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 <ol style="list-style-type: none"> Inter State Supply –Intra State Supply Location of Supplier of Goods/Services Location of Recipients of Goods/Services 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				
		1 Hours	1.45 PM to 2.45 PM	<ol style="list-style-type: none"> Discussion on practical issues for ITC with relevant provision like ITC on Repair & Maintenance of Motor Vehicle, ITC on Repair, construction work of Building ITC on Gift vs Business Promotion Expenses etc. ITC in case of Special circumstances – Sec 18 of CGST Act Rule 42 - Reversal of ITC
7	Levy and Collection of Taxes and RCM	1 Hours	2.45 PM to 3.45 PM	<ul style="list-style-type: none"> Section 9 of CGST Act Deemed Supplier u/s 9(5) Reverse Charge u/s 9(4)
Tea Break at 3.45 PM for 15 Minutes				
		1 hour 30 Minutes	4 to 5.30 PM	<ul style="list-style-type: none"> RCM on Services and Discussion on all categories of RCM u/s 9(3) of CGST Act Analysis of GTA and Advocate
Day 3 Saturday 25th July 2020				
				<ul style="list-style-type: none"> Important concept Import of goods vs Import of services

8	Import/Export	30 Minutes	9 to 11.30 AM	Export of goods vs Export of services
				<ul style="list-style-type: none"> Deemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017, Merchant Export and condition to make sale @.10% Procedure for Export of Goods / Service under LUT/Bond
9	Refund of GST Paid	1 Hour 30 Minutes		<ul style="list-style-type: none"> 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
				Tea Break at 11.30 AM for 15 Minutes
10	Registration in GST	1 Hour 30 Minutes	11.45 AM to 1.15 PM	<ul style="list-style-type: none"> 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	<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
12	Invoice Account & Records	45 Minutes	3 to 3.45 PM	<ul style="list-style-type: none"> Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan etc. 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, <ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	9.30 AM to 11.30 AM	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Reconciliation Statement along with Certification in GSTR 9C Comparative Study with GSTR 3B/GSTR 1 Most Common error and Issues in 9C
17	New Return	30 minutes		<ul style="list-style-type: none"> New Return System – RET -1, RET-2, ANX-1, ANX-2 etc
				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	<ul style="list-style-type: none"> 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 Assessment	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		