

Detail Content of 36 Hours GST Certificate Course

13th Batch - Weekdays Evening English Medium

Time 8 to 9.30 PM (1.50 Hours each)

S.No	Date	Topic	Duration	Detailed Coverage
Day 1	Tuesday, 17 November, 2020	GST Basics	1 hour	Basics of GST with brief discussion of provision of Constitution of India.
		GST Taxable Event - Supply	30 Min	<ul style="list-style-type: none"> What is the Taxable Event in Pre GST vs Post GST
Day 2	Wednesday, 18 November, 2020	GST Taxable Event - Supply	1.50 Hour	<ul style="list-style-type: none"> 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
Day 3	Thursday, 19 November, 2020	GST Taxable Event - Supply	30 Minutes	3. Schedule III – Negative list
				<ul style="list-style-type: none"> Composite Supply vs Mixed Supply
		Time of Supply	1 hour	a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
				<ul style="list-style-type: none"> Relevant Advance Ruling on Supply
Day 4	Friday, 20 November, 2020	Time of Supply	30 Minutes	<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
		Value of Supply	1 Hour	<ul style="list-style-type: none"> Time of Supply of Services (Section 13 of CGST Act)
				<ul style="list-style-type: none"> Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act) 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

				<ul style="list-style-type: none"> • Rule 27 Valuation Rule
No Classes on Saturday and Sunday				
Day 5	Monday, 23 November, 2020	Value of Supply	1.50 Hour	<ul style="list-style-type: none"> • Rule 28 to Rule 31 - Valuation Rule • 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
				<ul style="list-style-type: none"> • Rule 33 – Pure Agent • Discussion of relevant Advance Ruling / Case Studies
Day 6	Tuesday, 24 November, 2020	Place of Supply		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
				<ul style="list-style-type: none"> • Place of Supply of Goods – Section 10 of IGST • Place of Supply of Goods - Import/Export,
Day 7	Wednesday, 25 November, 2020	Place of Supply	1.5 Hour	<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)
				<ul style="list-style-type: none"> • Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India
Day 8	Thursday, 26 November, 2020	Input Tax Credit	1.5 Hour	<ul style="list-style-type: none"> • What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Act
				<ul style="list-style-type: none"> • Requirement and reversal of ITC (rule 37)
				<ul style="list-style-type: none"> • Schedule I vs Rule 37 Comparative Study
				<ul style="list-style-type: none"> • Concept of Claim - Reversal – Reclaim
Day 9	Friday, 27 November, 2020	Input Tax Credit	1.5 Hour	<ul style="list-style-type: none"> • Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC
				<ul style="list-style-type: none"> • Reversal as per Rule 42/43 for Input, Input Service & Capital Goods
				<ul style="list-style-type: none"> • Special Provision for Banking, Financial Institutions, NBFC's
				<ul style="list-style-type: none"> • Blocked Input Tax Credit as per Section 17(5)

				<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. <ul style="list-style-type: none"> • ITC in case of Special circumstances – Sec 18 of CGST Act
No Classes on Saturday and Sunday				
Day 10	Monday, 30 November, 2020	Levy and Collection of Taxes and RCM	1.5 hour	<ul style="list-style-type: none"> • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Reverse Charge u/s 9(4) • RCM on Services and
Day 11	Tuesday, 1 December, 2020	Levy and Collection of Taxes and RCM	1.5 Hour	<ul style="list-style-type: none"> • Discussion on all categories of RCM u/s 9(3) of CGST Act • Analysis of GTA and Advocate
Day 12	Wednesday, 2 December, 2020	Import/Export	30 Minutes	<ul style="list-style-type: none"> • <u>Important concept</u> • Import of goods vs Import of services • Export of goods vs Export of services • 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
		Refund	1 Hour	<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
Day 13	Thursday, 3 December, 2020	Registration in GST	1.50 Hour	<ul style="list-style-type: none"> • Requirement of Registration in GST • Mandatory Registration – Section 22/24 of CGST

				<ul style="list-style-type: none"> 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
Day 14	Friday, 4 December, 2020	Registration in GST	1.50 Hour	<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
No Classes on Saturday and Sunday				
Day 15	Monday, 7 December, 2020	Practical Case Study	1.50 Hour	<ul style="list-style-type: none"> GST Registration/Composition Levy Refund Related Process
Day 16	Tuesday, 8 December, 2020	GSTR 3B	1.50 Hour	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 17	Wednesday, 9 December, 2020	GSTR 1	1.5 Hour	<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
Day 18	Thursday, 10 December, 2020	GSTR 9	1.50 Hour	<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
Day 19	Friday, 11 December, 2020	GSTR 9C	1.50 Hour	<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
No Classes on Saturday and Sunday				
Day 20	Monday, 14 December, 2020	Practical Case Study	1.50 Hour	<ul style="list-style-type: none"> GSTR 3B GSTR 1

Day 21	Tuesday, 15 December, 2020	Misc Advance Topics	1.5 Hour	Penalties
				<ul style="list-style-type: none"> • What is Penalties, Offences Provision in GST • Determination of Tax as per Sec 73 & 74
				Power to Arrest
				<ul style="list-style-type: none"> • Provision of Section 69
				Advance Ruling
				<ul style="list-style-type: none"> • Decision of Advance Ruling • Whether decision is binding to all?
				Appellate Authority
				<ul style="list-style-type: none"> • Appeal to Tribunal/ High Court/Supreme Court • Which order are not appealable, Pre Deposit
				Job Work under GST
				<ul style="list-style-type: none"> • Provision for Sending the goods and receiving back • Documentation/ Applicability of delivery challan
Day 21	Wednesday, 16 December, 2020	Misc Advance Topics	1.50 Hour	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
				Assessment under GST
				<ul style="list-style-type: none"> • Provision of Section 59 to 64 i.e. on Provisional Assessment, Scrutiny of Return etc.
				Inspection, Search & Seizure in GST
				<ul style="list-style-type: none"> • Provision on Inspection, Search and Seizure in GST
				Invoice, Accounts and Record
				<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 • Location, Electronic Form, Period of retention of books
Day 23	Thursday, 17 December, 2020	E Way Bill	1.50 Hour	<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

				<ul style="list-style-type: none"> • Circular on EWay Bill for – Who will be owner • Live discussion on EWay Bill Portal • Practical Issues and Solutions
Day 24	Recording	Real Estate	2 Hour	Brief Analysis of Real Estate
Day 25	Recording	GSTR 3B	2 Hour	Practical Case Study
		Total	36 + Hours	
Exam Preparation Leave				
1	Friday, 25 December, 2020	Exam	1.5 Hour	First Attempt to Give Exam
2	Will be communicated	Exam	1.5 Hour	Last Attempt to Give Exam (Else no certificate will be issued)