

# 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"><li>• What is the Taxable Event in Pre GST vs Post GST</li></ul>
Day 2	Wednesday, 18 November, 2020	GST Taxable Event - Supply	1.50 Hour	<ul style="list-style-type: none"><li>• Detailed understanding of Supply (Section 7 of CGST Act)</li></ul>
				<ul style="list-style-type: none"><li>• Discussion of following schedule –</li></ul>
				1. Schedule I – Supply without Consideration
				2. Schedule II – Supply of Goods/Services
				<ul style="list-style-type: none"><li>3. Schedule III – Negative list</li></ul>
Day 3	Thursday, 19 November, 2020	GST Taxable Event - Supply	30 Minutes	<ul style="list-style-type: none"><li>• Composite Supply vs Mixed Supply</li></ul>
				a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
				<ul style="list-style-type: none"><li>• Relevant Advance Ruling on Supply</li></ul>
				<ul style="list-style-type: none"><li>• <u>Time of Supply of Goods</u> (Section 12 of CGST Act) along with Notification No 40 dated 13<sup>th</sup> Oct'17 &amp; Notification No 66 dated 15th Nov 2017</li></ul>
				<ul style="list-style-type: none"><li>• <u>Time of Supply of Services</u> (Section 13 of CGST Act)</li></ul>
Day 4	Friday, 20 November, 2020	Time of Supply	30 Minutes	<ul style="list-style-type: none"><li>• Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)</li></ul>
		Value of Supply	1 Hour	<ul style="list-style-type: none"><li>• Value of Supply as per transaction value Section 15</li></ul>
				<ul style="list-style-type: none"><li>• Inclusion in the Transaction value Sec 15(2) of CGST Act</li></ul>
				<ul style="list-style-type: none"><li>• When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act</li></ul>

				<ul style="list-style-type: none"> <li>• Rule 27 Valuation Rule</li> </ul>
<b>No Classes on Saturday and Sunday</b>				
Day 5	Monday, 23 November, 2020	Value of Supply	1.50 Hour	<ul style="list-style-type: none"> <li>• Rule 28 to Rule 31 - Valuation Rule</li> <li>• Rule 32 – Margin Method</li> <li>i) Foreign Currency Exchange business</li> <li>ii) Air Travel Agent</li> <li>iii) Life Insurance Business</li> <li>iv) Buying and Selling of Second hand goods</li> <li>• Rule 33 – Pure Agent</li> <li>• Discussion of relevant Advance Ruling / Case Studies</li> </ul>
Day 6	Tuesday, 24 November, 2020	Place of Supply		<ul style="list-style-type: none"> <li>i) Inter State Supply –Intra State Supply</li> <li>ii) Location of Supplier of Goods/Services</li> <li>iii) Location of Recipients of Goods/Services</li> <li>iv) Meaning of Recipient</li> <li>• Place of Supply of Goods – Section 10 of IGST</li> <li>• Place of Supply of Goods - Import/Export,</li> </ul>
Day 7	Wednesday, 25 November, 2020	Place of Supply	1.5 Hour	<ul style="list-style-type: none"> <li>• Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)</li> <li>• Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India</li> </ul>
Day 8	Thursday, 26 November, 2020	Input Tax Credit	1.5 Hour	<ul style="list-style-type: none"> <li>• What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Act</li> <li>• Requirement and reversal of ITC (rule 37)</li> <li>• Schedule I vs Rule 37 Comparative Study</li> <li>• Concept of Claim - Reversal – Reclaim</li> </ul>
Day 9	Friday, 27 November, 2020	Input Tax Credit	1.5 Hour	<ul style="list-style-type: none"> <li>• Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC</li> <li>• Reversal as per Rule 42/43 for Input, Input Service &amp; Capital Goods</li> <li>• Special Provision for Banking, Financial Institutions, NBFC's</li> <li>• Blocked Input Tax Credit as per Section 17(5)</li> </ul>

				<ul style="list-style-type: none"> <li>i) Discussion on practical issues for ITC with relevant provision like ITC on Repair &amp; Maintenance of Motor Vehicle, ITC on Repair, construction work of Building</li> <li>ii) ITC on Gift vs Business Promotion Expenses etc.</li> <li>• ITC in case of Special circumstances – Sec 18 of CGST Act</li> </ul>
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**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"> <li>• Section 9 of CGST Act</li> <li>• Deemed Supplier u/s 9(5)</li> <li>• Reverse Charge u/s 9(4)</li> <li>• RCM on Services and</li> </ul>
Day 11	Tuesday, 1 December, 2020	Levy and Collection of Taxes and RCM	1.5 Hour	<ul style="list-style-type: none"> <li>• Discussion on all categories of RCM u/s 9(3) of CGST Act</li> <li>• Analysis of GTA and Advocate</li> </ul>
Day 12	Wednesday, 2 December, 2020	Import/Export	30 Minutes	<ul style="list-style-type: none"> <li>• <b>Important concept</b></li> <li>Import of goods vs Import of services</li> <li>Export of goods vs Export of services</li> <li>• Deemed Export - Sec 147 read with Notification No 48 CT dt. 18<sup>th</sup> Oct 2017,</li> <li>• Merchant Export and condition to make sale @.10%</li> <li>• Procedure for Export of Goods / Service under LUT/Bond</li> </ul>
		Refund	1 Hour	<ul style="list-style-type: none"> <li>• What is the condition for claiming refund – Section 54</li> <li>• What is the concept of Inverted Duty Structure and Calculation as per Rule 89(5) read with Notification No 21 and Notification No 26</li> <li>• When exporters are not eligible for refund</li> <li>• Export of services on Nepal and Bhutan</li> <li>• Refund on account of deemed Export</li> <li>• Time limit for refund application</li> </ul>
Day 13	Thursday, 3 December, 2020	Registration in GST	1.50 Hour	<ul style="list-style-type: none"> <li>• Requirement of Registration in GST</li> <li>• Mandatory Registration – Section 22/24 of CGST</li> </ul>

				<ul style="list-style-type: none"> <li>• Exemption from Registration – Section 23 of CGST</li> <li>• Meaning of effective date of registration</li> <li>• Amendment and cancellation of registration</li> <li>• Practical Exposure on how to take registration</li> </ul>
Day 14	Friday, 4 December, 2020	Registration in GST	1.50 Hour	<ul style="list-style-type: none"> <li>• Eligibility, Condition and Restriction for composition Levy</li> <li>• Procedure to opt for the composition levy</li> <li>• Input Tax Credit on switch over to composition levy</li> <li>• Rate of taxes, Meaning of Turnover in a State or UT and its implication on Rate</li> </ul>
<b>No Classes on Saturday and Sunday</b>				
Day 15	Monday, 7 December, 2020	Practical Case Study	1.50 Hour	<ul style="list-style-type: none"> <li>• GST Registration/Composition Levy</li> <li>• Refund Related Process</li> </ul>
Day 16	Tuesday, 8 December, 2020	GSTR 3B	1.50 Hour	<p>Practical discussion of the some of the return applicable to Regular Tax Payer like</p> <p>GSTR 3B,</p> <ul style="list-style-type: none"> <li>• All Table of GSTR 3B as per Rule</li> <li>• Live Demo on GST Portal</li> <li>• Most common error in GSTR 3B and its solution</li> </ul>
Day 17	Wednesday, 9 December, 2020	GSTR 1	1.5 Hour	<ul style="list-style-type: none"> <li>• Table 4 to Table 7 of GSTR 1 as per Rule</li> <li>• Table 7 to Table 13 of GSTR 1 as per Rule</li> <li>• Live Demo on GST Portal</li> <li>• GSTR 2A vs GSTR 1</li> </ul>
Day 18	Thursday, 10 December, 2020	GSTR 9	1.50 Hour	<ul style="list-style-type: none"> <li>• Detail discussion of Annual Return GSTR 9</li> <li>• Comparative Study with GSTR 3B/GSTR 1</li> <li>• Most Common error and Issues in GSTR 9</li> </ul>
Day 19	Friday, 11 December, 2020	GSTR 9C	1.50 Hour	<ul style="list-style-type: none"> <li>• Reconciliation Statement along with Certification in GSTR 9C</li> <li>• Comparative Study with GSTR 3B/GSTR 1</li> <li>• Most Common error and Issues in 9C</li> </ul>
<b>No Classes on Saturday and Sunday</b>				
Day 20	Monday, 14 December, 2020	Practical Case Study	1.50 Hour	<ul style="list-style-type: none"> <li>• GSTR 3B</li> <li>• GSTR 1</li> </ul>

Day 21	Tuesday, 15 December, 2020	Misc Advance Topics	1.5 Hour	<b>Penalties</b>
				<ul style="list-style-type: none"> <li>• What is Penalties, Offences Provision in GST</li> <li>• Determination of Tax as per Sec 73 &amp; 74</li> </ul>
				<b>Power to Arrest</b>
				<ul style="list-style-type: none"> <li>• Provision of Section 69</li> </ul>
				<b>Advance Ruling</b>
				<ul style="list-style-type: none"> <li>• Decision of Advance Ruling</li> <li>• Whether decision is binding to all?</li> </ul>
				<b>Appellate Authority</b>
				<ul style="list-style-type: none"> <li>• Appeal to Tribunal/ High Court/Supreme Court</li> <li>• Which order are not appealable, Pre Deposit</li> </ul>
				<b>Job Work under GST</b>
				<ul style="list-style-type: none"> <li>• Provision for Sending the goods and receiving back</li> <li>• Documentation/ Applicability of delivery challan</li> </ul>
Day 21	Wednesday, 16 December, 2020	Misc Advance Topics	1.50 Hour	<b>Tax Collection at Source (TCS) &amp; Tax Deduction at Source (TDS)</b>
				<b>Assessment under GST</b>
				<ul style="list-style-type: none"> <li>• Provision of Section 59 to 64 i.e. on Provisional Assessment, Scrutiny of Return etc.</li> </ul>
				<b>Inspection, Search &amp; Seizure in GST</b>
				<ul style="list-style-type: none"> <li>• Provision on Inspection, Search and Seizure in GST</li> </ul>
				<b>Invoice, Accounts and Record</b>
				<ul style="list-style-type: none"> <li>• Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan etc.</li> </ul>
				<ul style="list-style-type: none"> <li>• Accounts and Record to be maintained by all Registered Person</li> </ul>
				<ul style="list-style-type: none"> <li>• Location, Electronic Form, Period of retention of books</li> </ul>
				<ul style="list-style-type: none"> <li>• What is the various provision of E Way Bill in GST</li> </ul>
Day 23	Thursday, 17 December, 2020	E Way Bill	1.50 Hour	<ul style="list-style-type: none"> <li>• Situation where part B is not require to be updated</li> </ul>
				<ul style="list-style-type: none"> <li>• Where Movement can be happen without E Way Bill</li> </ul>
				<ul style="list-style-type: none"> <li>• Transaction where no E Way Bill is required</li> </ul>

				<ul style="list-style-type: none"> <li>• Circular on EWay Bill for – Who will be owner</li> <li>• Live discussion on EWay Bill Portal</li> <li>• Practical Issues and Solutions</li> </ul>
Day 24	Recording	Real Estate	2 Hour	Brief Analysis of Real Estate
Day 25	Recording	GSTR 3B	2 Hour	Practical Case Study
		<b>Total</b>	<b>36 + Hours</b>	

### 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)