

Detail Content of 40 Hours GST Certificate Course

23rd Batch - Weekend Evening Saturday and Sunday

Time 7 to 10 PM

English Medium				
S.No	Date	Topic	Duration	Detailed Coverage
Week 1				
1	Sunday, 3 October, 2021	GST Basic Overview	2 Hour	<ul style="list-style-type: none">What is the Taxable Event in Pre GST vs Post GSTBasic concept of GST - Place of Supply RCM, etcBasic concept of GST - CGST & UTGST ActBenefit and shortcoming of Indirect Tax
Week 2				
1	Saturday, 9 October, 2021	GST Taxable Event - Supply	3 Hour	<ul style="list-style-type: none">Detailed understanding of Supply (Section 7 of CGST Act)Discussion of following schedule –<ol style="list-style-type: none">Schedule I – Supply without ConsiderationSchedule II – Supply of Goods/ServicesSchedule III – Negative listComposite Supply vs Mixed Supplya) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs ServicesRelevant Advance Ruling on Supply
2	Sunday, 10 October, 2021	Registration in GST	2 Hours	<ul style="list-style-type: none">Requirement of Registration in GSTMandatory Registration – Section 22/24 of CGSTExemption from Registration – Section 23 of CGSTMeaning of effective date of registrationAmendment and cancellation of registrationPractical Exposure on how to take registration
		Composition	1 Hour	<ul style="list-style-type: none">Eligibility, Condition and Restriction for composition LevyProcedure to opt for the composition levyInput Tax Credit on switch over to composition levyRate of taxes, Meaning of Turnover in a State or UT and its implication on Rate
Week 3				
3	Saturday, 16 October, 2021	Levy and Collection of Taxes and RCM	3 Hours	<ul style="list-style-type: none">Section 9 of CGST ActDeemed Supplier u/s 9(5)Reverse Charge u/s 9(4)RCM on Services andDiscussion on all categories of RCM u/s 9(3) of CGST ActAnalysis of GTA and Advocate
4	Sunday, 17 October, 2021	Input Tax Credit	3 Hours	<ul style="list-style-type: none">What is the Eligibility and Condition for claiming ITC- SectionRequirement and reversal of ITC (rule 37)Schedule I vs Rule 37 Comparative StudyConcept of Claim - Reversal – ReclaimClarification on Non Filing of GSTR1 will not create ineligibility for taking ITCReversal as per Rule 42/43 for Input, Input Service & Capital GoodsSpecial Provision for Banking, Financial Institutions, NBFC'sBlocked Input Tax Credit as per Section 17(5)
Week 4				
5	Saturday, 23 October, 2021	ITC Part 2	1 hour	<ul style="list-style-type: none">ITC in case of Special circumstances – Sec 18 of CGST ActRule 42/ 43
		Time of Supply	1 hour	<ul style="list-style-type: none">Time of Supply of Goods (Section 12 of CGST Act)Time of Supply of Services (Section 13 of CGST Act)Time of Supply in case of change in Rate of Taxes (Section 14)
		Value of Supply -Part 1	1 Hour	<ul style="list-style-type: none">Value of Supply as per transaction value Section 15Inclusion in the Transaction value Sec 15(2) of CGST Act
6	Sunday, 24 October, 2021	Value of Supply	3 Hour	<ul style="list-style-type: none">When the Discount will be included / excluded from transaction value Sec 15(3) of CGST ActRule 27 Valuation RuleRule 28 to Rule 31 - Valuation RuleRule 32 – Margin Methodi) Foreign Currency Exchange businessii) Air Travel Agentiii) Life Insurance Businessiv) Buying and Selling of Second hand goodsRule 33 – Pure AgentDiscussion of relevant Advance Ruling / Case Studies
Gap of one Week (28 & 29 - No Class)				

7	Saturday, 30 October, 2021	Place of Supply	3 Hour	<div>i) Inter State Supply –Intra State Supply</div> <div>ii) Location of Supplier of Goods/Services</div> <div>iii) Location of Recipients of Goods/Services</div> <div>iv) Meaning of Recipient</div> <div>• Place of Supply of Goods – Section 10 of IGST</div> <div>• Place of Supply of Goods - Import/Export,</div> <div>• Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)</div>
8	Sunday, 31 October, 2021	Import/Export	1.50 Hour	<div>• Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India</div> <div>• Import/ Export of goods / Services</div> <div>• Deemed Export, Merchant Exporter</div>
		Refund	1.50 Hour	<div>• What is the condition for claiming refund – Section 54</div> <div>• When exporters are not eligible for refund</div> <div>• Refund on account of deemed Export</div> <div>• Time limit for refund application</div>
Week 6				
9	Saturday, 6 November, 2021	GSTR 3B	1.50 Hour	<div>• All Table of GSTR 3B as per Rule</div> <div>• Live Demo on GST Portal</div> <div>• Most common error in GSTR 3B and its solution</div>
		GSTR 1	1.5 Hour	<div>• Table 4 to Table 7 of GSTR 1 as per Rule</div> <div>• Table 7 to Table 13 of GSTR 1 as per Rule</div> <div>• Live Demo on GST Portal</div> <div>• GSTR 2A vs GSTR 1</div>
10	Sunday, 7 November, 2021	GSTR 9	1.50 Hour	<div>• Detail discussion of Annual Return GSTR 9</div> <div>• Comparative Study with GSTR 3B/GSTR 1</div> <div>• Most Common error and Issues in GSTR 9</div>
		GSTR 9C	1.50 Hour	<div>• Reconciliation Statement along with Certification in GSTR 9C</div> <div>• Comparative Study with GSTR 3B/GSTR 1</div> <div>• Most Common error and Issues in 9C</div>
Week 7				
11	Saturday, 13 November, 2021	Misc Advance Topics	3 Hours	<div>Penalties</div> <div>Power to Arrest</div> <div>Advance Ruling</div> <div>Appellate Authority</div> <div>Job Work under GST</div> <div>Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)</div> <div>Assessment under GST</div> <div>Inspection, Search & Seizure in GST</div> <div>Invoice, Accounts and Record</div>
12	Sunday, 14 November, 2021	E Way Bill	2 Hours	<div>• What is the various provision of E Way Bill in GST</div> <div>• Situation where part B is not require to be updated</div> <div>• Where Movement can be happen without E Way Bill</div> <div>• Transaction where no E Way Bill is required</div> <div>• Circular on EWay Bill for – Who will be owner</div> <div>• Live discussion on EWay Bill Portal</div> <div>• Practical Issues and Solutions</div>
Recording				
2	recording	Real Estate	2 Hour	Brief Analysis of Real Estate
3	recording	GSTR 3B	2 Hour	Practical Case Study
		Total	40 + Hours	
Exam Preparation Leave				
1	1 Week after completion of batch	Exam	2 Hours	First Attempt to Give Exam 8-10 PM
2	1 Week after 1st Exam	Exam	2 Hours	Last Attempt to Give Exam (Else no certificate will be issued)