

## 25 Hours GST Scrutiny of Return and Handelling notices on Scrutiny of Return (Important aspect during Deaprtmental GST Audit)

Scrutiny of Return GSTR 1 vs 3B vs 9 vs 9C vs 7 vs 8 vs GSTR 2A/2B vs Books of Accounts with Notice handling  
Also covered GST Return (GSTR 1/3B) , GSTR 9, 9C, GSTR 2A/2B, GSTR 4A, GSTR 4, GSTR 6A, GSTR 6

Evening from 8 to 10 PM (Monday to Friday)(No class on Wednesday) 27th April to 18th May 2026

1	Live	Monday, 27 April, 2026	GSTR Return Basic Concept and New QRMP Scheme	2 Hours	1 Different types of return
					2. Basic About GST Return
					3. New QRMP scheme of GST Return
					a. What is IFF
					b. Method of payment (Fixed Sum or Self assessment)
					c. PMT_06
					d. Opt in Facility and live how to take in GST Portal
2	Live	Tuesday, 28 April, 2026	GSTR 3B	2 hours	Details discussion of Table 3.1, 3.1.1 and Tabel 3.2 of GSTR 3B
					Practical Issues in Table 3.1 of GSTR 3B for Negative amount
					Impact of Liability of Table 3.1.1 in Cash and Table 3.2 (No Impact) of GSTR 3B
					Treatment of CN/DN by the 9(5) Supplier and Adjustment
					Impact on AATO for the above outward Supplies
					Discussion on Export ledger
					Linking for RCM Supplies - Table 4B of GSTR 1 vs Table 3.1.d of GSTR 3B
					Linking for RCM Supplies - Table 4B of GSTR 1 vs Table 3.1.d of GSTR 3B
3	Live	Thursday, 30 April, 2026	GSTR 3B	2 Hours	Details discussion of Table 4 of GSTR 3B
					Circular 170 - New Patter of Reporting
					Concept of Bill of Entr date and Reference date and Interlinking of ICEGATE and GSTN
					Practical Issues in Table 4 of GSTR 3B
					Impact of Credit Note for the invoices on which ITC not taken or taken and reversed
					Treatment of ITC and Credit Note - Not belongs to registered person
					Treatment of Credit Note issued for invoices appearing in the Table 4D2
					IGST Settlement on the Table 4 of GSTR 3B ( Table 4B1 and Table 4D2)
					Formula on RCM for scrutiny of return - Table 3.1.d = Table 4A2+Table 4A3
					Formula on Tempoarry reversal and reclaim ITC Table 4A5- Table 4D1 = GSTR 2B
					How to Draft reply for notice on Rule 42/43 interlinking with Table 3.1.c+ Tabc 3.1.e
					How to Draft reply for notice on GSTR 2A/2B > GSTR 3B for prior to Circular 170
					How to Draft reply for notice on ITC shown as net instead of Gross and reverse separately
4	Live	Friday, 1 May, 2026	GSTR 3B	2 Hours	Table 5.1 and Table 6 - of GSTR 3B

					Offset of ITC and practical examples
					How to Draft reply for notice on denying IGST ITC due to POS other than recipient state
					Analysis of GSTR 2A/2B and Interlinking for Scrutiny of Return with GSTR 3B/ Financial Statement
					Impact of Financial /Commercial Credit Note
					Discussion on the Notice interlinking Financial Statement - Discpount/ Stock Difference
5	Live	Monday, 4 May, 2026	IMS	2 Hours	Overview of IMS Functionality
					Case Study on IMS for Original Invoice and CN and impact on ITC
					Case Study on IMS for Amended Invoice and Amended CN and impact on ITC
					Discussion of action not allowed as Pending and what is possible impact and solution
6	Live	Tuesday, 5 May, 2026	IMS	2 Hours	Discussion of trnsaction if rejected on which Pending action not allowed then what is
					Detail discussion of Advisory, Manual and FAQ (if any) on IMS by GSTN
					Impact on Circular 170
					Impact on ITC and Reporting in GSTR 3B
					Impact of Credit Note Pending Option and other Specified Documents Import of Goods and Impact on GSTR 2B Case Studies
7	Live	Thursday, 7 May, 2026	GSTR 1	2 Hours	Reporting of B2B Supplies in Tables 4A,4B, 6B and 6C - Normal Supplies, RCM Supplies,
					Reporting of B2C outward supplies and Export
					Reporting of Debit/ Credit note for B2B/B2C/Sec 9(5) ECO Supplies
					Reporting of Debit/ Credit note for B2B/B2C/Sec 9(5) ECO Supplies
					Interlinking of Outward Supplies reported in GSTR 1 with GSTR 3B (Table 3.1/Table3.1.1)
8	Live	Friday, 8 May, 2026	GSTR 1	2 Hours	Table 8 vs Table 14(b) and Impact on rule 42/43
					Table 14/14A and Table 15 and Table 15A - Is it new Table or Duplicate Tables
					ECO Supplies - Section 52 and Sec 9(5)
					Issue of DN/CN of ECO Supplies and Impact on AATO Live Offline Excel Utlity - Filling Excel Utility - JSON - Uploading in GST Portal
9	Live	Monday, 11 May, 2026	GSTR 9 for FY 22-23	2 Hours	GSTR 9 - Table Wise discussion for outward supply and tax liability
					Most common error for each table with solution
					GSTR 9 - Table Wise discussion for ITC
					Most common error for each table with solution
					Revant Rules / Provision of GST linking with respective table
10	Live	Tuesday, 12 May, 2026	GSTR 9 for FY 22-23	2 Hours	Practical Expereince Live on GST Portal
					GSTR 9C - Table Wise discussion
					Linking with GSTR 3B/ 1 /9

11	Live	Thursday, 14 May, 2026	GSTR 9C for FY 22-23	2 Hours	Reconciliation GSTR 2A vs 2B
					Identification of Inelligible ITC from GSTR 2A/2B
					Identification of ITC which cannot be claimed based on POS

					Identification of ITC which cannot be claimed due to Sec 16(2)
12	Live	Friday, 15 May, 2026	GSTR 4 and GSTR 6	2 Hours	Discussion on Composition Return - CMP-08 and GSTR 4
					ISD Inward Statement GSTR 6A
					ISD Return - GSTR 6
13	Live	Monday, 18 May, 2026	Discussion of Notice and how to draft replies	1 Hour	How to Draft reply for notice on Rule 42/43 interlinking with Table 3.1.c+ Tabe 3.1.e
					How to Draft reply for notice on GSTR 2A/2B > GSTR 3B for prior to Circular 170
					How to Draft reply for notice on ITC shown as net instead of Gross and reverse separately
					How to Draft reply for notice on denying <b>IGST</b> ITC due to POS other than recipient state
					Discussion on the Notice interlinking Financial Statement - Discpount/ Stock Difference
					Sample Notice on Interlinking of GSTR 7 and GSTR 3B
To tal				<b>25 Hours</b>	