

Detail Content of 65 Hours GST Certificate Course

31st Batch - Weekdays Evening (Monday to Friday)

Time 8.30 to 10.30 PM

| S.No | Date | Topic | Duration | Detailed Coverage |
|--|------------------------------|---|-----------------|--|
| Module A - Basic to Advance - 26 Hours (Live) | | | | |
| No Class on Saturday and Sunday | | | | |
| 1 | Recorded Lecture | GST Basics | 2 Hours | <ul style="list-style-type: none"> Concept of GST Council, Number of GST Act Benefit of GST Meaning of Certain important terminology Different Type of Supply in GST |
| 2 | Thursday, 18 August, 2022 | Supply Part 1 | 2 Hours | <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 – 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list |
| 3 | Friday, 26 August, 2022 | Supply Part 2 | 2 Hour | <ul style="list-style-type: none"> Composite Supply vs Mixed Supply a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services Relevant Advance Ruling on Supply |
| No Class on Saturday and Sunday | | | | |
| 4 | Saturday, 27 August, 2022 | Registration in GST | 2 Hour | <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 |
| 5 | Tuesday, 30 August, 2022 | Composition Levy | 1 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 |
| | | Time of Supply | 1 Hour | <ul style="list-style-type: none"> Time of Supply of Goods (Section 12 of CGST Act) along with Notification No 40 dated 13th 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) |
| 6 | Wednesday, 31 August, 2022 | Levy and Collection of Taxes and RCM - Part 1 | 2 Hours | <ul style="list-style-type: none"> RCM on Services and Section 9 of CGST Act Deemed Supplier u/s 9(5) Deemed Supplier u/s 9(5) |
| 7 | Thursday, 1 September, 2022 | Levy and Collection of Taxes and RCM - Part 2 | 2 Hours | <ul style="list-style-type: none"> Detail Discussion on GTA and Legal Service in details Discussion on all categories of RCM u/s 9(3) of CGST Act Reverse Charge u/s 9(4) |
| 8 | Friday, 2 September, 2022 | Input tax credit – Part 1 | 2 Hours | <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 Rules and Provision for Offset of ITC - Case Study Concept of Claim - Reversal – Reclaim Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC Block ITC as per Sec 17(5) |
| No Class on Saturday and Sunday | | | | |
| 9 | Monday, 5 September, 2022 | Input tax credit – Part 2 | 2 Hours | <ul style="list-style-type: none"> Provision of Section 17 for reversal of common ITC and meaning of Exempt Supply Reversal as per Rule 42/43 for Input, Input Service & Capital Goods Special Provision for Banking, Financial Institutions, NBFC's ITC in case of special circumstances - Sec 18 Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A) |
| 10 | Tuesday, 6 September, 2022 | Value of Supply – Part 1 | 2 Hour | <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 Circular 92, 102 and 72 |
| 11 | Wednesday, 7 September, 2022 | Value of Supply- Part 2 | 2 Hour | <ul style="list-style-type: none"> Rule 27 to Rule 31 - Valuation Rule Rule 32 – Margin Method Foreign Exchange, Air Travel Agent, LIC and Buying and Selling of Second hand goods Rule 33 – Pure Agent , Rule 34 and Rule 35 |
| 12 | Thursday, 8 September, 2022 | Place of Supply – Part 2 | 2 Hours | <ul style="list-style-type: none"> i) Inter State Supply –Intra State Supply ii) Location of Supplier and Recipient iii) Meaning of Recipient Place of Supply of Goods – Section 10 of IGST Place of Supply of Goods - Import/Export, |
| 13 | Friday, 9 September, 2022 | Place of Supply – Part 2 | 2 Hours | <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) Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India IGST Valuation Rules - Rule 3 to Rule 9 |
| | | Total | 26 Hours | |

| Module B - GST Practical Return Filing and Import/Export, Refund - 12 Hours (Live) | | | | |
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| No Class on Saturday and Sunday | | | | |
| 1 | Monday, 12 September, 2022 | Import/Export and Refund - Part 1 | 2 Hours | <ul style="list-style-type: none"> Import/ Export of goods vs Import of services Deemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017, Merchant Export and condition to make sale @.10% 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 Time limit for refund application |
| 2 | Tuesday, 13 September, 2022 | Import/Export and Refund - Part 2 | 2 Hours | <ul style="list-style-type: none"> Inverted Duty Structure Refund with Judgement Refund in case of Zero Rated Supply with LUT Refund in case of Zero Rated Supply on Payment of IGST Refund In case of Intra State considered as Inter along with recent changes Other Refund Categories |
| 3 | Wednesday, 14 September, 2022 | GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B | 2 Hour | 1. Basic About GST Return a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return 2. New QRMP scheme of GST Return a. What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06 b. Opt in Facility and live how to take in GST Portal 3. GSTR 3B GSTR 3B - Table Wise discussion Practical Live on GST Portal |
| 4 | Thursday, 15 September, 2022 | GSTR 1 | 2 Hours | GSTR 1 - Table Wise discussion Linking with GSTR 3B/ 9 /9C Most common error for each table with solution Practical Experience Live on GST Portal |
| 5 | Friday, 16 September, 2022 | GSTR 9 - Annual Return | 1 Hour | GSTR 9 - Table Wise discussion Linking with GSTR 3B/ 1 /9C Most common error for each table with solution Relevant Rules / Provision of GST linking with respective table Practical Experience Live on GST Portal |
| | | GSTR 9C - Reconciliation Statement | 1 Hour | GSTR 9C - Table Wise discussion Linking with GSTR 3B/ 1 /9 Most common error for each table with solution Practical Experience Live on GST Portal |
| 6 | Monday, 19 September, 2022 | E Way Bill in GST | 2 Hours | <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 |
| | | Total | 12 Hours | |
| Module C - Litigation Specific and how to Reply GST Notices - 6 Hours (Live) | | | | |
| 1 | Tuesday, 20 September, 2022 | Litigation / Advance Topics - Part 1 | 2 Hours | Penalties Power to Arrest Advance Ruling Appellate Authority Job Work under GST Invoice, Accounts and Records |
| 2 | Wednesday, 21 September, 2022 | Litigation / Advance Topics - Part 2 | 2 Hours | Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST GST Audit Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST |
| 3 | Thursday, 22 September, 2022 | Drafting Reply | 2 Hour | 1st Discussion of GST Notice on Input Tax Credit having discrepancies on 1) GSTR 2A vs GSTR 3B, 2) Penalties u/s 74, 3) Penalty u/s 125 for GSTR 3B Penalties Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice |
| 4 | Friday, 23 September, 2022 | Misc Q&A | 1 Hour | Q&A |
| | | Total | 7 Hours | |
| Module D Case Study on return Filing and Sector wise Analysis (20 Hours) | | | | |
| Part 1 - Case Study on Practical return Filing - 8 Hours (Recorded) | | | | |
| 1/2 | Recorded Lecture | Case Study on GSTR 1, 3B and 9 | 4 Hours | Case Study on GSTR 3B Case Study on GSTR 1 Case Study on GSTR 9 Return for composition levy Table wise discussion of GSTR 4 |
| | | GSTR 4 & CMP 08 | | |

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| 3/4 | Recorded Lecture | GSTR 4 & CMP-08 | 4 Hours | Table wise discussion of CMP-08 |
| | | GSTR 2A, 2B Reconciliation and JV | | Other compliance of Composition |
| | | | | Journal Entry to be passed for RCM Entry, |
| | | | | Reconciliation GSTR 2A vs. 2B |
| | | | | Journal Entry to be passed for above Reconciliation |
| | | GST Portal Overview | | GST Portal - Overview |
| | | GST Portal - Various Matching Reports | | |
| Module D (Part 2) - Sector Wise Analysis - 12 Hours (Recorded) | | | | |
| 5 | Recorded Lecture | Real Estate | 2 Hour | Brief Analysis of Real Estate |
| 6 | Recorded Lecture | GTA Analysis | 2 Hour | Detail analysis on Logistic Sector, GTA |
| 7 | Recorded Lecture | Education Sector | 2 Hour | Detail analysis on Education Sector incl exemption, Taxation etc. |
| 8 | Recorded Lecture | Retail / Distributor | 4 Hour | Detail analysis on Retail & Distributor, Incl Tax Rate and Exemption |
| 9 | Recorded Lecture | Govt Sector | 2 Hour | Detail Analysis on Govt Contractor |
| | | Total D (Part 1+2) | 20 Hours | |
| | | Total (A+B+C+D) | 65 Hours | |
| Exam Preparation | | | | |
| | 1 Week after completion of batch | Time from 8.30-10 PM | 1.5 Hour | Test - First Attempt to Give Exam |
| | 1 Week after 1st Exam | Time from 8.30-10 PM | 1.5 Hour | Test - Last Attempt to Give Exam (Else no certificate will be issued) |