

# Detail Content of 65 Hours GST Certificate Course

## 34th Batch - Weekdays Evening (Monday to Friday)

Time 8 to 10 PM - Friday 10th February 2023

S.No	Date	Topic	Duration	Detailed Coverage
<b>Module A - Basic to Advance - 31 Hours (Live)</b>				
1	Friday, 10 February, 2023	GST Basics	2 Hours	Concept of GST Council, Number of GST Act Benefit of GST Meaning of Certain important terminology Different Type of Supply in GST
<b>No Class on Saturday and Sunday</b>				
2	Monday, 13 February, 2023	Supply Part 1	2 Hours	<ul style="list-style-type: none"> <li>What is the Taxable Event in Pre GST vs Post GST</li> <li>Detailed understanding of Supply (Section 7 of CGST Act)</li> <li>Discussion of following schedule –</li> <li>1. Schedule I – Supply without Consideration</li> <li>2. Schedule II – Supply of Goods/Services</li> </ul>
3	Tuesday, 14 February, 2023	Supply Part 2	2 Hour	<ul style="list-style-type: none"> <li>3. Schedule III – Negative list</li> <li>Composite Supply vs Mixed Supply</li> <li>a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services</li> <li>Relevant Advance Ruling on Supply</li> </ul>
4	Wednesday, 15 February, 2023	Registration in GST	2 Hour	<ul style="list-style-type: none"> <li>Requirement of Registration in GST</li> <li>Mandatory Registration – Section 22/24 of CGST</li> <li>Exemption from Registration – Section 23 of CGST</li> </ul>
5	Thursday, 16 February, 2023	Registration in GST- part 2	2 Hour	<ul style="list-style-type: none"> <li>Meaning of effective date of registration</li> <li>Amendment and cancellation of registration</li> <li>Practical Exposure on how to take registration</li> <li>Quick roud of Q&amp;A</li> </ul>
6	Friday, 17 February, 2023	Composition Levy	1 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>
		Time of Supply	1 Hour	<ul style="list-style-type: none"> <li><u>Time of Supply of Goods</u> (Section 12 of CGST Act) along with</li> <li><u>Time of Supply of Services</u> (Section 13 of CGST Act)</li> <li>Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)</li> </ul>
<b>No Class on Saturday and Sunday</b>				
7	Monday, 20 February, 2023	Time of Supply	1 Hour	<ul style="list-style-type: none"> <li><u>Time of Supply of Goods</u> (Section 12 of CGST Act) along with</li> <li><u>Time of Supply of Services</u> (Section 13 of CGST Act)</li> <li>Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)</li> </ul>
		Levy and Collection of Taxes and RCM - Part 1	1 Hours	<ul style="list-style-type: none"> <li>RCM on Services and</li> <li>Section 9 of CGST Act</li> <li>Deemed Supplier u/s 9(5)</li> </ul>
8	Tuesday, 21 February, 2023	Levy and Collection of Taxes and RCM - Part 2	2 Hours	<ul style="list-style-type: none"> <li>Detail Discussion on GTA and Legal Service in details</li> <li>Discussion on all categories of RCM u/s 9(3) of CGST Act</li> <li>Reverse Charge u/s 9(4)</li> </ul>
9	Wednesday, 22 February, 2023	Levy and Collection of Taxes and RCM - Part 3	2 Hours	<ul style="list-style-type: none"> <li>Reverse Charge Case Study</li> <li>Reverse Charge on Import Transaction</li> <li>Reverse Charge Reporting in GSTR 3B and GSTR 1</li> </ul>
10	Thursday, 23 February, 2023	Input tax credit – Part 1	2 Hours	<ul style="list-style-type: none"> <li>What is the Eligibility and Condition for claiming ITC- Section 16</li> <li>Requirement and reversal of ITC (rule 37)</li> <li>Schedule I vs Rule 37 Comparative Study</li> <li>Rules and Provision for Offset of ITC - Case Study</li> <li>Concept of Claim - Reversal – Reclaim</li> <li>Clarification on Non Filing of GSTR1 will not create ineligibility</li> <li>Block ITC as per Sec 17(5)</li> </ul>
11	Friday, 24 February, 2023	Input tax credit – Part 2	2 Hours	<ul style="list-style-type: none"> <li>Provision of Section 17 for reversal of common ITC and meaning</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>ITC in case of special circumstances - Sec 18</li> <li>Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A)</li> </ul>
<b>No Class on Saturday and Sunday</b>				
12	Monday, 27 February, 2023	Value of Supply – Part 1	2 Hour	<ul style="list-style-type: none"> <li>Value of Supply as per transaction value Section 15</li> <li>Inclusion in the Transaction value Sec 15(2) of CGST Act</li> <li>When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act</li> <li>Circular 92, 102 and 72</li> </ul>
No Class on 28 Feb				
				<ul style="list-style-type: none"> <li>Rule 27 to Rule 31 - Valuation Rule</li> <li>Rule 32 – Margin Method</li> </ul>

13	Wednesday, 1 March, 2023	Value of Supply- Part 2	2 Hour	Foreign Exchange, Air Travel Agent, LIC and Buying and Selling of Second hand goods • Rule 33 – Pure Agent , Rule 34 and Rule 35
No Class on 2 March				
14	Friday, 3 March, 2023	Place of Supply – Part 2	2 Hours	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,
No Class on Saturday and Sunday				
15	Monday, 6 March, 2023	Place of Supply – Part 2	2 Hours	• Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)
No Class on 7 March				
16	Wednesday, 8 March, 2023	Place of Supply – Part 3	1 Hours	• 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
		<b>Total</b>	<b>31 Hours</b>	
<b>Module B - GST Practical Return Filling and Import/Export, Refund - 12 Hours (Live)</b>				
No Class on 9 March				
1	Friday, 10 March, 2023	Import/Export and Refund - Part 1	2 Hours	• Import/ Export of goods vs Import of services • Deemed Export - Sec 147 read with Notification No 48 CT dt. 18 <sup>th</sup> 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
No Class on Saturday and Sunday				
2	Monday, 13 March, 2023	Import/Export and Refund - Part 2	2 Hours	• 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
No Class on 14 March				
3	Wednesday, 15 March, 2023	GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	2 Hour	<b>1. Basic About GST Return</b> a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return <b>2. New QRMP scheme of GST Return</b> 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 <b>3. GSTR 3B</b> GSTR 3B - Table Wise discussion Practical Live on GST Portal
No Class on 16 March				
4	Friday, 17 March, 2023	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
No Class on Saturday and Sunday				
5	Monday, 20 March, 2023	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 - Table Wise discussion Linking with GSTR 3B/ 1 /9 Most common error for each table with solution Practical Experience Live on GST Portal
6	Tuesday, 21 March, 2023	E Way Bill in GST	2 Hours	• 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
		<b>Total</b>	<b>12 Hours</b>	
<b>Module C - Litigation Specific and how to Reply GST Notices - 6 Hours (Live)</b>				
1	Wednesday, 22 March, 2023	Litigation / Advance Topics - Part 1	2 Hours	Penalties Power to Arrest Advance Ruling Appellate Authority

				Job Work under GST <b>Invoice, Accounts and Records</b>
2	Thursday, 23 March, 2023	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 Assessment under GST Inspection, Search & Seizure in GST
3	Friday, 24 March, 2023	Litigation / Advance Topics - Part 3  Drafting Reply	1 Hour  1 Hour	Proper Officer and other concept in GST  Discussion on various Principal (from Indian Constitution/ ) and <b>drafting the reply to GST Notice</b>  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
		<b>Total</b>	<b>6 Hours</b>	
<b>Module D Case Study on return Filling and Sector wise Analysis (16 Hours)</b>				
<b>Part 1 - Case Study on Practical return Filling - 8 Hours (Recorded)</b>				
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
3/4	Recorded Lecture	GSTR 4 & CMP_08  GSTR 2A, 2B Reconciliation and JV  GST Portal Overview	4 Hours	Return for composition levy Table wise discussion of GSTR 4 Table wise discussion of CMP-08 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 - Various Matching Reports
<b>Module D (Part 2) - Sector Wise Analysis - 8 Hours (Recorded)</b>				
1	Recorded Lecture	Real Estate	2 Hour	Brief Analysis of Real Estate
2	Recorded Lecture	GTA Analysis	2 Hour	Detail analysis on Logistic Sector, GTA
3	Recorded Lecture	Education Sector	2 Hour	Detail analysis on Education Sector incl exemption, Taxation etc.
4	Recorded Lecture	Govt Sector	2 Hour	Detail Analysis on Govt Contractor
		<b>Total D (Part 1+2)</b>	<b>16 Hours</b>	
		<b>Total (A+B+C+D)</b>	<b>65 Hours</b>	
<b>Exam Preparation</b>				
	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)