

25 Hours GST Scrutiny of Return and Notice Handling

**Practical discussion on GSTR 1, GSTR 1A, IFF, IMS, GSTR 2A, GSTR 2B, GSTR 3B, GSTR 9, GSTR 9C, CMP 08 and GSTR 4
Interlinking and Scrutiny of Return and Notice handling on Scrutiny of Return / Department Audit**

Tuesday/Thursday/Sunday (Total 15 Classes)

Time 8.30 to 10 PM (Tuesday, Thursday) 8 AM to 10 AM (Sunday)

S.No	Date	Topic	Duration (Hours)	Duration (Hours)	Detailed Coverage	
1	Tuesday, 4 February, 2025	GSTR Return Basic Concept and New QRMP Scheme	1.50 Hours	8.30 to 10 PM	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	1.5
2	Thursday, 6 February, 2025	GSTR 1	1.50 Hours	8.30 to 10 PM	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 ECO Supplies - Section 52 and Sec 9(5) Reporting of ECO Supplies in Table 14 and Table 15	1.5
3	Sunday, 9 February, 2025	GSTR 1	2 Hours	8 to 10 AM (Morning)	Table 14/14A and Table 15 and Table 15A - New Reporting or Duplicate Reporting Table 8 vs Table 14(b) and Impact on rule 42/43 Amendment Tables of B2B/B2C/ECO Supplies Issue of DN/CN of ECO Supplies and Impact on AATO Live Offline Excel Utility - Filling Excel Utility - JSON - Uploading in GST Portal	2
4	Tuesday, 11 February, 2025	IFF, GSTR 1A and IMS	1.50 Hours	8.30 to 10 PM	What is GSTR 1A and discussion on Important Tables Discussion on IFF and difference with GSTR 1/ 1A Overview of IMS Functionality IMS Impact for Original Invoice and CN and impact on ITC Amended Invoice and Amended CN and impact on ITC	1.5
5	Thursday, 13 February, 2025	IMS	1.50 Hours	8.30 to 10 PM	Discussion of action not allowed as Pending and what is possible impact and solution Discussion of transaction if rejected on which Pending action not allowed then what is possible impact and solution 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	1.5
6	Sunday, 16 February, 2025	GSTR 3B	2 Hours	8 to 10 AM (Morning)	Details discussion of Table 3.1, 3.1.1 and Table 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 RCM Liability / ITC Statement	2
7	Tuesday, 18 February, 2025	GSTR 3B	1.50 Hours	8.30 to 10 PM	Details discussion of Table 4 of GSTR 3B Circular 170 - New Patter of Reporting Concept of Bill of Entry 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	1.5
8	Thursday, 20 February, 2025	GSTR 3B	1.50 Hours	8.30 to 10 PM	Reversal and Reclaim Statement Table 5.1 and Table 6 - of GSTR 3B Offset of ITC and practical examples Case Study	1.5
9	Sunday, 23 February, 2025	Scrutiny and Interlinking of Return - Day 1	2 Hours	8 to 10 AM (Morning)	Table wise Interlinking of GSTR 1 and GSTR 3B Interlinking of GSTR 7 Interlinking of GSTR 8 Interlinking with EWAY Bill	2
10	Tuesday, 25 February, 2025	GSTR 9 for FY 23-24	1.50 Hours	8.30 to 10 PM	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	1.5
11	Thursday, 27 February, 2025	GSTR 9 for FY 22-23	1.50 Hours	8.30 to 10 PM	Practical Expearence Live on GST Portal GSTR 9C - Table Wise discussion Linking with GSTR 3B/ 1 /9	1.5
12	Sunday, 2 March, 2025	GSTR 9C for FY 22-23	2 Hours	8 to 10 AM (Morning)	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)	2
13	Tuesday, 4 March, 2025	Scrutiny and Interlinking of Return - Day 2	1.50 Hours	8.30 to 10 PM	Interlinking of GSTR 3B and GSTR 2A Imapct of Credit Note and amendment in the GST Return Mismatch of Table 8D of GSTR 9 Issue in Differenece in Table 6 of GSTR 9 Issue in reporting under Table 9 of GSTR 9 Issues with Table 12 of GSTR 9C Mismatch of RCM Liability Applicability of Reversal as per Rule 42/43 Interest applicability as per Sec 50 Impact of Financial Credit Note Date of Filling of GSTR 9, 9C, 1 and 3B	1.5
14	Thursday, 6 March, 2025	CMP -08 and GSTR 4	1.50 Hours	8.30 to 10 PM	CMP-08 GSTR-4 Practical Problem and discussion	1.5
15	Sunday, 9 March, 2025	Discussion of Notice and how to draft replies	2 Hours	8 to 10 AM (Morning)	1. How to Draft reply for notice on Rule 42/43 interlinking with Table 3.1.c+ Table 3.1.e 2. How to Draft reply for notice on GSTR 2A/2B > GSTR 3B for prior to Circular 170 3. How to Draft reply for notice on ITC shown as net instead of Gross and reverse separately 4. How to Draft reply for notice on denying IGST ITC due to POS other than recipient state 5. Discussion on the Notice interlinking Financial Statement - Discpount/ Stock Difference 6. Sample Notice on Interlinking of GSTR 7 and GSTR 3B	2
Total			25 Hours			