**Detail Content of 36 Hours GST Certificate Course**

**Morning Weekday 5th Batch Feb 2020**

**(Monday – Saturday @ 1 hour daily 7AM to 8AM)**

**(4rd Feb’20 to 13th March’20)**

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| **S.No** | **Date** | **Topic** | **Duration** | **Detailed Coverage** |
| 1 | 4th Feb’20 Tuesday | GST Basics | 1 hour | Basics of GST with brief discussion of provision of Constitution of India. |
| 2 | 5th Feb’20 Wednesday | Taxable Event Supply – Part 1 | 1 Hour | * What is the Taxable Event in Pre GST vs Post GST
* Detailed understanding of Supply (Section 7 of CGST Act)
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| 3 | 6th Feb’20 Thursday | Taxable Event Supply Part 2 | 1 Hour | * Discussion of following schedule –
1. Schedule I – Supply without Consideration
2. Schedule II – Supply of Goods/Services
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| 4 | 7th Feb’20 Friday | Taxable Event Supply Part 2 | 1 Hour | * Schedule III – Negative list
* Notification issued u/s 7(2)(b) of CGST Act
* Composite Supply vs Mixed Supply
1. Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
* Relevant Advance Ruling on Supply
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| 5 | 8th Feb’20 Saturday | Time of Supply | 1 Hours | * **Time of Supply of Goods** (Section 12 of CGST Act) along with Notification No 40 dated 13th Oct’17 & Notification No 66 dated 15th Nov 2017
 |
| **9th Feb’20 Sunday – No Classes** |
| 6 | 10th Feb’20 Monday | Time of Supply | 1 Hours | * **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)
 |
| 7 | 11th Feb’20 Tuesday | Value of Supply | 1 Hour | * 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
 |
| 8 | 12th Feb’20 Wed. | Value of Supply | 1 Hour | * Rule 27 to Rule 31 - Valuation Rule
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| 9 | 13th Feb’20 Thursday | Value of Supply- Part 2 |  1 Hour | * Rule 32 – Margin Method
	+ 1. Foreign Currency Exchange business
		2. Air Travel Agent
		3. Life Insurance Business
		4. Buying and Selling of Second hand goods
* Rule 33 – Pure Agent
* Discussion of relevant Advance Ruling / Case Studies
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| 10 | 14th Feb’20 Friday | Place of Supply – Part 1 | 1 Hour | * Important Concepts
	+ 1. Inter State Supply –Intra State Supply
		2. Location of Supplier of Goods/Services
		3. Location of Recipients of Goods/Services
		4. Meaning of Recipient
* Place of Supply of Goods – Section 10 of IGST
 |
| 11 | 15th Feb’20 Saturday | Place of Supply – Part 2 | 1 Hours | * Place of Supply of Goods - Import/Export,
* Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)
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| **16th Feb’20 Sunday – No Classes** |
| 12 | 17th Feb’20 Monday | 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
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| 13 | 18th Feb’20 Tuesday | Input tax credit – Part 1 | 1 Hours | * What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Act
* Requirement and reversal of ITC (rule 37)
 |
| 14 | 19th Feb’20 Wednesday | Input tax credit – Part 2 | 1 Hours | * Schedule I vs Rule 37 Comparative Study
* Concept of Claim - Reversal – Reclaim
* Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC
 |
| 15 | 20th Feb’20 Thursday | Input tax credit – Part 3 | 1 Hours | * Reversal as per Rule 42/43 for Input, Input Service & Capital Goods
* Special Provision for Banking, Financial Institutions, NBFC's
* Blocked Input Tax Credit as per Section 17(5)
	+ 1. Discussion on practical issues for ITC with relevant provision like ITC on Repair & Maintenance of Motor Vehicle, ITC on Repair, construction work of Building
		2. ITC on Gift vs Business Promotion Expenses etc.
* ITC in case of Special circumstances – Sec 18 of CGST Act
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| 16 | 21st Feb’20Friday | Levy and Collection of Taxes and RCM | 1 Hour  | * Section 9 of CGST Act
* Deemed Supplier u/s 9(5)
* Reverse Charge u/s 9(4)
* RCM on Goods u/s 9(3)
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| 17 | 22nd Feb’20 Saturday | RCM Part 2 | 1 Hours | * RCM on Services u/s 9(3)
* Analysis of GTA and Advocate in detail
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| **23rd Feb’20 – No Class on Sunday** |
| 18 | 24th Feb’20 Monday | RCM – Part 3 | 1 Hours | * Discussion on balance categories of RCM u/s 9(3)
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| 19 | 25th Feb’20 Tuesday | Import/Export | 1 Hours | * **Important concept**

 Import of goods vs Import of services Export of goods vs Export of services* Deemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017,
* Merchant Export and condition to make sale @.10%
* Procedure for Export of Goods / Service under LUT/Bond
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| 20 | 26th Feb’20 Wednesday | Refund of GST Paid | 1 Hours | * 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
* Export of services on Nepal and Bhutan
* Refund on account of deemed Export
* Time limit for refund application
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| 21 | 27th Feb’20 Thursday  | Registration in GST  | 1 Hour  | * Requirement of Registration in GST
* Mandatory Registration – Section 22/24 of CGST
* Exemption from Registration – Section 23 of CGST
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| 22 | 28th Feb’20 Friday | Registration in GST – Part 2 | 1 Hour | * Meaning of effective date of registration
* Amendment and cancellation of registration
* Practical Exposure on how to take registration
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| 23 | 29th Feb’20 – Saturday | Composition Levy | 1 Hour  | * 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
 |
| **1th Mar’20 Sunday – No Classes** |
| 24 | 2nd March’20 Monday | Invoice Account & Records | 1 hour | * Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan tec.
* Accounts and Record to be maintained by all Registered Person
* Additional Record other than composition
* Location, Electronic Form /Manual Form, Period of retention of books
 |
| 25 | 3rd March’20 Tuesday  | GSTR 3B | 1 Minutes | Practical discussion of the some of the return applicable to Regular Tax Payer like GSTR 3B, * All Table of GSTR 3B as per Rule
* Live Demo on GST Portal
* Most common error in GSTR 3B and its solution
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| 26 | 4th March’20 Wednesday | GSTR 1 | 1 Hour | * Table 4 to Table 7 of GSTR 1 as per Rule
 |
| 27 | 5th March’20 Thursday | GSTR 1 – Part 2GSTR 9 – First Table | 1 Hour | * Table 7 to Table 13 of GSTR 1 as per Rule
* Live Demo on GST Portal
* GSTR 2A vs GSTR 1

Annual Return* First Table
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| 28 | 6th March’20 Friday | Annual Return in GST | 1 Hours | * Detail discussion of balance Annual Return GSTR 9
* Comparative Study with GSTR 3B/GSTR 1
* Most Common error and Issues in GSTR 9
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| 29 | 7th March’20 Saturday | GST Audit  | 1 Hour | * Reconciliation Statement along with Certification in GSTR 9C
* Comparative Study with GSTR 3B/GSTR 1
* Most Common error and Issues in 9C
 |
| **8th March’20– No Class on Sunday** |
| 30 | 9th March’20 Monday | New Return  | 1 Hour | * New Return System – RET -1, RET-2, ANX-1, ANX-2 etc
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| 31 | 10th March’20 - Tuesday | Misc. Advance Topics  | 1 Hours | **Penalties*** What is Penalties Provision in GST
* Which offences are punishable with Prosecution
* Determination of Tax as per Sec 73 & 74

**Power to Arrest*** Provision of Section 69

**Advance Ruling** * Decision of Advance Ruling
* Whether decision is binding to all?

**Appellate Authority*** Appeal to Tribunal/ High Court/Supreme Court
* Which order are not appealable,
* Revised pre deposit limit
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| 32 | 11th March’20 Wednesday | Misc. Advance Topics – Part 2 | 1 Hours | **Job Work under GST*** Provision for Sending the goods and receiving back
* What is deemed supply
* Documentation/ Applicability of delivery challan

**Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)** * What is the concept of Electronic Commerce Operator
* Provision relating to TCS, rate, time limit, return etc.,
* Provision for Tax Deduction at Source
* Person who are require to deduct TDS

**Assessment under GST*** Provision of Section 59 to 64 i.e. on Provisional Assessment, Scrutiny of Return etc.

**Inspection, Search & Seizure in GST*** Provision on Inspection, Search and Seizure in GST
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| 33 | 12th Mar’20 – Thursday | E Way Bill in GST  | 1 Hour | * 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
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| 34 | 13th Mar’20 – Friday  | E Way Bill in GST – Part 2 | 1 Hour | * Circular on EWay Bill for – Who will be owner
* Live discussion on EWay Bill Portal
* Practical Issues and Solutions
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| 14th to 18th March 2020 – Exam Preparation Leave |
| 35 | 21st Mar’20 Saturday | Final Assessment and Q&A | 1.30 Hour  | First Attempt to Give Exam (Time 7-8.30 AM) |
| 36 | 28th Mar’20 Saturday | Final Assessment and Q&A | 1.30 Hour  | **Last Attempt to Give Exam (Else no certificate will be issued**) (Time 7-8.30 AM) |
|  |  | Total | 36 + Hours |  |