

Detail Content of 36 Hours GST Certificate Course

Weekdays Evening Batch - Start from 12th March'20

Time 8 to 10 PM

S.No	Date	Topic	Duration	Detailed Coverage
1	Thursday, 12 March, 2020	GST Basics	1 hour	Basics of GST with brief discussion of provision of Constitution of India.
		Taxable Event Supply – Part 1	1 Hour	<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)
2	Friday, 13 March, 2020	Taxable Event Supply Part 2	2 Hour	<ul style="list-style-type: none"> • Discussion of following schedule – 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list • Composite Supply vs Mixed Supply a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services • Relevant Advance Ruling on Supply
				14th, 15th & 16th – No Classes
3	Tuesday, 17 March, 2020	Time of Supply	2 Hours	<ul style="list-style-type: none"> • <u>Time of Supply of Goods</u> (Section 12 of CGST Act) along with Notification No 40 dated 13th Oct'17 & Notification No 66 dated 15th Nov 2017 • <u>Time of Supply of Services</u> (Section 13 of CGST Act) • Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)
				<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 • Rule 27 to Rule 31 - Valuation Rule
4	Wednesday, 18 March, 2020	Value of Supply – Part 1	2 Hour	<ul style="list-style-type: none"> • Rule 32 – Margin Method i) Foreign Currency Exchange business ii) Air Travel Agent iii) Life Insurance Business iv) Buying and Selling of Second hand goods • Rule 33 – Pure Agent • Discussion of relevant Advance Ruling / Case Studies
				<ul style="list-style-type: none"> • Important Concepts i) Inter State Supply –Intra State Supply ii) Location of Supplier of Goods/Services iii) Location of Recipients of Goods/Services iv) Meaning of Recipient • Place of Supply of Goods – Section 10 of IGST
5	Thursday, 19 March, 2020	Value of Supply- Part 2	1 Hour	<ul style="list-style-type: none"> • 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) • Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India
				21st & 22nd Saturday and Sunday – No Classes
6	Friday, 20 March, 2020	Place of Supply – Part 2	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 • Concept of Claim - Reversal – Reclaim • Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC
				<ul style="list-style-type: none"> • 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) i) Discussion on practical issues for ITC with relevant provision like ITC on Repair & Maintenance of Motor Vehicle, ITC on Repair, construction work of Building ii) ITC on Gift vs Business Promotion Expenses etc. • ITC in case of Special circumstances – Sec 18 of CGST Act
7	Monday, 23 March, 2020	Input tax credit – Part 1	2 Hours	<ul style="list-style-type: none"> • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Reverse Charge u/s 9(4)
				<ul style="list-style-type: none"> • RCM on Services and • Discussion on all categories of RCM u/s 9(3) of CGST Act • Analysis of GTA and Advocate
8	Tuesday, 24 March, 2020	Input tax credit – Part 2	1 Hours	<ul style="list-style-type: none"> • <u>Important concept</u> 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
				<ul style="list-style-type: none"> • 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
9	Wednesday, 25 March, 2020	Levy and Collection of Taxes and RCM – Part 2	2 Hours	<ul style="list-style-type: none"> • <u>Important concept</u> 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
				<ul style="list-style-type: none"> • 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
10	Thursday, 26 March, 2020	Import/Export	1 Hours	<ul style="list-style-type: none"> • <u>Important concept</u> 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
				<ul style="list-style-type: none"> • 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

				<ul style="list-style-type: none"> Refund on account of deemed Export Time limit for refund application
11	Friday, 27 March, 2020	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
28th & 29 – Saturday and Sunday – No Classes				
12	Monday, 30 March, 2020	Composition Levy	1.15 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
		Invoice Account & Records	45 Minutes	<ul style="list-style-type: none"> 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
13	Tuesday, 31 March, 2020	GSTR 3B	1.30 Minutes	<ul style="list-style-type: none"> 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 Table 4 to Table 7 of GSTR 1 as per Rule
14	Wednesday, 1 April, 2020	GSTR 1 – Part 2	45 Minutes	<ul style="list-style-type: none"> Table 7 to Table 13 of GSTR 1 as per Rule Live Demo on GST Portal GSTR 2A vs GSTR 1
		Annual Return in GST	1.15 Hours	<ul style="list-style-type: none"> Detail discussion of Annual Return GSTR 9 Comparative Study with GSTR 3B/GSTR 1 Most Common error and Issues in GSTR 9
15	Thursday, 2 April, 2020	GST Audit	1 Hour	<ul style="list-style-type: none"> Reconciliation Statement along with Certification in GSTR 9C Comparative Study with GSTR 3B/GSTR 1 Most Common error and Issues in 9C New Return System – RET -1, RET-2, ANX-1, ANX-2 etc
16	Friday, 3 April, 2020	Misc. Advance Topics - Part 1	2 Hours	<p>Penalties</p> <ul style="list-style-type: none"> What is Penalties Provision in GST Which offences are punishable with Prosecution Determination of Tax as per Sec 73 & 74 <p>Power to Arrest</p> <ul style="list-style-type: none"> Provision of Section 69 <p>Advance Ruling</p> <ul style="list-style-type: none"> Decision of Advance Ruling Whether decision is binding to all? <p>Appellate Authority</p> <ul style="list-style-type: none"> Appeal to Tribunal/ High Court/Supreme Court Which order are not appealable, Revised pre deposit limit <p>Job Work under GST</p> <ul style="list-style-type: none"> Provision for Sending the goods and receiving back What is deemed supply Documentation/ Applicability of delivery challan
4th & 5th – Saturday and Sunday – No Classes				
17	Monday, 6 April, 2020	Misc. Advance Topics - Part 2	2 Hour	<p>Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)</p> <ul style="list-style-type: none"> 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 <p>Assessment under GST</p> <ul style="list-style-type: none"> Provision of Section 59 to 64 i.e. on Provisional Assessment, Scrutiny of Return etc. <p>Inspection, Search & Seizure in GST</p> <ul style="list-style-type: none"> Provision on Inspection, Search and Seizure in GST
18	Tuesday, 7 April, 2020	E Way Bill in GST	2 Hour	<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
Exam Preparation Leave				
19	Sunday, 12 April, 2020	Final Assessment and Q&A	2 Hour	First Attempt to Give Exam
20	Thursday, 16 April, 2020	Final Assessment and Q&A	2 Hour	Last Attempt to Give Exam (Else no certificate will be issued)
		Total	38 + Hours	