

# Detail Content of 36 Hours GST Certificate Course

## 8th Batch - Weekdays Evening - Start from 11th May'20 (Mon - Sat)

Time 8 to 10 PM

S.No	Date	Topic	Duration	Detailed Coverage
1	Monday, 11 May, 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"> <li>What is the Taxable Event in Pre GST vs Post GST</li> <li>Detailed understanding of Supply (Section 7 of CGST Act)</li> </ul>
2	Tuesday, 12 May, 2020	Taxable Event Supply Part 2	2 Hour	<ul style="list-style-type: none"> <li>Discussion of following schedule –</li> </ul>
				1. Schedule I – Supply without Consideration
				2. Schedule II – Supply of Goods/Services
				3. Schedule III – Negative list
				<ul style="list-style-type: none"> <li>Composite Supply vs Mixed Supply</li> </ul>
				a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
3	Wednesday, 13 May, 2020	Time of Supply	2 Hours	<ul style="list-style-type: none"> <li><b>Time of Supply of Goods</b> (Section 12 of CGST Act) along with Notification No 40 dated 13<sup>th</sup> Oct'17 &amp; Notification No 66 dated 15th Nov 2017</li> </ul>
				<ul style="list-style-type: none"> <li><b>Time of Supply of Services</b> (Section 13 of CGST Act)</li> </ul>
				<ul style="list-style-type: none"> <li>Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)</li> </ul>
4	Thursday, 14 May, 2020	Value of Supply – Part 1	2 Hour	<ul style="list-style-type: none"> <li>Value of Supply as per transaction value Section 15</li> </ul>
				<ul style="list-style-type: none"> <li>Inclusion in the Transaction value Sec 15(2) of CGST Act</li> </ul>
				<ul style="list-style-type: none"> <li>When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act</li> </ul>
				<ul style="list-style-type: none"> <li>Rule 27 to Rule 31 - Valuation Rule</li> </ul>
5	Friday, 15 May, 2020	Value of Supply- Part 2	1 Hour	<ul style="list-style-type: none"> <li>Rule 32 – Margin Method</li> </ul>
				i) Foreign Currency Exchange business
				ii) Air Travel Agent
				iii) Life Insurance Business
				iv) Buying and Selling of Second hand goods
				<ul style="list-style-type: none"> <li>Rule 33 – Pure Agent</li> </ul>

				<ul style="list-style-type: none"> <li>• Discussion of relevant Advance Ruling / Case Studies</li> </ul>
		Place of Supply – Part 1	1 Hour	<ul style="list-style-type: none"> <li>• Important Concepts</li> </ul>
				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
6	Saturday, 16 May, 2020	Place of Supply – Part 2	2 Hours	<ul style="list-style-type: none"> <li>• Place of Supply of Goods - Import/Export,</li> <li>• Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)</li> <li>• Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India</li> </ul>
<b>Sunday – No Classes</b>				
7	Monday, 18 May, 2020	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 of CGST Act</li> <li>• Requirement and reversal of ITC (rule 37)</li> <li>• Schedule I vs Rule 37 Comparative Study</li> <li>• Concept of Claim - Reversal – Reclaim</li> <li>• Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC</li> </ul>
8	Tuesday, 19 May, 2020	Input tax credit – Part 2	1 Hours	<ul style="list-style-type: none"> <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>• Blocked Input Tax Credit as per Section 17(5)</li> <li>i) Discussion on practical issues for ITC with relevant provision like ITC on Repair &amp; Maintenance of Motor Vehicle, ITC on Repair, construction work of Building</li> <li>ii) ITC on Gift vs Business Promotion Expenses etc.</li> <li>• ITC in case of Special circumstances – Sec 18 of CGST Act</li> </ul>
		Levy and Collection of Taxes and RCM	1 Hour	<ul style="list-style-type: none"> <li>• Section 9 of CGST Act</li> <li>• Deemed Supplier u/s 9(5)</li> <li>• Reverse Charge u/s 9(4)</li> </ul>
9	Wednesday, 20 May, 2020	Levy and Collection of Taxes and RCM – Part 2	2 Hours	<ul style="list-style-type: none"> <li>• RCM on Services and</li> <li>• Discussion on all categories of RCM u/s 9(3) of CGST Act</li> </ul>

				<ul style="list-style-type: none"><li>Analysis of GTA and Advocate</li></ul>				
10	Thursday, 21 May, 2020	Import/Export	1 Hours	<ul style="list-style-type: none"><li><b><u>Important concept</u></b></li></ul>				
				Import of goods vs Import of services				
				Export of goods vs Export of services				
				<ul style="list-style-type: none"><li>Deemed Export - Sec 147 read with Notification No 48 CT dt. 18<sup>th</sup> Oct 2017,</li><li>Merchant Export and condition to make sale @.10%</li></ul>				
				<ul style="list-style-type: none"><li>Procedure for Export of Goods / Service under LUT/Bond</li></ul>				
		Refund of GST Paid	1 Hours	<ul style="list-style-type: none"><li>What is the condition for claiming refund – Section 54</li><li>What is the concept of Inverted Duty Structure and Calculation as per Rule 89(5) read with Notification No 21 and Notification No 26</li></ul>				
				<ul style="list-style-type: none"><li>When exporters are not eligible for refund</li><li>Export of services on Nepal and Bhutan</li><li>Refund on account of deemed Export</li><li>Time limit for refund application</li></ul>				
				11	Friday, 22 May, 2020	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><li>Meaning of effective date of registration</li><li>Amendment and cancellation of registration</li><li>Practical Exposure on how to take registration</li></ul>
12	Saturday, 23 May, 2020	Composition Levy	1.15 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>				
		Invoice Account & Records	45 Minutes	<ul style="list-style-type: none"><li>Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan tec.</li><li>Accounts and Record to be maintained by all Registered Person</li><li>Additional Record other than composition</li><li>Location, Electronic Form /Manual Form, Period of retention of books</li></ul>				
Sunday – No Classes								
13	Monday, 25 May, 2020	GSTR 3B	1.30 Minutes	Practical discussion of the some of the return applicable to Regular Tax Payer like				

				GSTR 3B,
				<ul style="list-style-type: none"> <li>All Table of GSTR 3B as per Rule</li> <li>Live Demo on GST Portal</li> <li>Most common error in GSTR 3B and its solution</li> </ul>
		GSTR 1	30 Minutes	<ul style="list-style-type: none"> <li>Table 4 to Table 7 of GSTR 1 as per Rule</li> </ul>
14	Tuesday, 26 May, 2020	GSTR 1 – Part 2	45 Minutes	<ul style="list-style-type: none"> <li>Table 7 to Table 13 of GSTR 1 as per Rule</li> <li>Live Demo on GST Portal</li> <li>GSTR 2A vs GSTR 1</li> </ul>
				<ul style="list-style-type: none"> <li>Detail discussion of Annual Return GSTR 9</li> </ul>
				<ul style="list-style-type: none"> <li>Comparative Study with GSTR 3B/GSTR 1</li> <li>Most Common error and Issues in GSTR 9</li> </ul>
		Annual Return in GST	1.15 Hours	<ul style="list-style-type: none"> <li>Reconciliation Statement along with Certification in GSTR 9C</li> <li>Comparative Study with GSTR 3B/GSTR 1</li> <li>Most Common error and Issues in 9C</li> </ul>
15	Wednesday, 27 May, 2020	GST Audit	1 Hour	<ul style="list-style-type: none"> <li>New Return System – RET -1, RET-2, ANX-1, ANX-2 etc</li> </ul>
		New Return	1 Hour	
16	Thursday, 28 May, 2020	Misc. Advance Topics - Part 1	2 Hours	<b>Penalties</b>
				<ul style="list-style-type: none"> <li>What is Penalties Provision in GST</li> <li>Which offences are punishable with Prosecution</li> <li>Determination of Tax as per Sec 73 &amp; 74</li> </ul>
				<b>Power to Arrest</b>
				<ul style="list-style-type: none"> <li>Provision of Section 69</li> </ul>
				<b>Advance Ruling</b>
				<ul style="list-style-type: none"> <li>Decision of Advance Ruling</li> <li>Whether decision is binding to all?</li> </ul>
				<b>Appellate Authority</b>
				<ul style="list-style-type: none"> <li>Appeal to Tribunal/ High Court/Supreme Court</li> <li>Which order are not appealable,</li> <li>Revised pre deposit limit</li> </ul>
				<b>Job Work under GST</b>
				<ul style="list-style-type: none"> <li>Provision for Sending the goods and receiving back</li> <li>What is deemed supply</li> <li>Documentation/ Applicability of delivery challan</li> </ul>
17	Friday, 29 May, 2020	Misc. Advance Topics -	2 Hour	<b>Tax Collection at Source (TCS) &amp; Tax Deduction at Source (TDS)</b>

		Part 2		<ul style="list-style-type: none"> <li>• What is the concept of Electronic Commerce Operator</li> <li>• Provision relating to TCS, rate, time limit, return etc.,</li> <li>• Provision for Tax Deduction at Source</li> <li>• Person who are require to deduct TDS</li> </ul>
				<b>Assessment under GST</b>
				<ul style="list-style-type: none"> <li>• Provision of Section 59 to 64 i.e. on Provisional Assessment, Scrutiny of Return etc.</li> </ul>
				<b>Inspection, Search &amp; Seizure in GST</b>
				<ul style="list-style-type: none"> <li>• Provision on Inspection, Search and Seizure in GST</li> </ul>
18	Saturday, 30 May, 2020	E Way Bill in GST	2 Hour	<ul style="list-style-type: none"> <li>• What is the various provision of E Way Bill in GST</li> <li>• Situation where part B is not require to be updated</li> <li>• Where Movement can be happen without E Way Bill</li> <li>• Transaction where no E Way Bill is required</li> <li>• Circular on EWay Bill for – Who will be owner</li> <li>• Live discussion on EWay Bill Portal</li> <li>• Practical Issues and Solutions</li> </ul>
<b>Sunday – No Classes</b>				
<b>19</b>	<b>Recorded Lecture</b>	<b>Real Estate</b>	<b>2 Hour</b>	<b>Brief Analysis of Real Estate Sector</b>
<b>Exam Preparation</b>				
19	Saturday, 6 June, 2020	Final Assessment and Q&A	2 Hour	First Attempt to Give Exam
20	Saturday, 13 June, 2020	Final Assessment and Q&A	2 Hour	Last Attempt to Give Exam (Else no certificate will be issued)
		<b>Total</b>	<b>38 + Hours</b>	