

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"> • What is the Taxable Event in Pre GST vs Post GST • Detailed understanding of Supply (Section 7 of CGST Act)
2	Tuesday, 12 May, 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
3	Wednesday, 13 May, 2020	Time of Supply	2 Hours	<ul style="list-style-type: none"> • 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 • 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)
4	Thursday, 14 May, 2020	Value of Supply – Part 1	2 Hour	<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
5	Friday, 15 May, 2020	Value of Supply- Part 2	1 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

				<ul style="list-style-type: none"> • Discussion of relevant Advance Ruling / Case Studies • 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
6	Saturday, 16 May, 2020	Place of Supply – Part 1	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
Sunday – No Classes				
7	Monday, 18 May, 2020	Input tax credit – Part 1	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
8				
8	Tuesday, 19 May, 2020	Input tax credit – Part 2	1 Hours	<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
9				
9	Wednesday, 20 May, 2020	Levy and Collection of Taxes and RCM	1 Hour	<ul style="list-style-type: none"> • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Reverse Charge u/s 9(4)
Levy and Collection of Taxes and RCM – Part 2				
9			2 Hours	<ul style="list-style-type: none"> • RCM on Services and • Discussion on all categories of RCM u/s 9(3) of CGST Act

				<ul style="list-style-type: none"> • Analysis of GTA and Advocate • <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
10	Thursday, 21 May, 2020	Import/Export	1 Hours	<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 • Refund on account of deemed Export • Time limit for refund application
11	Friday, 22 May, 2020	Refund of GST Paid	1 Hours	<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
12	Saturday, 23 May, 2020	Registration in GST	2 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
		Composition Levy	1.15 Hour	<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
		Invoice Account & Records	45 Minutes	<ul style="list-style-type: none"> • Practical discussion of the some of the return applicable to Regular Tax Payer like
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"> • All Table of GSTR 3B as per Rule • Live Demo on GST Portal • Most common error in GSTR 3B and its solution
		GSTR 1	30 Minutes	<ul style="list-style-type: none"> • Table 4 to Table 7 of GSTR 1 as per Rule
14	Tuesday, 26 May, 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		<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
		GST Audit	1.15 Hours	<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
15	Wednesday, 27 May, 2020	New Return	1 Hour	<ul style="list-style-type: none"> • New Return System – RET -1, RET-2, ANX-1, ANX-2 etc
16	Thursday, 28 May, 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
17	Friday, 29 May, 2020	Misc. Advance Topics -	2 Hour	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)

		Part 2		<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	Saturday, 30 May, 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
Sunday – No Classes				
19	Recorded Lecture	Real Estate	2 Hour	Brief Analysis of Real Estate Sector
Exam Preparation				
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)
		Total	38 + Hours	