**Detail Content of**

**36 Hours GST Certificate Course**

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| **S.No** | **Date** | **Topic** | **Duration** | **Detailed Coverage** |
| 1 | Day 1 | GST Basics | 1 hour | Basics of GST with brief discussion of provision of Constitution of India. |
| 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) |
| 2 | Day 2 | Taxable Event Supply Part 2 | 2 Hour | * 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  1. Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services  * Relevant Advance Ruling on Supply |
| 3 | Day 3 | Time of Supply | 2 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 * **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 | Day 4 | Value of Supply – Part 1 | 2 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 * Rule 27 to Rule 31 - Valuation Rule |
| 5 | Day 5 | 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 |
| 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 |
| 6 | Day 6 | Place of Supply – Part 2 | 2 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) * Section 13 of IGST Act 🡪 POS of Services when either the Location of Supplier or Location of recipient is out of India |
| 7 | Day 7 | Input tax credit – Part 1 | 2 Hours | * 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 | Day 8 | Input tax credit – Part 2 | 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 |
| 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) |
| 9 | Day 9 | Levy and Collection of Taxes and RCM – Part 2 | 2 Hours | * RCM on Services and * Discussion on all categories of RCM u/s 9(3) of CGST Act * Analysis of GTA and Advocate |
| 10 | Day 10 | 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 |
| 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 |
| 11 | Day 11 | Registration in GST | 2 Hour | * 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 | Day 12 | Composition Levy | 1.15 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 |
| Invoice Account & Records | 45 Minutes | * 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 | Day 13 | GSTR 3B | 1.30 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 |
| GSTR 1 | 30 Minutes | * Table 4 to Table 7 of GSTR 1 as per Rule |
| 14 | Day 14 | GSTR 1 – Part 2 | 45 Minutes | * 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 | * Detail discussion of Annual Return GSTR 9 * Comparative Study with GSTR 3B/GSTR 1 * Most Common error and Issues in GSTR 9 |
| 15 | Day 15 | 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 |
| New Return | 1 Hour | * New Return System – RET -1, RET-2, ANX-1, ANX-2 etc |
| 16 | Day 16 | Misc. Advance Topics | 2 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   **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 |
| 17 | Day 17 | E Way Bill in GST | 2 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 * Circular on EWay Bill for – Who will be owner * Live discussion on EWay Bill Portal * **Practical Issues and Solutions** |
| 18 | Day 18 | Final Assessment and Q&A | 2 Hour | On entire Syllabus and Open Q&A. |
|  |  | Total | 36 Hours |  |