

Topic	Detailed Coverage
Assessment Procedure in GST	<p>CHAPTER XII - ASSESSMENT</p> <ol style="list-style-type: none"> 1. Self Assessment - Sec 59 2. Provisional Assessment - Sec 60 3. Scrutiny of Return - Sec 61 4. Non Filler of Return -62 with SOP 5. Assessment of Unregistered Person - Sec 63 6. Fast Track Assessment - Sec 64
Department Audit	<p>SOP for Non Filler of Return</p> <p>CHAPTER XIII - AUDIT</p> <ol style="list-style-type: none"> 1. Department Audit - Sec 65 2. Special Audit - Sec 66 3. Notice for the GST Audit 4. Do's and Don't for GST Audit
INSPECTION, SEARCH, SEIZURE & ARREST	<p>CHAPTER XIV - INSPECTION, SEARCH, SEIZURE AND ARREST (Sec 67 to 72)</p> <ol style="list-style-type: none"> 1. Power of inspection, search and seizure 2. Inspection of goods in movement 3. Power to arrest 4. Power to summon persons to give evidence and produce documents 5. Access to business premises 6. Officers to assist proper officers <p>Relevant Judgement of High Court/ Supreme Court</p>
DEMANDS AND RECOVERY	<p>CHAPTER XV - DEMANDS AND RECOVERY (Sec 73 to Sec 84)</p> <ol style="list-style-type: none"> 1. Determination of tax not paid or erroneously refunded or ITC wrongly availed - Fraud / Other than Fraud 2. General provisions relating to determination of tax 3. Tax wrongfully collected and paid to Government 4. Initiation of recovery proceedings and Recovery of tax 5. Payment of tax and other amount in instalments 6. Transfer of property to be void in certain cases

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	7. Provisional attachment to protect revenue in certain cases
LIABILITY TO PAY IN CERTAIN CASES	<p>CHAPTER XVI - LIABILITY TO PAY IN CERTAIN CASES (Sec 85 - Sec 94)</p> <ol style="list-style-type: none"> 1. Liability in case of transfer of business 2. Liability of agent and principal 3. Liability in case of amalgamation or merger of companies 4. Liability in case of company in liquidation 5. Liability of directors of private company , partners of firm to pay tax 6. Liability of guardians, trustees, etc, Liability of Court of Wards, etc 7. Special provisions regarding liability to pay tax, interest or penalty in certain cases
ADVANCE RULING	<p>CHAPTER XVII - ADVANCE RULING (Sec 95- Sec 106)</p> <ol style="list-style-type: none"> 1. Definitions of Authority for advance ruling 2. Application for advance ruling & Onward Procedure 3. Appellate Authority for Advance Ruling and its Order 4. Rectification and Applicability of advance ruling 5. Advance ruling to be void in certain circumstances 6. Powers of Authority and Appellate Authority
APPEALS AND REVISION	<p>CHAPTER XVIII - APPEALS AND REVISION (Sec 107 to Sec 121)</p> <ol style="list-style-type: none"> 1. Appeals to Appellate Authority 2. Powers of Revisional Authority 3. Constitution of Appellate Tribunal and Benches thereof 4. Procedure before Appellate Tribunal 5. Interest on refund of amount paid for admission of appeal 6. Appeal to High Court/ Supreme Court 7. Nonappealable decisions and orders
Penalties in GST	<p>CHAPTER XIX - OFFENCES AND PENALTIES (Sec 122 to Sec 138)</p>

Topic	Detailed Coverage
	<ol style="list-style-type: none"> 1. Penalty for certain offences 2. Penalty for failure to furnish information return 3. Fine for failure to furnish statistics 4. General penalty 5. General disciplines related to penalty 6. Power to impose penalty in certain cases or waive
Detention and Confiscation of Goods	<ol style="list-style-type: none"> 1. Detention, seizure and release of goods and conveyances in transit 2. Confiscation of goods or conveyances and levy of penalty
Offences in GST	<ol style="list-style-type: none"> 1. Confiscation or penalty not to interfere with other punishments 2. Punishment for certain offences 3. Liability of officers and certain other persons 4. Cognizance of offences 5. Offences by companies 6. Compounding of offences
Job Work Procedure	Section 143 - Job work procedure
Real Estate Sector Analysis Part 1	<ol style="list-style-type: none"> 1. Category of Business Model 2. Joint Development Category 3. Reverse Charge u/s 9(3) of CGST Act 4. Reverse Charge u/s 9(4) of CGST Act
Real Estate Sector Analysis Part 2	<ol style="list-style-type: none"> 1. Plot Development 2. Other Points of Real Estate Sector
Works Contract	<ol style="list-style-type: none"> 1. Rates and Taxes 2. ITC Availability 3. Exemption
Tour and Travel Sector	GST Provision relating to Tour and Travel Sector in GST
TDS and TCS Provision	<ol style="list-style-type: none"> 1. TDS and TCS Applicability 2. TValuation Impact 3. TWhen the provision would not be applicable 4. TRegistration requirement
Exemption from GST	Various Exemption from GST
Exemption from GST	Various Exemption from GST

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Critical Aspect of Refund	Refund related critical issue in Export / SEZ / Deemed Export / Inverted Duty Structure
GST Anti profiteering and Cross Empowerment in GST	<ol style="list-style-type: none"> 1. GST Anti profiteering 2. Cross Empowerment in GST
Misc. Topics	<ol style="list-style-type: none"> 1. Common Portal 2. GST Rating, 3. Information Return 4. Statistics 5. Delegation of Power 6. Removal of Difficulties