

Detail Content of 65 Hours GST Certificate Course

31st Batch - Weekdays Evening (Monday to Friday)

Time 8.30 to 10.30 PM

S.No	Date	Topic	Duration	Detailed Coverage
Module A - Basic to Advance - 25 Hours (Live)				
No Class on Saturday and Sunday				
2	Friday, 17 June, 2022	GST Basics	2 Hours	<ul style="list-style-type: none"> Concept of GST Council, Number of GST Act Benefit of GST Meaning of Certain important terminology Different Type of Supply in GST
No Class on Saturday and Sunday				
3	Monday, 20 June, 2022	Supply Part 1	2 Hours	<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) Discussion of following schedule – <ul style="list-style-type: none"> 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list
4	Tuesday, 21 June, 2022	Supply Part 2	2 Hour	<ul style="list-style-type: none"> Composite Supply vs Mixed Supply a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services
5	Wednesday, 22 June, 2022	Registration in GST	2 Hour	<ul style="list-style-type: none"> Relevant Advance Ruling on Supply 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
6	Thursday, 23 June, 2022	Registration in GST Part 2	1 Hour	<ul style="list-style-type: none"> Amendment and cancellation of registration Practical Exposure on how to take registration
		Composition Levy	1 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
7	Friday, 24 June, 2022	Time of Supply	1 Hour	<ul style="list-style-type: none"> Time of Supply of Goods (Section 12 of CGST Act) along with Notification No 40 dated 13th 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)
No Class on Saturday and Sunday				
8	Monday, 27 June, 2022	Levy and Collection of Taxes and RCM - Part 1	2 Hours	<ul style="list-style-type: none"> RCM on Services and Section 9 of CGST Act Deemed Supplier u/s 9(5) Deemed Supplier u/s 9(5)
9	Tuesday, 28 June, 2022	Levy and Collection of Taxes and RCM - Part 2	2 Hours	<ul style="list-style-type: none"> Detail Discussion on GTA and Legal Service in details Discussion on all categories of RCM u/s 9(3) of CGST Act Reverse Charge u/s 9(4)
10	Wednesday, 29 June, 2022	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 Rules and Provision for Offset of ITC - Case Study Concept of Claim - Reversal – Reclaim Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC Block ITC as per Sec 17(5)
11	Thursday, 30 June, 2022	Input tax credit – Part 2	2 Hours	<ul style="list-style-type: none"> Provision of Section 17 for reversal of common ITC and meaning of Exempt Supply Reversal as per Rule 42/43 for Input, Input Service & Capital Goods Special Provision for Banking, Financial Institutions, NBFC's ITC in case of special circumstances - Sec 18 Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A)
12	Friday, 1 July, 2022	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 Circular 92, 102 and 72
No Class from 25th June to 28th June'22				
13	Wednesday, 6 July, 2022	Value of Supply- Part 2	2 Hour	<ul style="list-style-type: none"> Rule 27 to Rule 31 - Valuation Rule Rule 32 – Margin Method Foreign Exchange, Air Travel Agent, LIC and Buying and Selling of Second hand goods Rule 33 – Pure Agent, Rule 34 and Rule 35
14	Thursday, 7 July, 2022	Place of Supply – Part 2	2 Hours	<ul style="list-style-type: none"> i) Inter State Supply – Intra State Supply ii) Location of Supplier and Recipient iii) Meaning of Recipient Place of Supply of Goods – Section 10 of IGST 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)

15	Friday, 8 July, 2022	Place of Supply – Part 2	2 Hours	<ul style="list-style-type: none">Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of IndiaIGST Valuation Rules - Rule 3 to Rule 9
		Total	30 Hours	
Module B - GST Practical Return Filing and Import/Export, Refund - 12 Hours (Live)				
16	Monday, 11 July, 2022	Import/Export and Refund - Part 1	2 Hours	<ul style="list-style-type: none">Import/ Export of goods vs Import of servicesDeemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017,Merchant Export and condition to make sale @.10%What is the condition for claiming refund – Section 54What is the concept of Inverted Duty Structure and Calculation as per Rule 89(5) read with Notification No 21 and Notification No 26When exporters are not eligible for refundTime limit for refund application
17	Tuesday, 12 July, 2022	Import/Export and Refund - Part 2	2 Hours	<ul style="list-style-type: none">Inverted Duty Structure Refund with JudgementRefund in case of Zero Rated Supply with LUTRefund in case of Zero Rated Supply on Payment of IGSTRefund In case of Intra State considered as Inter along with recent changesOther Refund Categories
18	Wednesday, 13 July, 2022	GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	2 Hour	<u>1. Basic About GST Return</u> a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return <u>2. New QRMP scheme of GST Return</u> a. What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06 b. Opt in Facility and live how to take in GST Portal <u>3. GSTR 3B</u> GSTR 3B - Table Wise discussion Practical Live on GST Portal
19	Thursday, 14 July, 2022	GSTR 1	2 Hours	GSTR 1 - Table Wise discussion Linking with GSTR 3B/ 9 /9C Most common error for each table with solution Practical Experience Live on GST Portal
20	Friday, 15 July, 2022	GSTR 9 - Annual Return	1 Hour	GSTR 9 - Table Wise discussion Linking with GSTR 3B/ 1 /9C Most common error for each table with solution Relevant Rules / Provision of GST linking with respective table Practical Experience Live on GST Portal
		GSTR 9C - Reconciliation Statement	1 Hour	GSTR 9C - Table Wise discussion Linking with GSTR 3B/ 1 /9 Most common error for each table with solution Practical Experience Live on GST Portal
No Class on Saturday and Sunday				
21	Monday, 18 July, 2022	E Way Bill in GST	2 Hours	<ul style="list-style-type: none">What is the various provision of E Way Bill in GSTSituation where part B is not require to be updatedWhere Movement can be happen without E Way BillTransaction where no E Way Bill is requiredCircular on EWay Bill for – Who will be ownerLive discussion on EWay Bill PortalPractical Issues and Solutions
22	Tuesday, 19 July, 2022	Extra Class		Check the requirement of Extra Class
		Total	12 Hours	
No Class till Sunday - Next Class is on Monday				
Module C - Litigation Specific and how to Reply GST Notices - 8 Hours (Live)				
22	Monday, 25 July, 2022	Litigation / Advance Topics - Part 1	2 Hours	Penalties Power to Arrest Advance Ruling Appellate Authority Job Work under GST Invoice, Accounts and Records
23	Tuesday, 26 July, 2022	Litigation / Advance Topics - Part 2	2 Hours	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST GST Audit Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST
24	Wednesday, 27 July, 2022	Drafting Reply	1 Hour	1st Discussion of GST Notice on Input Tax Credit having discrepancies on 1) GSTR 2A vs GSTR 3B, 2) Penalties u/s 74, 3) Penalty u/s 125 for GSTR 3B Penalties Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice
				2nd Discussion - on How to Draft the Reply for GST Notices on Fake Invoices

25	Thursday, 28 July, 2022	Drafting Reply	1 Hours	3rd Discussion - Demand Order for EWAY Bill issued u/s Sec 129 / 130 and Drafting the Appeal
				4th Discussion - Actual Summon and how to Draft the Reply
		Total C	6 Hours	
Module D Case Study on return Filling and Sector wise Analysis (20 Hours)				
Part 1 - Case Study on Practical return Filling - 8 Hours (Recorded)				
1	Recorded Lecture	Case Study on GSTR 1, 3B and 9	4 Hours	Case Study on GSTR 3B Case Study on GSTR 1 Case Study on GSTR 9
2	Recorded Lecture	GSTR 4 & CMP_08	4 Hours	Return for composition levy Table wise discussion of GSTR 4 Table wise discussion of CMP-08 Other compliance of Composition
		GSTR 2A, 2B Reconciliation and JV		Journal Entry to be passed for RCM Entry, Reconciliation GSTR 2A vs. 2B
		GST Portal Overview		Journal Entry to be passed for above Reconciliation GST Portal - Overview
				GST Portal - Various Matching Reports
Module D (Part 2) - Sector Wise Analysis - 12 Hours (Recorded)				
3	Recorded Lecture	Real Estate	2 Hours	Brief Analysis of Real Estate
4	Recorded Lecture	GTA Analysis	2 Hours	Detail analysis on Logistic Sector, GTA
5	Recorded Lecture	Retail / Distributor	3 Hours	Detail analysis on Retail & Distributor, Incl Tax Rate and Exemption
6	Recorded Lecture	Govt Sector	2 Hours	Detail Analysis on Govt Contractor
		Total D (Part 1+2)	17 Hours	
		Total (A+B+C+D)	67	
Exam Preparation				
	1 Week after completion of batch	Time from 8-10 PM	2 Hour	Test - First Attempt to Give Exam
	1 Week after 1st Exam	Time from 8-10 PM	2 Hour	Test - Last Attempt to Give Exam (Else no certificate will be issued)