

Hindi English Mix Medium

Detail Content of 65 Hours GST Certificate Course

36th Batch - Wednesday, Saturday and Sunday

Wed (8-10 PM), Sat (7-10 PM) and Sunday (7-10 AM) from 27th Jan'24 to 6th April'24

S.No	Date	Topic	Time	Duration	Detailed Coverage
Module A - Basic to Advance - 35 Hours (Live)					
Week 1					
1	Saturday, 27 January, 2024	GST Basics	7-10 PM	3 Hours	Basic GST Overview
					How the GST Council Function
					Important pillar of GST Council
					Provision related to Indian constitution
					Tax treatment on ENA and Alcoholic Liquor for Human
					Concept of cooperative federalism
2	Sunday, 28 January, 2024	Supply Part 1	7-10 AM	3 Hours	Concept of GST Council, Number of GST Act
					Benefit of GST
					Meaning of Certain important terminology
					Different Type of Supply in GST
					What is the Taxable Event in Pre GST vs Post GST
					Detailed understanding of Supply (Section 7 of CGST Act)
					Discussion of following schedule –
1. Schedule I – Supply without Consideration					
					2. Schedule II – Supply of Goods/Services
Week 2					
3	Wednesday, 31 January, 2024	Supply Part 2	2 Hour	2 Hour	3. Schedule III – Negative list
					Composite Supply vs Mixed Supply
					Definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services, Exempt vs Zero Rated supply
					Relevant Advance Ruling and Judgement on Supply
4	Saturday, 3 February, 2024	Registration	7-10 PM	3 Hours	Requirement of Registration in GST
					Mandatory Registration – Section 22/24 of CGST
					Exemption from Registration – Section 23 of CGST
5	Sunday, 4 February, 2024	Registration - part 2	7-10 AM	1.50 Hours	Meaning of effective date of registration
					Amendment and cancellation of registration
					Practical Exposure on how to take registration
		Composition Levy		1.50 Hours	Relevant Advance Ruling and Judgement on registration
					Quick round of Q&A
					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
Week 3					
6	Wednesday, 7 February, 2024	Time of Supply	8-10 PM	2 Hours	Time of Supply of Goods (Section 12 of CGST Act) along with
		Levy and Reverse Charge- Part 1			Time of Supply of Services (Section 13 of CGST Act)
				1 Hours	Time of Supply in case of change in Rate of Taxes (Section 14 of
					Concept of Levy and Reverse Charge
					Difference between RCM covered in 9(3) and 9(4)
					Deemed Supplier u/s 9(5)
					List of goods covered under RCM - NN 4/2017 CT Rate
7	Saturday, 10 February, 2024	Levy and Reverse Charge- Part 2	7-10 PM	3 Hours	Discussion on all categories of RCM u/s 9(3) of CGST Act
					Detail Discussion on GTA and Legal Service in details
					Reverse Charge on Import Transaction
					Reverse Charge Case Study
					Relevant Advance Ruling and Judgement
					Quick round of Q&A
8	Sunday, 11 February, 2024	Input tax credit – Part 1	7-10 AM	3 Hours	What is the Eligibility and Condition for claiming ITC- Section 16
					Time limit to claim the ITC and relevance of Debit Note
					Concept of Claim - Reversal – Reclaim
					Comaprison of rule 37 and rule 37A
					Block ITC as per Sec 17(5)
					Relevant Advance Ruling and Judgement
					Quick round of Q&A
Week 4					
9	Wednesday, 14 February, 2024	Input tax credit – Part 2	8-10 PM	2 Hours	Provision of Section 17 for reversal of common ITC and meaning
					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
					Quick Round of Q&A
10	Saturday, 17 February, 2024	Payment of Taxes	7-10 PM	1.50 Hours	Payment of Taxes and restriction
					Electronic Credit vs Electronic Cash Ledger
		Value of Supply		1.50 Hours	Transfer of cash balance between Distinct person and PMT-09
					Value of Supply as per transaction value Section 15
					Inclusion in the Transaction value Sec 15(2) of CGST Act

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		Value of Supply		1.30 Hours	When the Discount will be included / excluded from transaction Quick Round of Q&A
11	Sunday, 18 February, 2024	Value of Supply	7-10 AM	3 Hours	Circular 92, 102 and 72 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 Rule 33B and Rule 33C - Valuation of Online gaming Relevant Advance Ruling and Judgement Quick Round of Q&A
Week 5					
12	Wednesday, 21 February, 2024	Place of Supply – Part 1	8-10 PM	2 Hours	Defintion of Inter State Supply –Intra State Supply SEZ unit vs Sec 12 = Intra/Inter State Supply Place of Supply of Goods – Section 10 of IGST Place of Supply of Goods - Import/Export, Concept of Section 12 - General provision
13	Saturday, 24 February, 2024	Place of Supply – Part 2	7-10 PM	3 Hours	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 à POS of Services when either the Location of Supplier or Location of recipient is out of India IGST Valuation Rules - Rule 3 to Rule 9 Relevant Advance Ruling and Judgement Quick Round of Q&A
14	Sunday, 25 February, 2024	Exemption in the GST	7-9 AM	2 Hours	Exemption related to goods Exemption related to services
		Total		35 Hours	
Module B - GST Practical Return Filling and Import/Export, Refund - 16 Hours (Live)					
Week 6					
15	Wednesday, 28 February, 2024	Import/Export and Refund - Part 1	8-10 PM	2 Hour	Import/ Export of goods vs Import of services Deemed Export - Sec 147 read with Notification No 48 CT Merchant Export and condition to make sale @.10% 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 No export /SEZ Supplies on payment of IGST
16	Saturday, 2 March, 2024	Import/Export and Refund - Part 2	7-10 PM	3 Hour	Time limit for refund application Refund in case of Zero Rated Supply with LUT Refund in case of Zero Rated Supply on Payment of IGST Refund pf Intra State treated as Inter state and Rule 89(1A) Master Circular 125 and other relevant circular like 135 etc Relevant Advance Ruling and Judgement Quick Round of Q&A
17	Sunday, 3 March, 2024	GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	7-10 AM	3 Hour	1. Basic About GST Return a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return 2. New QRMP scheme of GST Return 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 3. GSTR 3B GSTR 3B - Table Wise discussion Practical Live on GST Portal
Week 7					
18	Wednesday, 6 March, 2024	GSTR 1	8-10 PM	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
19	Saturday, 9 March, 2024	GSTR 9 - Annual Return	7-10 PM	3 hours	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			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
					EWAY Bill provision Documentation requirement for EWAY Bill

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20	Sunday, 17 March, 2024	E Way Bill in GST	7-10 AM	3 Hours	Exemption from EWay Bill
					EWay Bill for Gold/Jewellery
					Circular on EWay Bill for – Who will be owner
					Live discussion on EWay Bill Portal
					Penalties provision - section 129 and section 130
					Relevant Advance Ruling and Judgement
Total				16 Hours	Quick Round of Q&A
Module C - Litigation Specific and how to Reply GST Notices - 8 Hours (Live)					
Week 8					
21	Wednesday, 27 March, 2024	Litigation / Advance Topics - Part 1	8-10 PM	2 Hours	Penalties
					Power to Arrest
					Advance Ruling
					Appellate Authority
					Invoice, Accounts and Records
22	Saturday, 30 March, 2024	Litigation / Advance Topics - Part 2	7-10 PM	3 Hours	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
					Assessment under GST
					Inspection, Search & Seizure in GST
					GST Audit
					Assessment under GST
					Inspection, Search & Seizure in GST
23	Sunday, 31 March, 2024	Litigation / Advance Topics - Part 3	7-10 AM	3 Hours	Proper Officer and other concept in GST
		Drafting Reply			Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice
					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
24	Saturday, 6 April, 2024	Doubt clearing Discussion			Common discussion
Total				8 Hours	
Module D Indepth analysis on return Filing (8 Hours)					
1 & 2	Recorded Lecture	GSTR 1, 3B and 9 and 9C		3 Hours	Case Study on GSTR 3B
					Case Study on GSTR 1
					Case Study on GSTR 9
3 & 4	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			
					Journal Entry to be passed for RCM Entry,
					Reconciliation GSTR 2A vs. 2B
					Journal Entry to be passed for above Reconciliation
					GST Portal - Overview
					GST Portal - Various Matching Reports
Total (A+B+C+D)				65 Hours	
Exam Preparation					
1	Sunday, 21 April, 2024	Time 10 AM to 12 Noon	2 Hours	2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Sunday, 28 April, 2024	Time 10 AM to 12 Noon	2 Hours	2 Hours	Test - First Attempt - 2nd chance (Next Sunday after first Attempt)
3	Sunday, 5 May, 2024	Time 10 AM to 12 Noon	2 Hours	2 Hours	Test - Second Attempt - Only 1 chance (Next Sunday after 2nd chance of first Attempt)