

Hindi Medium (Content English + Discussion in Hindi)

Detail Content of 65 Hours GST Certificate Course

33rd Batch - Weekdays Evening (Monday to Friday)

Time 8 to 10 PM - Friday 23rd December 2022

S.No	Date	Topic	Duration	Detailed Coverage
Module A - Basic to Advance - 31 Hours (Live)				
1	Friday, 23 December, 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				
2	Monday, 26 December, 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 – 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list
3	Tuesday, 27 December, 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 · Relevant Advance Ruling on Supply
4	Wednesday, 28 December, 2022	Registration in GST	2 Hour	<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
5	Thursday, 29 December, 2022	Registration in GST-part 2	2 Hour	<ul style="list-style-type: none"> · Meaning of effective date of registration · Amendment and cancellation of registration · Practical Exposure on how to take registration · Quick roud of Q&A
6	Friday, 30 December, 2022	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
		Time of Supply	1 Hour	<ul style="list-style-type: none"> · Time of Supply of Goods (Section 12 of CGST Act) along with · Time of Supply of Services (Section 13 of CGST Act) · Time of Supply in case of change in Rate of Taxes (Section 14
No Class on Saturday and Sunday				
7	Monday, 2 January, 2023	Time of Supply	1 Hour	<ul style="list-style-type: none"> · Time of Supply of Goods (Section 12 of CGST Act) along with · Time of Supply of Services (Section 13 of CGST Act) · Time of Supply in case of change in Rate of Taxes (Section 14
		Levy and Collection of Taxes and RCM - Part 1	1 Hours	<ul style="list-style-type: none"> · RCM on Services and · Section 9 of CGST Act · Deemed Supplier u/s 9(5)
8	Tuesday, 3 January, 2023	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)
9	Wednesday, 4 January, 2023	Levy and Collection of Taxes and RCM - Part 3	2 Hours	<ul style="list-style-type: none"> · Reverse Charge Case Study · Reverse Charge on Import Transaction · Reverse Charge Reporting in GSTR 3B and GSTR 1
10	Thursday, 5 January, 2023	Input tax credit – Part 1	2 Hours	<ul style="list-style-type: none"> · What is the Eligibility and Condition for claiming ITC- Section · 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 · Block ITC as per Sec 17(5)
11	Friday, 6 January, 2023	Input tax credit – Part 2	2 Hours	<ul style="list-style-type: none"> · Provision of Section 17 for reversal of common ITC and · 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)
No Class on Saturday and Sunday				
12	Monday, 9 January, 2023	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
				<ul style="list-style-type: none"> · Rule 27 to Rule 31 - Valuation Rule · Rule 32 – Margin Method

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13	Tuesday, 10 January, 2023	Value of Supply- Part 2	2 Hour	Foreign Exchange, Air Travel Agent, LIC and Buying and Selling of Second hand goods · Rule 33 – Pure Agent , Rule 34 and Rule 35
14	Wednesday, 11 January, 2023	Place of Supply – Part 2	2 Hours	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,
15	Thursday, 12 January, 2023	Place of Supply – Part 2	2 Hours	· Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)
16	Friday, 13 January, 2023	Place of Supply – Part 3	1 Hours	· 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
		Total	31 Hours	
Module B - GST Practical Return Filing and Import/Export, Refund - 12 Hours (Live)				
1	Monday, 16 January, 2023	Import/Export and Refund - Part 1	2 Hours	· Import/ Export of goods vs Import of services · Deemed 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 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 · Time limit for refund application
2	Tuesday, 17 January, 2023	Import/Export and Refund - Part 2	2 Hours	· Inverted Duty Structure Refund with Judgement · Refund in case of Zero Rated Supply with LUT · Refund in case of Zero Rated Supply on Payment of IGST · Refund In case of Intra State considered as Inter along with recent changes · Other Refund Categories
3	Wednesday, 18 January, 2023	GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	2 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
4	Thursday, 19 January, 2023	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
5	Friday, 20 January, 2023	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				
6	Monday, 23 January, 2023	E Way Bill in GST	2 Hours	· 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
		Total	12 Hours	
Module C - Litigation Specific and how to Reply GST Notices - 6 Hours (Live)				
1	Tuesday 24 January 2023	Litigation / Advance	2 Hours	Penalties Power to Arrest Advance Ruling

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1	Tuesday, 24 January, 2023	Topics - Part 1	2 Hours	Appellate Authority Job Work under GST Invoice, Accounts and Records
2	Wednesday, 25 January, 2023	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 Assessment under GST Inspection, Search & Seizure in GST
3	Thursday, 26 January, 2023	Litigation / Advance Topics - Part 3	1 Hour	Proper Officer and other concept in GST
		Drafting Reply	1 Hour	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
Total			6 Hours	
Module D Case Study on return Filing and Sector wise Analysis (16 Hours)				
Part 1 - Case Study on Practical return Filing - 8 Hours (Recorded)				
1/2	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
3/4	Recorded Lecture	GSTR 4 & CMP_08 GSTR 2A, 2B Reconciliation and JV GST Portal Overview	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
Module D (Part 2) - Sector Wise Analysis - 8 Hours (Recorded)				
1	Recorded Lecture	Real Estate	2 Hour	Brief Analysis of Real Estate
2	Recorded Lecture	GTA Analysis	2 Hour	Detail analysis on Logistic Sector, GTA
3	Recorded Lecture	Education Sector	2 Hour	Detail analysis on Education Sector incl exemption, Taxation etc.
4	Recorded Lecture	Govt Sector	2 Hour	Detail Analysis on Govt Contractor
Total D (Part 1+2)			16 Hours	
Total (A+B+C+D)			65 Hours	
Exam Preparation				
	1 Week after completion of batch	Time from 8.30-10 PM	1.5 Hour	Test - First Attempt to Give Exam
	1 Week after 1st Exam	Time from 8.30-10 PM	1.5 Hour	Test - Last Attempt to Give Exam (Else no certificate will be issued)

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