

**English Medium**

**Detail Content of 65 Hours GST Certificate Course**

**44th Batch - from 21st May'26 to 26th Jun'26**

**Monday to Friday (One Day Gap on Wednesday) from 8 to 10 PM**

<b>Detailed Coverage</b>					
<b>Module A - Basic to Advance (Live) - 22 Hours</b>					
1	Thursday, 21 May, 2026	GST Basics	Industry Expert	2 Hours	Basic GST Overview
					Constitutional amendment for GST
					Impartance and relevance of GST Council
2	Friday, 22 May, 2026	Composition Levy	Industry Expert	2 Hours	Eligibility, Condition and Restriction for composition Levy
					Diff - Sec 10(1) and Sec 10(2A)
					Rate of taxes, Impact of ITC, Time limit for opt in / opt out from Composition
<b>No Class on Saturday &amp; Sunday</b>					
3	Monday, 25 May, 2026	Supply Part 1	Industry Expert	2 Hours	What is the Taxable Event in Pre GST vs Post GST
					Detailed understanding of Supply (Section 7 of CGST Act)
					Defintion of Goods, Services, Business, Taxable Supply etc
					Schedule I - Supply made without consideration
					Schedule II - Supply of goods or services
4	Tuesday, 26 May, 2026	Supply Part 2	Industry Expert	2 Hour	Schedule III – Negative list
					Composite Supply vs Mixed Supply
					Relevant Circular / Judgment on Supply
<b>No Class on Wednesday</b>					
5	Thursday, 28 May, 2026	Levy and Collection of Taxes and RCM - Part 1	Industry Expert	2 Hours	Concept of RCM, Diff between 9(3) and 9(4) and documentations
					Deemed Supplier u/s 9(5)
					Detail Discussion on GTA and Legal Service in details

6	Friday, 29 May, 2026	Levy and Collection of Taxes and RCM - Part 2	Industry Expert	2 Hours	Discussion on all categories of RCM u/s 9(3) of CGST Act
					RCM u/s 9(4), RCM on import of goods and services
					Relevant Circular on Reverse Charge
<b>No Class on Saturday &amp; Sunday</b>					
7	Monday, 1 June, 2026	Value of Supply	Industry Expert	2 Hours	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
8	Tuesday, 2 June, 2026	Value of Supply- Part 2	Industry Expert	2 Hours	Rule 27 to Rule 31 - Valuation Rule
					Rule 32 – Margin Method
					Foreign Exchange, Air Travel Agent, LIC etc
					Rule 33 – Pure Agent , Rule 34 and Rule 35
<b>No Class on Wednesday</b>					
9	Thursday, 4 June, 2026	Time of Supply	Industry Expert	2 Hours	Time of Supply for goods
					Time of Supply for Services
					Time of Supply in case of change in Rate of Taxes
10	Friday, 5 June, 2026	Place of Supply	Industry Expert	2 Hour	Definition - Inter and Intra State Supply, Location of Supplier (LOS) and Location of receipt (LOR),
					Place of Supply of Goods – Section 10 of IGST
					Place of Supply of Goods - Import/Export (Sec 11)
<b>No Class on Saturday &amp; Sunday</b>					
					POS of Services when LOS and LOR both are in India (Sec 12)

11	Monday, 8 June, 2026	Place of Supply – Part 2	Industry Expert	2 Hour	POS of Services when LOS / LOR anyone is outside India (Sec 13)
					IGST Valuation Rules - Rule 3 to Rule 9
					Important circular / Judgments for the POS

<b>Module B - Place of Supply, Import/Export and Refund - 8 Hours (Live)</b>					
12	Tuesday, 9 June, 2026	Input tax credit – Part 1	Industry Expert	2 Hours	Eligibility and Condition for ITC- Section 16 and Rule 36
					Requirement and reversal of ITC (rule 37)
					Requirement and reversal of ITC (rule 37A) and Reclaim Sec 41
					Block ITC as per Sec 17(5)
<b>No Class on Wednesday</b>					
13	Thursday, 11 June, 2026	Input tax credit – Part 2	Industry Expert	2 Hours	<u>Concept of rule 42/43 and Practical case study on Reversal as per Rule 42 TC in case of special circumstances - Sec 18 Interest on delay payment of Tax - Section 50 and Rule 88B Rules and Provision for Offset of ITC - Case Study</u> Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86)
14	Friday, 12 June, 2026	Import/Export and Refund - Part 1	Industry Expert	2 Hours	Concepts relating to import and export of goods and services
					Concept of zero-rated supplies, (including SEZ supplies, LUT etc)
					Place of supply provisions governing Imports and exports
					Concept of deemed exports and merchant exports
					Basic of refunds under GST including various types of refunds
<b>No Class on Saturday &amp; Sunday</b>					
15	Monday, 15 June, 2026	Import/Export and Refund - Part 2	Industry Expert	2 Hours	Analysis of refunds in the following cases including conditions,
					Refund relating to export of goods/service without payment of taxes
					Refund related to inverted duty structure
					Other refund types (Deemed exports, SEZ etc)
					Overview of refund filing process on GST portal
<b>Module C - Return Filing, Registration, Invoicing and Eway Bill - 16 Hours (Live)</b>					
16	Tuesday, 16 June, 2026	Concept of GST Return and GSTR 3B	Industry Expert	2 Hours	Diff type of GST Return for category of registration
					What is IFF, Method of payment (Fixed Sum or Self assessment),
					Opt in Facility and live how to take in GST Portal
					<b>GSTR 3B</b> - Table Wise discussion
<b>No Class on Wednesday</b>					

17	Thursday, 18 June, 2026	GSTR 1	Industry Expert	2 hours	GSTR 1 - Table Wise discussion
					Linking with GSTR 3B/ 9 /9C
					Most common error for each table with solution
					Practical Live on GST Portal
18	Friday, 19 June, 2026	GSTR 9 - Annual Return	Industry Expert	2 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
<b>No Class on Saturday &amp; Sunday</b>					
19	Monday, 22 June, 2026	GSTR 9C - Reconciliation Statement	Industry Expert	2 Hours	GSTR 9C - Table Wise discussion
					Linking with GSTR 3B/ 1 /9
					Most common error for each table with solution
					Relevant Rules / Provision of GST linking with respective table
					Practical Experience Live on GST Portal
20	Tuesday, 23 June, 2026	Registration in GST	Industry Expert	2 Hours	Requirement of Registration in GST
					Mandatory Registration – Section 22/24 of CGST
					Exemption from Registration – Section 23 of CGST
<b>No Class on Wednesday</b>					
					Effective date of registration and time limit to add bank details
21	Thursday, 25 June, 2026	Registration in GST-part	Industry Expert	2 Hours	Suspension and cancellation of registration
		2			Amendment - Core Amendment & non core amendment

					Relevant Circular / Judgment on Registration
22	Friday, 26 June, 2026	E Way Bill in GST	Industry Expert	1 Hour	What is the various provision of E Way Bill in GST
					Situation where part B is not require to be updated

					Exemption from Eway Bill
					Live discussion on EWay Bill Portal
					Practical Issues and Solutions
		Invoice, Accounts and Record and E-Invoicing		1 Hour	Time limit for Invoicing, Content of Different type of Documents
					Invoice in case of Special circumstance like Banking, GTA etc
					Accounts and record - for Normal / Composition
					E Invoicing - Applicability, Exemptions, Circular and CBIC Flyer
					Dynamic QR Code and Circular
		<b>Total</b>		<b>44 Hours</b>	
<b>Online classes completed</b>					
<b>Module D - Litigation Specific and how to Reply GST Notices - 19 Hours (Recorded)</b>					
1	Recording	GST Litigation and Advance Topics	Recording	12 Hours	Assessment under GST
					Demand and Recovery in GST
					First Appeal and Revisional Authority
					Recovery of Arrears: Litigation Process, Judgments of Various Courts and Tribunals
					Proper Officer in GST
					How to handle departmental Audit under GST
					Handling of Notice and first appeal
2	Recording	GST Classification	Recording	3 Hours	Classification of Goods-Services in GST
					Classification for services
					recent Judgement
3	Recording	ISD vs Cross Charge	Recording	4 Hours	Concept of ISD and Cross Charge
					Schedule I and Circular regarding ISD
					GSTR 6 and GSTR 6A
		<b>Total</b>		<b>19 Hours</b>	
		<b>Total (A+B+C+D)</b>		<b>65 Hours</b>	

**Exam - 1st Attempt (Can Appear on any one chance out of 2 dates ) and 2nd Attempt (One Chance)**

1	<b>Sunday, 26 July, 2026</b>	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	<b>Sunday, 2 August, 2026</b>	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt - 2nd chance (This exam is on next Sunday after 1st chance first Attempt)
3	<b>Sunday, 9 August, 2026</b>	Time 10 AM to 12 Noon		2 Hours	Test - Second Attempt - Only 1 chance
4	<b>Thursday, 8 October, 2026</b>	Certificate			Courier of MSME Certificate