

Hindi English Mix Language

Detail Content of 60 Hours GST Certificate Course

42nd Batch - Saturday and Sunday (HindiEnglish Mix Language)

Wednesday (8-10 PM), Saturday (8-10 PM) and Sunday (7.30 AM - 10.30 AM) from 17th May'25

Detailed Coverage

Module A - Basic to Advance - 25 Hours (Live)

1	Saturday, 17 May, 2025	GST Basics	8 to 10 PM (Evening)	2 Hour	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 consumption
					Concept of cooperative federalism
2	Sunday, 18 May, 2025	Supply Part 1	7.30 to 10.30 AM (Morning)	3 Hours	Basic of GST - Balance Part
					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
					Supply in 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	Wednesday, 21 May, 2025	Supply Part 2	8 to 10 PM (Evening)	2 Hours	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	Wednesday, 28 May, 2025	Registration	8 to 10 PM (Evening)	2 Hours	Requirement of Registration in GST
					Mandatory Registration – Section 22
					Mandatory registration u/s 24 of CGST
					Exemption from Registration – Section 23 of CGST
					Meaning of effective date of registration
					Amendment and cancellation of registration
5	Wednesday, 4 June, 2025	Registration	8 to 10 PM (Evening)	1 Hour	Amendment and cancellation of registration
					Practical Exposure on how to take registration
					Quick round of Q&A
		Composition Levy		1 Hour	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 itsimplication on Rate
6	Saturday, 7 June, 2025	Time of Supply	8 to 10 PM (Evening)	2 Hours	Time of Supply of Goods (Section 12 of CGST Act) along with Notification No 40 dated 13th Oct'17 & Notification No 66 dated 15th Nov 2017
					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)
7	Sunday, 8 June, 2025	Levy and Collection of Taxes and RCM - Part 1	7.30 to 10.30 AM (Morning)	3 Hours	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
8	Wednesday, 11 June, 2025	Levy and Collection of Taxes and RCM - Part 2	8 to 10 PM (Evening)	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

9	Saturday, 14 June, 2025	Input tax credit – Part 1	8 to 10 PM (Evening)	2 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
9	Sunday, 15 June, 2025	Input tax credit – Part 2	7.30 to 10.30 AM (Morning)	3 Hours	Comaprison of rule 37 and rule 37A
					Block ITC as per Sec 17(5)
					Provision of Section 17 for reversal of common ITC and meaning of
					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	Wednesday, 18 June, 2025	Payment of Taxes	8 to 10 PM (Evening)	1 Hour	Payment of Taxes and restriction
					Electronic Credit vs Electronic Cash Ledger
					Transfer of cash balance between Distinct person and PMT-09
		Value of Supply		1 Hour	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

11	Saturday, 21 June, 2025	Value of Supply	8 to 10 PM (Evening)	2 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
		Total		25 Hours	
Module B - Place of Supply, Import/Export and Refund - 10 Hours (Live)					
12	Sunday, 22 June, 2025	Place of Supply – Part 1	7.30 to 10.30 AM (Morning)	3 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	Wednesday, 25 June, 2025	Place of Supply – Part 2	8 to 10 PM (Evening)	2 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	Saturday, 28 June, 2025	Import/Export and Refund - Part 1	8 to 10 PM (Evening)	2 Hours	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
15	Sunday, 29 June, 2025	Import/Export and Refund - Part 2	7.30 to 10.30 AM (Morning)	3 Hours	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 of 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
		Total		10 Hours	
Module C - Return Filing, Eway Bill and Invoicing - 10 Hours (Live)					
					1. Basic About GST Return
					a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return
		GSTR Return Basic			2. New QRMP scheme of GST Return
16	Sunday, 6 July, 2025	Concept and New QRMP	7.30 to 10.30 AM	3 Hours	a. What is IFF, Method of payment (Fixed Sum or Self assessment),

Scheme and GSTR 3B (Morning)

16 Sunday, 6 July, 2025
GSTR Return Basic

Concept and New QRMP 7.30 to 10.30 AM 3 Hours

		Scheme and GSTR 3B	(Morning)		b. Opt in Facility and live how to take in GST Portal
					3. GSTR 3B

					GSTR 3B - Table Wise discussion
					4. GSTR 1
					GSTR 1 - Table Wise discussion
17	Sunday, 13 July, 2025	GSTR 9 - Annual Return	7.30 to 10.30 AM (Morning)	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
		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
18	Sunday, 20 July, 2025	E Way Bill in GST		1.50 Hours	EWAY Bill provision
					Documentation requirement for EWAY Bill
					Exemption from EWAY Bill
					EWAY Bill for Gold/Jewellery
					Circular on EWay Bill for – Who will be owner
					Penalties provision - section 129 and section 130
		Invoice, Accounts and Record and E Invoicing		1.50 Hours	Time limit for Invoicing, Content of Different type of Documents
					Continues supply of goods and Services
					Invoice in case of Special Circumstance
					Accounts and record - for Normal / Composition
					E Invoicing - Applicability, Exemptions, Circular and CBIC Flyer
					Dynamic QR Code and Circular
		Total		10 Hours	

Module D - Litigation Specific and how to Reply GST Notices - 15 Hours (Recorded)					
1	Recording	GST Litigation and Advance Topics		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		3 Hours	Classification of Goods-Services in GST
					Classification for services
					recent Judgement
		Total		15 Hours	
Exam Preparation					
1	Sunday, 17 August, 2025	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Sunday, 24 August, 2025	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt - 2nd chance (Next Sunday after first Attempt)
3	Sunday, 31 August, 2025	Time 10 AM to 12 Noon		2 Hours	Test - Second Attempt - Only 1 chance (Next Sunday after 2nd chance of first Attempt)