

English Medium

Detail Content of 65 Hours GST Certificate Course

43rd Batch - from 15th Sep'25 to 21st Oct'25

Monday to Friday (One day gap - Wednesday in a week) from 8 to 10 PM

S.No	Date	Topic		Duration	Detailed Coverage
Module A - Basic to Advance (Live) - 22 Hours					
1	Monday, 15 September, 2025	GST Basics	CA Vishal G Poddar	2 Hours	Basic GST Overview Constitutional amendment for GST Importance and relevance of GST Council
2	Tuesday, 16 September, 2025	Composition Levy	CA Vishal G Poddar	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
No Class on Wednesday					
3	Thursday, 18 September, 2025	Supply Part 1	CA Vishal G Poddar	2 Hours	What is the Taxable Event in Pre GST vs Post GST Detailed understanding of Supply (Section 7 of CGST Act) Definition of Goods, Services, Business, Taxable Supply etc Schedule I - Supply made without consideration Schedule II - Supply of goods or services
4	Friday, 19 September, 2025	Supply Part 2	CA Vishal G Poddar	2 Hour	Schedule III – Negative list Composite Supply vs Mixed Supply Relevant Circular / Judgment on Supply
No Class on Saturday & Sunday					
5	Monday, 22 September, 2025	Levy and Collection of Taxes and RCM - Part 1	CA Rishab Parikh	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	Tuesday, 23 September, 2025	Levy and Collection of Taxes and RCM - Part 2	CA Rishab Parikh	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
No Class on Wednesday					
7	Thursday, 25 September, 2025	Value of Supply	CA Rishab Parikh	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 Circular 92, 102 and 72
8	Friday, 26 September, 2025	Value of Supply- Part 2	CA Rishab Parikh	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
No Class on Saturday & Sunday					
9	Monday, 29 September, 2025	Time of Supply	CA Rishab Parikh	2 Hours	Time of Supply for goods Time of Supply for Services Time of Supply in case of change in Rate of Taxes
10	Tuesday, 30 September, 2025	Input tax credit – Part 1	CA Vishal G Poddar	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)

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Module A Module B Module C

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No Class on Wednesday					
2nd Oct - Dassehra & Mahatma Ghandhi Jayanti					
11	Friday, 3 October, 2025	Input tax credit – Part 2	CA Vishal G Poddar	2 Hours	Concept of rule 42/43 and Practical case study on Reversal as per Rule 42
					ITC 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
					Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A, Rule 86B)
Module B - Place of Supply, Import/Export and Refund - 8 Hours (Live)					
No Class on Saturday & Sunday					
12	Monday, 6 October, 2025	Place of Supply	CA. Tarun Arora	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)
13	Tuesday, 7 October, 2025	Place of Supply - Part 2	CA. Tarun Arora	2 Hour	POS of Services when LOS and LOR both are in India (Sec 12)
					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
No Class on Wednesday					
14	Thursday, 9 October, 2025	Import/Export and Refund - Part 1	CA Archana Jain	2 Hours (Timing 7:00 PM to 9:00PM)	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
15	Friday, 10 October, 2025	Import/Export and Refund - Part 2	CA Archana Jain	2 Hours (Timing 7:00 PM to 9:00PM)	Analysis of refunds in the following cases including conditions, calculation
					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
Module C - Return Filing, Registration, Invoicing and Eway Bill - 16 Hours (Live)					
No Class on Saturday & Sunday					
16	Monday, 13 October, 2025	Concept of GST Return and GSTR 3B	CA Saurabh Baser	2 Hours	Diff type of GST Return for category of registration
					What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06
					Opt in Facility and live how to take in GST Portal
					GSTR 3B - Table Wise discussion
17	Tuesday, 14 October, 2025	GSTR 1	CA Saurabh Baser	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
No Class on Wednesday					
18	Thursday, 16 October, 2025	GSTR 9 - Annual Return	CA Saurabh Baser	2 Hours	GSTR 9 - Table Wise discussion
					Linking with GSTR 3B/ 1 /9C
					Most common error for each table with solution

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					Relevant Rules / Provision of GST linking with respective table
					Practical Experience Live on GST Portal
19	Friday, 17 October, 2025	GSTR 9C - Reconciliation Statement	CA Saurabh Baser	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
No Classes on Saturday & Sunday					
20th oct Diwali					
20	Tuesday, 21 October, 2025	Registration in GST	CA Ashish Agrawal	2 Hours	Requirement of Registration in GST
					Mandatory Registration – Section 22/24 of CGST
					Exemption from Registration – Section 23 of CGST
21	Thursday, 23 October, 2025	Registration in GST- part 2	CA Ashish Agrawal	2 Hours	Effective date of registration and time limit to add bank details
					Suspension and cancellation of registration
					Amendment - Core Amendment & non core amendment
					Relevant Circular / Judgment on Registration
22	Friday, 24 October, 2025	E Way Bill in GST	CA Ashish Agrawal	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 ciurcumstance like Banking, GTA etc
					Accounts and record - for Normal / Composition
					E Invoicing - Applicability, Exemptions, Circular and CBIC Flyer
					Dynamic QR Code and Circular
		Total		44 Hours	
Online classes completed					
Module D - Litigation Specific and how to Reply GST Notices - 19 Hours (Recorded)					
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
					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

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				GSTR 6 and GSTR 6A
		Total	19 Hours	
		Total (A+B+C+D)	65 Hours	
Exam - 1st Attempt (Can Appear on any one chance out of 2 dates) and 2nd Attempt (One Chance)				
1	Sunday, 23 November, 2025	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Sunday, 30 November, 2025	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	Sunday, 7 December, 2025	Time 10 AM to 12 Noon	2 Hours	Test - Second Attempt - Only 1 chance
4	Thursday, 5 February, 2026	Certificate		Courier of MSME Certificate

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