

Place of Supply, Import/Export & Refund

1	Monday, 9 December, 2024	Registration in GST	2 Hour	Requirement of Registration in GST
				Mandatory Registration – Section 22/24 of CGST
				Exemption from Registration - Section 23 of CGST
2	Tuesday, 10 December, 2024	Registration in GST- part 2	2 Hour	Effective date of registration and time limit to add bank details
				Suspension and cancellation of registration
				Amendment - Core Amendment & non core amendment
3	Thursday, 12 December, 2024	Composition Levy	1 Hour	Eligibility, Condition and Restriction for composition Levy
				Diff - Sec 10(1) and Sec 10(2A)
		Time of Supply	1 Hour	Rate of taxes, Impact of ITC, Time limit for opt in / opt out from Composition
4	Friday, 13 December, 2024	Place of Supply	2 Hour	Time of Supply for goods
				Time of Supply for Services
				Time of Supply in case of change in Rate of Taxes
5	Monday, 16 December, 2024	Place of Supply - Part 2	2 Hours	Definition - Inter and Intra State Supply, Location of Supplier (LOS) and Location of recipient (LOR),
				Place of Supply of Goods - Section 10 of IGST
				Place of Supply of Goods - Import/Export (Sec 11)
5	Monday, 16 December, 2024	Place of Supply - Part 2	2 Hours	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