

Detail Content for GST - 40 Hours

Time - 9 PM to 10.30 PM (Monday to Friday)

Faculty - CA Arun Chhajer

S.No	Date	Topic	Duration	Detailed Coverage
Module A - Basic GST				
1	Friday, 1 July, 2022	GST Basics	1.50 Hours	Concept of GST like Supply, ITC Concept of Forward Charge and Reverse Charge with Example Concept of Double Taxation - Comparison pre GST era vs GST Quick Round of Q&A
No Class on Saturday and Sunday				
2	Wednesday, 6 July, 2022	GST Basics	30 Minutes	Concept of Inter State Supply and Intra State Supply with Example Number of GST Act with difference between State and Union Territory Computation of GST and Calculation of Tax Payable with Example Overview of GSTR 3B - Outward Supply, RCM, ITC, Block Credit etc Quick Round of Q&A
		Registration in GST	1 Hour	Practical Exposure on how to take registration Requirement of Registration in GST Calculation of Agg Turnover with Examples Mandatory Registration – Section 22 Exemption from Registration – Section 23 of CGST State / UT wise Registration Requirement Quick Round of Q&A
3	Thursday, 7 July, 2022	Registration in GST	1 Hour	Mandatory Registration – Section 24 Amendment and cancellation of registration Practical Exposure on how to take registration Quick Round of Q&A
		Composition Levy	30 Minutes	Eligibility of Composition Restriction and limitation How to make application for composition levy Intimation to Department in CMP-01/CMP-02/CMP-03/CMP-04 Quarterly and Yearly Compliance - CMP-08 and GSTR 04 Annual Return Quick Round of Q&A
4	Friday, 8 July, 2022	Time of Supply	1.50 Hours	Time of Supply of Goods (Section 12 of CGST Act) 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) Quick Round of Q&A
No Class on Saturday and Sunday				
5	Monday, 11 July, 2022	GST Taxable Event - Supply (Part 1)	1.50 Hours	What is the Taxable Event in Pre GST vs Post GST Detailed understanding of Supply (Section 7 of CGST Act) Discussion of following schedule – Schedule I – Supply without Consideration Quick Round of Q&A
6	Tuesday, 12 July, 2022	GST Taxable Event - Supply (Part 2)	30 Minutes	Schedule II – Supply of Goods/Services Schedule III – Negative list Composite Supply vs Mixed Supply Quick Round of Q&A
		Reverse Charge Part 1	1 Hour	Concept of Reverse Charge in GST Difference and importance of Sec 9(3) and 9(4) Discussion of Goods under RCM Discussion of Services under RCM Quick Round of Q&A
7	Wednesday, 13 July, 2022	Reverse Charge Part 2	1.30 Hours	Discussion of Services under RCM Detail Discussion on GTA and Legal Service in details Practical Example on Reverse Charge Quick Round of Q&A
8	Thursday, 14 July, 2022	Input tax credit – Part 2	1.50 Hours	What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Requirement and reversal of ITC (rule 37) Concept of Claim - Reversal – Reclaim Clarification on Non Filing of GSTR1 on ineligibility for taking ITC Block ITC as per Sec 17(5)
9	Friday, 15 July, 2022	Input tax credit – Part 2	1.50 Hours	Provision of Section 17 for reversal of common ITC and meaning of Reversal as per Rule 42/43 for Input, Input Service & Capital Goods ITC in case of special circumstances - Sec 18 Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A) Quick Round of Q&A
No Class on Saturday and Sunday				
10	Monday, 25 July, 2022	Payment of Tax	1.50 Hours	Rules and Provision for Offset of ITC - Case Study Interest on late payment of Tax and Wrongful ITC Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A) ITC in case of special circumstances - Sec 18 Practical Case Study on Interest, offset of liability Quick Round of Q&A Value of Supply as per transaction value Section 15

11	Tuesday, 26 July, 2022	Value of Supply – Part 1	1.50 Hours	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 Quick Round of Q&A
12	Wednesday, 27 July, 2022	Value of Supply- Part 2	30 Minutes	Rule 32 - Margin Method Rule 33 – Pure Agent , Rule 34 and Rule 35 Practical Example on Valuation
		Place of Supply – Part 1	1 Hour	Important Definition - Inter State / Intra State Supply Place of Supply of Goods – Section 10 of IGST Place of Supply of Goods - Import/Export, Quick Round of Q&A
13	Thursday, 28 July, 2022	Place of Supply – Part 2	1.50 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 → POS of Services when either the Location of Supplier or Location of recipient is out of India Case Study and Practical Examples Import/ Export of goods vs Import of services Deemed Export , Merchant Export, Concept of Letter of Undertaking Quick Round of Q&A
14	Friday, 29 July, 2022	Import/Export and Refund - Part 1	1.50 Hours	Application in GST Portal for LUT Quick Round of Q&A Practical Example on Inverted Duty Structure Refund in case of Zero Rated Supply on Payment of IGST Refund In case of Intra State considered as Inter along with recent changes Time limit for refund application GST Portal Overview for Refund application Quick Round of Q&A
No Class on Saturday and Sunday				
15	Monday, 1 August, 2022	GSTR Return Basic Concept and New QRMP Scheme	1.50 Hours	1. Basic About GST Return 2. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return 3. Categorise wise GST Return <u>New QRMP scheme of GST Return</u> 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 Practical Live on GST Portal Quick Round of Q&A
16	Tuesday, 2 August, 2022	GSTR 1	1.50 Hours	GSTR 1 - Table Wise discussion - New Addition Impact on GSTR 3B Most common error for each table with solution Practical Experience Live on GST Portal Quick Round of Q&A
17	Wednesday, 3 August, 2022	GSTR 3B	1.50 Hours	GSTR 3B - Table Wise discussion - Outward Supply GSTR 3B - Table Wise discussion - Input Tax Credit GSTR 2A and GSTR 2B Impact of RCM Transaction and Reporting Quick Round of Q&A
18	Thursday, 4 August, 2022	GSTR 3B	1.50 Hours	Reporting of Ineligible Credit Late Fees and Interest calculation in GSTR 3B with Examples Practical Live on GST Portal Quick Round of Q&A
19	Friday, 5 August, 2022	Invoice, Accounts and Record	1.50 Hours	Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan etc. Accounts and Record to be maintained by all Registered Person Location, Electronic Form, Period of retention of books
No Class on Saturday and Sunday				
20	Monday, 8 August, 2022	E Way Bill in GST	1.50 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
21	Tuesday, 9 August, 2022	E Way Bill in GST	1.50 Hours	Practical Exposure on how to make EWAY Bill Bill to Ship to and Bill from Ship from Model Quick Round of Q&A
22	Wednesday, 10 August, 2022	Exam	1.50 Hours	Exam on all the topics
Recording - Case Study on Practical return Filling - 8 Hours				
1	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
		GSTR 4 & CMP_08		Return for composition levy Table wise discussion of GSTR 4 Table wise discussion of CMP-08

2	Recorded Lecture		4 Hours	Other compliance of Composition
		GSTR 2A, 2B Reconciliation and JV		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 - Overview
				GST Portal - Various Matching Reports
No Class on Saturday and Sunday				
		Total	40	
Exam Preparation				
1	Saturday, 20 August, 2022	Govt Exam	1.50 Hours	Time 8 PM