

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					
S.No	Date	Topic		Duration	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 federliasm
2	Sunday, 18 May, 2025	Supply Part 1	7.30 to 10.30 AM (Morning)	3 Hours	<b>Basic of GST - Balance Part</b> 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 <b>Supply in GST</b> 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. Schedule III – Negative list
3	Wednesday, 21 May, 2025	Supply Part 2	8 to 10 PM (Evening)	2 Hours	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 its implication 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	Comparison 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
		<b>Total</b>		<b>25 Hours</b>	
<b>Module B - Place of Supply, Import/Export and Refund - 10 Hours (Live)</b>					
12	Sunday, 22 June, 2025	Place of Supply – Part 1	7.30 to 10.30 AM (Morning)	3 Hours	Definition 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 pf 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
		<b>Total</b>		<b>10 Hours</b>	
<b>Module C - Return Filling, Eway Bill and Invoicing - 10 Hours (Live)</b>					
16	Sunday 6 July 2025	GSTR Return Basic Concept and New QRMP	7.30 to 10.30 AM	3 Hours	<b>1. Basic About GST Return</b> a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return <b>2. New QRMP scheme of GST Return</b> a. What is IFF, Method of payment (Fixed Sum or Self assessment),

16	Sunday, 06 July, 2025	Concept and New GST Input Scheme and GSTR 3B	(Morning)	3 Hours	b. Opt in Facility and live how to take in GST Portal <b>3. GSTR 3B</b> GSTR 3B - Table Wise discussion <b>4. GSTR 1</b> 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
		<b>Total</b>		<b>10 Hours</b>	
<b>Module D - Litigation Specific and how to Reply GST Notices - 15 Hours (Recorded)</b>					
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
2	Recording	GST Classification		3 Hours	Handling of Notice and first appeal
					Classification of Goods-Services in GST
		<b>Total</b>		<b>15 Hours</b>	Classification for services recent Judgement
<b>Exam Preparation</b>					
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)