English Medium

Detail Content of 60 Hours GST Certificate Course

40th Batch - from 18th Nov'24 to 9th Feb'25

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

S.No	Date	Topic		Duration	Detailed Coverage
Module A - Basic to Advance - 25 Hours (Live)					
1	Monday, 18 November, 2024	GST Basics	CA Vishal G Poddar	1 Hours	Basic GST Overview Constitutional amendment for GST Impartance and relevance of GST Council
2	Tuesday, 19 November, 2024	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) Defintion of Goods, Services, Business, Taxable Supply etc Schedule I - Supply made without consideration Schedule II - Supply of goods or services
3	Wednesday, 20 November, 2024	Supply Part 2	CA Vishal G Poddar	2 Hour	Schedule III – Negative list Composite Supply vs Mixed Supply Relevant Circular / Judgment on Supply
4	Friday, 22 November, 2024	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)
5	Monday, 25 November, 2024	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)
6	Tuesday, 26 November, 2024	GSTR 9 - Annual Return	Adv. Arun	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
7	Wednesday, 27 November, 2024	GSTR 9C - Reconciliation Statement	Adv. Arun	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
8	Monday, 2 December, 2024	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
9	Tuesday, 3 December, 2024	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
10	Thursday, 5 December, 2024	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 15(3) of CGST Act Circular 92, 102 and 72
11	Friday, 6 December, 2024	Value of Supply- Part 2	CA Rishab Parikh	2 Hours	Rule 27 to Rule 31 - Valuation Rule Rule 32 – Margin Method

11	Friday, 6 December, 2024	Value of Supply- Part 2	CA Rishab Pankh	2 Hours	Foreign Exchange, Air Travel Agent, LIC etc
					Rule 33 – Pure Agent , Rule 34 and Rule 35
12	Monday, 9 December, 2024	Registration in GST	CA Ankit Somani	2 Hour	Requirement of Registration in GST
					Mandatory Registration – Section 22/24 of CGST
					Exemption from Registration – Section 23 of CGST
13	Tuesday, 10 December, 2024	Registration in GST- part 2	CA Ankit Somani	2 Hour	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
14	Thursday, 12 December, 2024	Composition Levy	CA Ankit Somani	1 Hour	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
		Time of Supply		1 Hour	Time of Supply for goods
					Time of Supply for Services
					Time of Supply in case of change in Rate of Taxes
	Link shared	Two Exams	Edukating Team	2 Hour	Revision exam on chapteres covered in class 1 to Class 12
		Total		**25 Hours**	
Module B - Place of Supply, Import/Export and Refund - 8 Hours (Live)					
15	Friday, 13 December, 2024	Place of Supply	CA Ankit Somani	2 Hours	Definition - Inter and Intra State Supply, Location of Supplier (LOS) and Location of recipeint (LOR),
					Place of Supply of Goods – Section 10 of IGST
					Place of Supply of Goods - Import/Export (Sec 11)
16	Monday, 16 December, 2024	Place of Supply - Part 2	CA Ankit Somani	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
17	Tuesday, 17 December, 2024	Import/Export and Refund - Part 1	CA. Tarun Arora	2 Hour	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
18	Wednesday, 18 December, 2024	Import/Export and Refund - Part 2	CA. Tarun Arora	2 Hour	Analysis of refunds in the following cases including conditions, calculation mechanism, documentary requirements with illustrations. 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
		Total		**8 Hours**	
Module C - Return Filling, Invoicing and Eway Bill - 10 Hours (Live)					
19	Friday, 20 December, 2024	Concept of GST Return and GSTR 3B	CA Pooja Garg	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
20	Saturday, 21 December, 2024	GSTR 1	CA Pooja Garg	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
		E Way Bill in GST		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

21	Monday, 23 December, 2024		CA Pooja Garg		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		**10 Hours**	
Module D - Litigation Specific and how to Reply GST Notices - 15 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 Tribunals
					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
		Total		**15 Hours**	
		Total (A+B+C+D)		**58 Hours**	
Exam - 1st Attempt (Can Appear on any one chance out of 2 dates) and 2nd Attempt (One Chance)					
1	**Sunday, 12 January, 2025**	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	**Sunday, 19 January, 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, 26 January, 2025**	Time 10 AM to 12 Noon		2 Hours	Test - Second Attempt - Only 1 chance
4	**Thursday, 27 March, 2025**	Certificate		2 Hours	Courier of MSME Certificate