

Agenda for Course on GTA (Goods Transport Agencies)

1. Concept and relevance of Consignment Note
2. Reverse Charge and Forward Charge for Goods Transport Agencies (GTA)
3. Applicability of Annexure III and Annexure V
4. Invoice, E Invoicing and Other documents and Dynamic QR Code for GTA
5. Exemption available to GTA
6. ITC for Goods Transport Agencies vs Reversal as per Sec 17(2)
7. Release of conveyance in case of detention by officer during transit
8. Reporting in GSTR 3B and GSTR 1 by Supplier
9. Reporting in GSTR 3B and GSTR 1 by Recipient