

## English Medium

### Detail Content of 65 Hours GST Certificate Course

44th Batch - from 21st May'26 to 26th Jun'26

Monday to Friday (One Day Gap on Wednesday) from 8 to 10 PM

S.No	Date	Topic		Duration	Detailed Coverage
<b>Module A - Basic to Advance (Live) - 22 Hours</b>					
1	Thursday, 21 May, 2026	GST Basics	Industry Expert	2 Hours	Basic GST Overview Constitutional amendment for GST Impartance and relevance of GST Council
2	Friday, 22 May, 2026	Composition Levy	Industry Expert	2 Hours	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
<b>No Class on Saturday &amp; Sunday</b>					
3	Monday, 25 May, 2026	Supply Part 1	Industry Expert	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
4	Tuesday, 26 May, 2026	Supply Part 2	Industry Expert	2 Hour	Schedule III – Negative list Composite Supply vs Mixed Supply Relevant Circular / Judgment on Supply
<b>No Class on Wednesday</b>					
5	Thursday, 28 May, 2026	Levy and Collection of Taxes and RCM - Part 1	Industry Expert	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
6	Friday, 29 May, 2026	Levy and Collection of Taxes and RCM - Part 2	Industry Expert	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
<b>No Class on Saturday &amp; Sunday</b>					
7	Monday, 1 June, 2026	Value of Supply	Industry Expert	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
8	Tuesday, 2 June, 2026	Value of Supply- Part 2	Industry Expert	2 Hours	Rule 27 to Rule 31 - Valuation Rule Rule 32 – Margin Method Foreign Exchange, Air Travel Agent, LIC etc Rule 33 – Pure Agent , Rule 34 and Rule 35
<b>No Class on Wednesday</b>					
9	Thursday, 4 June, 2026	Time of Supply	Industry Expert	2 Hours	Time of Supply for goods Time of Supply for Services Time of Supply in case of change in Rate of Taxes

10	Friday, 5 June, 2026	Place of Supply	Industry Expert	2 Hour	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)
<b>No Class on Saturday &amp; Sunday</b>					
11	Monday, 8 June, 2026	Place of Supply – Part 2	Industry Expert	2 Hour	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
<b>Module B - Place of Supply, Import/Export and Refund - 8 Hours (Live)</b>					
12	Tuesday, 9 June, 2026	Input tax credit – Part 1	Industry Expert	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)
<b>No Class on Wednesday</b>					
13	Thursday, 11 June, 2026	Input tax credit – Part 2	Industry Expert	2 Hours	Concept of rule 42/43 and Practical case study on Reversal as per Rule 43 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)
14	Friday, 12 June, 2026	Import/Export and Refund - Part 1	Industry Expert	2 Hours	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
<b>No Class on Saturday &amp; Sunday</b>					
15	Monday, 15 June, 2026	Import/Export and Refund - Part 2	Industry Expert	2 Hours	Analysis of refunds in the following cases including conditions, 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
<b>Module C - Return Filing, Registration, Invoicing and Eway Bill - 16 Hours (Live)</b>					
16	Tuesday, 16 June, 2026	Concept of GST Return and GSTR 3B	Industry Expert	2 Hours	Diff type of GST Return for category of registration What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-Opt in Facility and live how to take in GST Portal <b>GSTR 3B</b> - Table Wise discussion
<b>No Class on Wednesday</b>					
17	Thursday, 18 June, 2026	GSTR 1	Industry Expert	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
18	Friday, 19 June, 2026	GSTR 9 - Annual Return	Industry Expert	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
<b>No Class on Saturday &amp; Sunday</b>					
					GSTR 9C - Table Wise discussion

19	Monday, 22 June, 2026	GSTR 9C - Reconciliation Statement	Industry Expert	2 Hours	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
20	Tuesday, 23 June, 2026	Registration in GST	Industry Expert	2 Hours	Requirement of Registration in GST Mandatory Registration – Section 22/24 of CGST Exemption from Registration – Section 23 of CGST
<b>No Class on Wednesday</b>					
21	Thursday, 25 June, 2026	Registration in GST- part 2	Industry Expert	2 Hours	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
22	Friday, 26 June, 2026	E Way Bill in GST	Industry Expert	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 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
		<b>Total</b>		<b>44 Hours</b>	
<b>Online classes completed</b>					
<b>Module D - Litigation Specific and how to Reply GST Notices - 19 Hours (Recorded)</b>					
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
3	Recording	ISD vs Cross Charge	Recording	4 Hours	Concept of ISD and Cross Charge Schedule I and Circular regarding ISD GSTR 6 and GSTR 6A
		<b>Total</b>		<b>19 Hours</b>	
		<b>Total (A+B+C+D)</b>		<b>65 Hours</b>	
<b>Exam - 1st Attempt (Can Appear on any one chance out of 2 dates ) and 2nd Attempt (One Chance)</b>					
1	<b>Sunday, 26 July, 2026</b>	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	<b>Sunday, 2 August, 2026</b>	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	<b>Sunday, 9 August, 2026</b>	Time 10 AM to 12 Noon		2 Hours	Test - Second Attempt - Only 1 chance

4	Thursday, 8 October, 2026	Certificate		Courier of MSME Certificate
---	---------------------------	-------------	--	-----------------------------