

Detail Content of 40 Hours GST Certificate Course

English Medium			
S.No	Topic	Duration	Detailed Coverage
Basic to Advance - 30 Hours			
1	GST Basics	30 Minutes	Basics of GST with brief discussion of provision of Constitution of India.
	Supply Part 1	1 Hour	<ul style="list-style-type: none"> • What is the Taxable Event in Pre GST vs Post GST • Detailed understanding of Supply (Section 7 of CGST Act) • Discussion of following schedule – <ol style="list-style-type: none"> 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list
2	Supply Part 2	2 Hour	<ul style="list-style-type: none"> • Composite Supply vs Mixed Supply a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services • Relevant Advance Ruling on Supply
Saturday and Sunday – No Classes			
3	Registration in GST	2 Hour	<ul style="list-style-type: none"> • Requirement of Registration in GST • Mandatory Registration – Section 22/24 of CGST • Exemption from Registration – Section 23 of CGST • Meaning of effective date of registration • Amendment and cancellation of registration • Practical Exposure on how to take registration
4	Composition Levy	1 Hour	<ul style="list-style-type: none"> • 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
	Time of Supply	1 Hours	<ul style="list-style-type: none"> • Time of Supply of Goods (Section 12 of CGST Act) along with Notification No 40 dated • 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)
5	Levy and Collection of Taxes and RCM - Part 1	2 Hours	<ul style="list-style-type: none"> • RCM on Services and • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Deemed Supplier u/s 9(5)
6	Levy and Collection of Taxes and RCM - Part 2	2 Hours	<ul style="list-style-type: none"> • Detail Discussion on GTA and Legal Service in details • Discussion on all categories of RCM u/s 9(3) of CGST Act • Reverse Charge u/s 9(4)
7	Input tax credit – Part 1	2 Hours	<ul style="list-style-type: none"> • What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Act • Requirement and reversal of ITC (rule 37) • Schedule I vs Rule 37 Comparative Study • Rules and Provision for Offset of ITC - Case Study • Concept of Claim - Reversal – Reclaim
Saturday and Sunday – No Classes			
8	Input tax credit – Part 2	2 Hours	<ul style="list-style-type: none"> • Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC • Reversal as per Rule 42/43 for Input, Input Service & Capital Goods • Special Provision for Banking, Financial Institutions, NBFC's • Blocked Input Tax Credit as per Section 17(5) • Sec 18
9	Value of Supply – Part 1	2 Hour	<ul style="list-style-type: none"> • 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
10	Value of Supply- Part 2	2 Hour	<ul style="list-style-type: none"> • 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
11	Place of Supply – Part 1	2 Hours	<ul style="list-style-type: none"> i) Inter State Supply –Intra State Supply ii) Location of Supplier and Recipient iii) Meaning of Recipient • Place of Supply of Goods – Section 10 of IGST • Place of Supply of Goods - Import/Export,
12	Place of Supply – Part 2	2 Hour	<ul style="list-style-type: none"> • 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
Saturday and Sunday – No Classes			
13	Import/Export and Refund - Part 1	2 Hours	<ul style="list-style-type: none"> • Import/ Export of goods vs Import of services • Deemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017, • 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 • Time limit for refund application
	Import/Export and Refund - Part 2		<ul style="list-style-type: none"> • Inverted Duty Structure Refund with Judgement • Refund in case of Zero Rated Supply with LUT

14	Import, Export and Refund - Part 2	2 Hour	<ul style="list-style-type: none"> • Refund in case of Zero Rated Supply on Payment of IGST • Refund In case of Intra State considered as Inter along with recent changes • Other Refund Categories
Total		30 Hours	
Litigation Specific and how to Reply GST Notices - 10 Hours			
15	Litigation Topics - Part 1	2 Hours	<ul style="list-style-type: none"> Penalties Power to Arrest Advance Ruling Appellate Authority Job Work under GST Invoice, Accounts and Records
16	Litigation Topics - Part 2	2 Hours	<ul style="list-style-type: none"> Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST GST Audit
17	Litigation Topics - Part 3	2 Hours	<ul style="list-style-type: none"> Tax Collection at Source (TCS) & Tax Deduction at Source (TDS) Assessment under GST Inspection, Search & Seizure in GST
18	Drafting Reply - Part 1	2 Hours	<p>1st Discussion of GST Notice on Input Tax Credit having discrepancies on</p> <ol style="list-style-type: none"> 1) GSTR 2A vs GSTR 3B, 2) Penalties u/s 74, 3) Penalty u/s 125 for GSTR 3B Penalties <p>Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice</p> <p>2nd Discussion - on How to Draft the Reply for GST Notices on Fake Invoices</p>
19	Drafting Reply - Part 2	2 Hours	<p>3rd Discussion - Demand Order for EWAY Bill issued u/s Sec 129 / 130 and Drafting the Appeal</p> <p>4th Discussion - Actual Summon and how to Draft the Reply</p>
Total		10 Hours	