

10 Hours GST Export/Import and Refund Course with Live GST Portal
18th to 22nd May and 14th to 18th June'21
Time 6.30 -7.30 PM (English Medium)

S.No	Date	Topic	Duration	Detailed Coverage
Part 1 - Export, Import and SEZ				
1	Tuesday, 18 May, 2021	Export, Import	1 Hour	Important Definition for Export and Import of Goods Important Definition for Export and Import of Service Concept of Merchant Export, Deemed Export OIDAR Sevices concept and interlinking with Supply (Sec 14 of IGST Act read with Sec 7 of CGST Act) Relevant Exemption Entries linked to Export/ Import Important Judgement - AAR/ HC
2	Wednesday, 19 May, 2021	Place of Supply	1 Hour	Place of Supply Provision Sec 13 of IGST Act Multiple case study on POS Interlinking with Export Multiple case study on POS Interlinking with Import Important Judgement - AAR/ HC
3	Thursday, 20 May, 2021	SEZ Transaction	1 Hour	Supply by SEZ Unit / Developer to DTA for Goods Supply by SEZ Unit / Developer to DTA for Services Supply to SEZ Unit / Developer by DTA for Goods Supply to SEZ Unit / Developer by DTA for Services
4	Friday, 21 May, 2021	GST Registration/ E Way Bill and Other Provision	1 Hour	GST Registration Requirement GST Eway Bill Provision GST ITC on Export Transaction Reverse Charge Applicability GST Treatment for Sales Promotion etc to out of India
5	Saturday, 22 May, 2021	GST Return	1 Hour	Disclosure of Export / SEZ Transaction in GSTR 1/3B Online Filling of Letter of Undertaking and its provision and implication Q&A
Part B - Refund				
1	Monday, 14 June, 2021	Refund on Zero Rated Supply of Goods	1 Hour	Refund relating to Export of Goods Discussion on Master Circular 125 read with other relevant circular Case Study
2	Tuesday, 15 June, 2021	Refund on Zero Rated Supply of Service	1 Hour	Refund relating to Export of Services Discussion on Master Circular 125 read with other relevant circular Case Study Relevant Judgement
3	Wednesday, 16 June, 2021	Refund on Inverted Duty Structure	1 Hour	Refund arising on account of inverted duty structure Concept of Inverted Duty Structure Restriction when the refund is not permissible Interlinking of Circular / Notifications
4	Wednesday, 16 June, 2021	Other Refund part 1	1 Hour	Refund due to Deemed Export Refund due to Excess payment made due to mistake Refund due to Tax wrongly collected and paid to the Government
5	Thursday, 17 June, 2021	Other Refund part 2	1 Hour	Remission of Duties and Taxes on Export Products (RoDTEP) Refund of CGST & SGST paid by treating it as Intra-State Supply which is subsequently held as Inter-State Supply. Q&A