

Detail Content of 40 Hours GST Certificate Course

20th Batch - Weekdays Evening (Monday to Thursday)

Time 8 to 10 PM (24th June 2021)

Hindi English Mix Medium

S.No	Date	Topic	Duration	Detailed Coverage
1	GST Basics	2 hours		Basics of GST with brief discussion of provision of Constitution of India.
2nd Week				
2	Supply Part 1	2 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"> Schedule I – Supply without Consideration Schedule II – Supply of Goods/Services Schedule III – Negative list Composite Supply vs Mixed Supply
3	Supply Part 2	1 Hour		<ul style="list-style-type: none"> a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services Relevant Advance Ruling on Supply
	Registration Part 1	1 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
4	Registration in GST	1 Hour		<ul style="list-style-type: none"> Amendment and cancellation of registration Practical Exposure on how to take registration
	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
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)
Friday, Saturday and Sunday – No Classes				
6	Levy and Collection of Taxes and RCM - Part 2	1 Hour		<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)
	Input tax credit – Part 1	1 Hour		<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
7	Input tax credit – Part 2	2 Hours		<ul style="list-style-type: none"> Rules and Provision for Offset of ITC - Case Study Concept of Claim - Reversal – Reclaim 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
8	Input tax credit – Part 3	1 Hours		<ul style="list-style-type: none"> Special Provision for Banking, Financial Institutions, NBFC's Blocked Input Tax Credit as per Section 17(5) Sec 18
	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 13th Oct'17 & Notification No 66 dated 15th Nov 2017 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)
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
Friday, Saturday and Sunday – No Classes				
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
				<ul style="list-style-type: none"> Place of Supply of Goods – Section 10 of IGST Place of Supply of Goods - Import/Export,
12	Place of Supply – Part 2	1 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)
	Import/Export	1 Hour		<ul style="list-style-type: none"> Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India
13	Import/Export Part 2	30 Minutes		<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%
	Refund in GST	1.5 Hours		<ul style="list-style-type: none"> 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

Friday, Saturday and Sunday – No Classes

14	GSTR 3B	1.50 Hour	Practical discussion of the some of the return applicable to Regular Tax Payer like GSTR 3B,
	GSTR 1	30 Minutes	<ul style="list-style-type: none"> • All Table of GSTR 3B as per Rule • Live Demo on GST Portal • Most common error in GSTR 3B and its solution
15	GSTR 1 – Part 2	1 Hour	<ul style="list-style-type: none"> • Table 4 to Table 7 of GSTR 1 as per Rule • Table 7 to Table 13 of GSTR 1 as per Rule • Live Demo on GST Portal • GSTR 2A vs GSTR 1
	Annual Return in GST	1 Hour	<ul style="list-style-type: none"> • Detail discussion of Annual Return GSTR 9 • Comparative Study with GSTR 3B/GSTR 1
16	Annual Return in GST	30 Minutes	<ul style="list-style-type: none"> • Most Common error and Issues in GSTR 9
	GST Audit	1.50 Hour	<ul style="list-style-type: none"> • Reconciliation Statement along with Certification in GSTR 9C • Comparative Study with GSTR 3B/GSTR 1 • Most Common error and Issues in 9C
17	E Way Bill in GST	2 Hour	<ul style="list-style-type: none"> • What is the various provision of E Way Bill in GST
			<ul style="list-style-type: none"> • Situation where part B is not require to be updated
			<ul style="list-style-type: none"> • Where Movement can be happen without E Way Bill
			<ul style="list-style-type: none"> • Transaction where no E Way Bill is required
			<ul style="list-style-type: none"> • Circular on EWay Bill for – Who will be owner
			<ul style="list-style-type: none"> • Live discussion on EWay Bill Portal • Practical Issues and Solutions

Friday, Saturday and Sunday – No Classes

18	Misc. Advance - Part 1	2 Hours	Penalties
			Power to Arrest
			Advance Ruling
			Appellate Authority
			Job Work under GST
19	Misc. Advance - Part 2	1 Hour	Invoice, Accounts and Records
			Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
			Assessment under GST
			Inspection, Search & Seizure in GST

Recording Lecture

20	Recorded Lecture	Real Estate	2 Hour	Brief Analysis of Real Estate
21	Recorded Lecture	GSTR 3B	2 Hour	Practical Case Study
		Total	41 Hours	

Exam Preparation

	1 Week after completion of batch	Time from 8-9.30 PM	1.50 Hour	Test - First Attempt to Give Exam
	1 Week after 1st Exam	Time from 8-9.30 PM	1.50 Hour	Test - Last Attempt to Give Exam (Else no certificate will be issued)