

Detail Content of 40 Hours GST Certificate Course

23rd Batch - Weekend Evening Saturday and Sunday

Time 7 to 10 PM

English Medium				
S.No	Date	Topic	Duration	Detailed Coverage
Week 1				
1	Saturday, 16 October, 2021	GST Taxable Event - Supply	3 Hour	<ul style="list-style-type: none"> • Detailed understanding of Supply (Section 7 of CGST Act) • Discussion of following schedule – 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list • Composite Supply vs Mixed Supply a) Some Important definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services • Relevant Advance Ruling on Supply
2	Sunday, 17 October, 2021	Registration in GST	2 Hours	<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
		Composition	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
Week 2				
3	Saturday, 23 October, 2021	Levy and Collection of Taxes and RCM	3 Hours	<ul style="list-style-type: none"> • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Reverse Charge u/s 9(4) • RCM on Services and • Discussion on all categories of RCM u/s 9(3) of CGST Act • Analysis of GTA and Advocate
4	Sunday, 24 October, 2021	Input Tax Credit	3 Hours	<ul style="list-style-type: none"> • What is the Eligibility and Condition for claiming ITC- Section • Requirement and reversal of ITC (rule 37) • Schedule I vs Rule 37 Comparative 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 • Special Provision for Banking, Financial Institutions, NBFC's • Blocked Input Tax Credit as per Section 17(5)
Week 3				
5	Saturday, 30 October, 2021	ITC Part 2	1 hour	<ul style="list-style-type: none"> • ITC in case of Special circumstances – Sec 18 of CGST Act • Rule 42/ 43
		Time of Supply	1 hour	<ul style="list-style-type: none"> • Time of Supply of Goods (Section 12 of CGST Act) • Time of Supply of Services (Section 13 of CGST Act) • Time of Supply in case of change in Rate of Taxes (Section 14)
		Value of Supply -Part 1	1 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
6	Sunday, 31 October, 2021	Value of Supply	3 Hour	<ul style="list-style-type: none"> • When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act • Rule 27 Valuation Rule • Rule 28 to Rule 31 - Valuation Rule • Rule 32 – Margin Method i) Foreign Currency Exchange business ii) Air Travel Agent iii) Life Insurance Business iv) Buying and Selling of Second hand goods • Rule 33 – Pure Agent • Discussion of relevant Advance Ruling / Case Studies
Gap of one Week (28 & 29 - No Class)				
7	Saturday, 6 November, 2021	Place of Supply	3 Hour	<ul style="list-style-type: none"> i) Inter State Supply –Intra State Supply ii) Location of Supplier of Goods/Services iii) Location of Recipients of Goods/Services iv) Meaning of Recipient • Place of Supply of Goods – Section 10 of IGST

				<ul style="list-style-type: none"> Place of Supply of Goods - Import/Export, Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST) 				
8	Sunday, 7 November, 2021	Import/Export	1.50 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 Import/ Export of goods / Services Deemed Export, Merchant Exporter 				
		Refund	1.50 Hour	<ul style="list-style-type: none"> What is the condition for claiming refund – Section 54 When exporters are not eligible for refund Refund on account of deemed Export Time limit for refund application 				
Week 5								
9	Saturday, 13 November, 2021	GSTR 3B	1.50 Hour	<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 				
		GSTR 1	1.5 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 				
10	Sunday, 14 November, 2021	GSTR 9	1.50 Hour	<ul style="list-style-type: none"> Detail discussion of Annual Return GSTR 9 Comparative Study with GSTR 3B/GSTR 1 Most Common error and Issues in GSTR 9 				
		GSTR 9C	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 				
Week 6								
11	Saturday, 20 November, 2021	Misc Advance Topics	3 Hours	Penalties				
				Power to Arrest				
				Advance Ruling				
				Appellate Authority				
				Job Work under GST				
				Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)				
				Assessment under GST				
				Inspection, Search & Seizure in GST				
12	Sunday, 21 November, 2021	E Way Bill	2 Hours	Invoice, Accounts and Record				
				<ul style="list-style-type: none"> What is the various provision of E Way Bill in GST Situation where part B is not require to be updated Where Movement can be happen without E Way Bill Transaction where no E Way Bill is required Circular on EWay Bill for – Who will be owner Live discussion on EWay Bill Portal Practical Issues and Solutions 				
				Recording				
				1	recording	GST Basic Overview	2 Hour	<ul style="list-style-type: none"> What is the Taxable Event in Pre GST vs Post GST Basic concept of GST - Place of Supply RCM, etc Basic concept of GST - CGST & UTGST Act Benefit and shortcoming of Indirect Tax
				2	recording	Real Estate	2 Hour	Brief Analysis of Real Estate
				3	recording	GSTR 3B	2 Hour	Practical Case Study
						Total	40 + Hours	
Exam Preparation Leave								
1	1 Week after completion of batch	Exam	2 Hours	First Attempt to Give Exam 8-10 PM				
2	1 Week after 1st Exam	Exam	2 Hours	Last Attempt to Give Exam (Else no certificate will be issued)				