

Detail Content of 65 Hours GST Certificate Course

37th Batch - Weekend Evening (Saturday and Sunday)

Time 7 to 10 PM - From Sunday 13th August 2023 to 4th November

S.No	Date	Topic	Duration	Detailed Coverage
Module A - Basic to Advance - 31 Hours (Live)				
1	Sunday, 13 August, 2023	GST Basics	8.30 to 10 PM	<ul style="list-style-type: none"> • Concept of GST Council, Number of GST Act • Benefit of GST • Meaning of Certain important terminology • Different Type of Supply in GST
2	Saturday, 19 August, 2023	Supply Part 1	3 Hours	<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 – 1. Schedule I – Supply without Consideration
3	Sunday, 20 August, 2023	Supply Part 2	3 Hours	<ul style="list-style-type: none"> 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list • Composite Supply vs Mixed Supply • Some important definition – Inward vs Outward Supply, Continuous Supply etc. • Relevant Advance Ruling on Supply
4	Saturday, 26 August, 2023	Registration in GST	3 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 • 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
5	Sunday, 27 August, 2023	Composition Levy	3 Hours	<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
No Class on 2nd & 3rd September				
5	Saturday, 9 September, 2023	Time of Supply	2 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)
		Levy and Collection of	1 Hour	<ul style="list-style-type: none"> • RCM on Services and • Section 9 of CGST Act
6	Sunday, 10 September, 2023	Levy and Collection of Taxes and RCM - Part 1	3 Hours	<ul style="list-style-type: none"> • RCM on Services and • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Reverse Charge u/s 9(3)
		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) • Reverse Charge - Documentation and Reporting in GST Return
7	Saturday, 16 September, 2023	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 • Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC • Block ITC as per Sec 17(5)
		Input tax credit – Part 2	2 Hours	<ul style="list-style-type: none"> • Provision of Section 17 for reversal of common ITC and meaning of Exempt • Reversal as per Rule 42/43 for Input, Input Service & Capital Goods • Special Provision for Banking, Financial Institutions, NBFC's • ITC in case of special circumstances - Sec 18 • Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A)
8	Sunday, 17 September, 2023	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 • When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act • Circular 92, 102 and 72
				<ul style="list-style-type: none"> • Rule 27 to Rule 31 - Valuation Rule

9	Saturday, 23 September, 2023	Value of Supply- Part 2	3 Hour	<ul style="list-style-type: none"> 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
10	Sunday, 24 September, 2023	Place of Supply – Part 1	3 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,
11	Saturday, 30 September, 2023	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) Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India IGST Valuation Rules - Rule 3 to Rule 9
		Total	31 Hours	
Module B - GST Practical Return Filing and Import/Export, Refund - 12 Hours (Live)				
12	Sunday, 1 October, 2023	Import/Export and Refund - Part 1	3 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
13	Saturday, 7 October, 2023	Import/Export and Refund - Part 2	1 Hour	<ul style="list-style-type: none"> Inverted Duty Structure Refund with Judgement Refund in case of Zero Rated Supply with LUT 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
		GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	2 Hour	<p>1. Basic About GST Return</p> <p>a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return</p> <p>2. New QRMP scheme of GST Return</p> <p>a. What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06</p> <p>b. Opt in Facility and live how to take in GST Portal</p> <p>3. GSTR 3B</p> <p>GSTR 3B - Table Wise discussion</p> <p>Practical Live on GST Portal</p>
14	Sunday, 8 October, 2023	GSTR 1	2 Hours	<p>GSTR 1 - Table Wise discussion</p> <p>Linking with GSTR 3B/ 9 /9C</p> <p>Most common error for each table with solution</p> <p>Practical Experience Live on GST Portal</p>
		GSTR 9 - Annual Return	1 Hour	<p>GSTR 9 - Table Wise discussion</p> <p>Linking with GSTR 3B/ 1 /9C</p> <p>Most common error for each table with solution</p> <p>Relevant Rules / Provision of GST linking with respective table</p> <p>Practical Experience Live on GST Portal</p>
15	Saturday, 14 October, 2023	GSTR 9C - Reconciliation Statement	1 Hour	<p>GSTR 9C - Table Wise discussion</p> <p>Linking with GSTR 3B/ 1 /9</p> <p>Most common error for each table with solution</p> <p>Practical Experience Live on GST Portal</p>
		E Way Bill in GST	2 Hours	<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
		Total	12 Hours	
Module C - Litigation Specific and how to Reply GST Notices - 6 Hours (Live)				
16	Sunday, 15 October, 2023	Litigation / Advance Topics - Part 1	3 Hours	<ul style="list-style-type: none"> Penalties Power to Arrest Advance Ruling Appellate Authority

				Job Work under GST
				Invoice, Accounts and Records
17	Saturday, 4 November, 2023	Litigation / Advance Topics - Part 2	2 Hours	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
				Assessment under GST
				Inspection, Search & Seizure in GST
				GST Audit
				Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
		Drafting Reply	1 Hour	1st Discussion of GST Notice on Input Tax Credit having discrepancies on 1) GSTR 2A vs GSTR 3B, 2) Penalties u/s 74, 3) Penalty u/s 125 for GSTR 3B Penalties
				Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice
				2nd Discussion - on How to Draft the Reply for GST Notices on Fake Invoices
				3rd Discussion - Demand Order for EWAY Bill issued u/s Sec 129 / 130 and Drafting the Appeal
				4th Discussion - Actual Summon and how to Draft the Reply
		Total	6 Hours	
Module D Case Study on return Filling and Sector wise Analysis (16 Hours)				
Part 1 - Case Study on Practical return Filling - 8 Hours (Recorded)				
1	Recorded Lecture	Case Study on GSTR 1, 3B and 9	4 Hours	Case Study on GSTR 3B Case Study on GSTR 1 Case Study on GSTR 9
2	Recorded Lecture	GSTR 4 & CMP_08	4 Hours	Return for composition levy
				Table wise discussion of GSTR 4
		Table wise discussion of CMP-08		
		Other compliance of Composition		
		Journal Entry to be passed for RCM Entry, Reconciliation GSTR 2A vs. 2B		
GSTR 2A, 2B Reconciliation and JV	Journal Entry to be passed for above Reconciliation			
GST Portal Overview	GST Portal - Overview			
		Total D	8 Hours	
Module D (Part 2) - Sector Wise Analysis - 8 Hours (Recorded)				
1	Recorded Lecture	Real Estate	2 Hour	Brief Analysis of Real Estate
2	Recorded Lecture	GTA Analysis	2 Hour	Detail analysis on Logistic Sector, GTA
3	Recorded Lecture	Education Sector	2 Hour	Detail analysis on Education Sector incl exemption, Taxation etc.
4	Recorded Lecture	Govt Sector	2 Hour	Detail Analysis on Govt Contractor
		Total	8 Hours	
		Total (A+B+C+D)	65	
Exam Preparation				
	Sunday, 15 October, 2023	10 AM to 12 Noon	2 Hour	1st Attempt (1st Chance)
	Sunday, 22 October, 2023	10 AM to 12 Noon	2 Hour	1st Attempt (2nd Chance) - Who has not appeared on 1st Attempt (1st Chance) can appear
	Sunday, 29 October, 2023	10 AM to 12 Noon	2 Hour	Second Attempt (Last Chance) - Who fail in 1st Attempt (either First Chance or Second Chance)