

Hindi English Mix Medium

Detail Content of 60 Hours GST Certificate Course

40th Batch - Wed, Sat and Sun from 17th Nov'24 to 1st Feb'25

Wednesday and Saturday Evening from 8 - 10 PM and Sunday Morning from 8 to 10 AM

S.No	Date	Topic	Duration	Detailed Coverage
Module A - Basic to Advance - 32 Hours (Live)				
1	Sunday, 17 November, 2024	GST Basics	2 Hours	<ul style="list-style-type: none"> Basic GST Overview How the GST Council Function Important pillar of GST Council
2	Wednesday, 20 November, 2024	Supply Part 1	2 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 2. Schedule II – Supply of Goods/Services
3	Saturday, 23 November, 2024	Supply Part 2	2 Hour	<ul style="list-style-type: none"> 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
4	Sunday, 24 November, 2024	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
5	Wednesday, 27 November, 2024	Registration in GST- part 2	2 Hour	<ul style="list-style-type: none"> Meaning of effective date of registration Amendment and cancellation of registration Practical Exposure on how to take registration Quick roud of Q&A
6	Saturday, 30 November, 2024	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
7	Sunday, 1 December, 2024	Time of Supply	1 Hour	<ul style="list-style-type: none"> Time of Supply of Goods (Section 12 of CGST Act) along with Time of Supply of Services (Section 13 of CGST Act) Time of Supply in case of change in Rate of Taxes (Section 14 of
		Levy and Collection of Taxes and RCM - Part 1	1 Hours	<ul style="list-style-type: none"> RCM on Services and Section 9 of CGST Act Deemed Supplier u/s 9(5)
8	Wednesday, 4 December, 2024	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)
9	Saturday, 7 December, 2024	Levy and Collection of Taxes and RCM - Part 3	2 Hours	<ul style="list-style-type: none"> Reverse Charge Case Study Reverse Charge on Import Transaction Reverse Charge Reporting in GSTR 3B and GSTR 1
10	Tuesday, 10 December, 2024	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 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 Block ITC as per Sec 17(5)
11	Wednesday, 11 December, 2024	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 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)
12	Saturday, 14 December, 2024	Value of Supply – Part 1	2 Hours	<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
13	Sunday, 15 December, 2024	Value of Supply- Part 2	2 Hours	<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
14	Wednesday, 18 December, 2024	Place of Supply – Part 2	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,
15	Saturday, 21 December, 2024	Place of Supply – Part 2	2 Hours	<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)
16	Sunday, 22 December, 2024	Place of Supply – Part 3	2 Hours	<ul style="list-style-type: none"> Section 13 of IGST Act à 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			32 Hours	

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Module B - GST Practical Return Filling and Import/Export, Refund - 14 Hours (Live)				
17	Wednesday, 1 January, 2025	Import/Export and Refund - Part 1	2 Hour	<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
18	Saturday, 4 January, 2025	Import/Export and Refund - Part 2	2 Hour	<ul style="list-style-type: none"> · Inverted Duty Structure Refund with Judgement · Refund in case of Zero Rated Supply with LUT
19	Sunday, 5 January, 2025	Import/Export and Refund - Part 3	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 and Clarification
20	Wednesday, 8 January, 2025	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>
21	Saturday, 11 January, 2025	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>
22	Sunday, 12 January, 2025	GSTR 9 - Annual Return	2 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>
		GSTR 9C - Reconciliation Statement		<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>
23	Wednesday, 15 January, 2025	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 14 Hours				
Module C - Litigation Specific and how to Reply GST Notices - 14 Hours (Live)				
24	Saturday, 25 January, 2025	Invoice, Accounts and Record and E Invoicing	2 Hours	<p>Time limit for Invoicing, Content of Different type of Documents</p> <p>Continues supply of goods and Services</p> <p>Invoice in case of Special Circumstance</p>
25	Sunday, 26 January, 2025	Invoice, Accounts and Record and E Invoicing	2 Hours	<p>Accounts and record - for Normal / Composition</p> <p>E Invoicing - Applicability, Exemptions, Circular and CBIC Flyer</p> <p>Dynamic QR Code and Circular</p>
26	Wednesday, 29 January, 2025	Litigation / Advance Topics - Part 1	2 Hours	<p>Assessment under GST</p> <p>GST Audit</p> <p>Inspection, Search & Seizure in GST</p> <p>Summon, Access to Business Premises</p> <p>Determination of Tax Interest and Penalty - Sec 73/Sec74</p> <p>General provisions relating to determination of tax - Section 75</p> <p>Clarification on various issues relating to applicability of demand and penalty</p>
27	Saturday, 1 February, 2025	Litigation / Advance Topics - Part 2	2 Hours	<p>Recovery of Taxes and provisional attachment</p> <p>Advance ruling</p> <p>Offences in GST and Power to Arrest</p> <p>GST on Job Work,</p> <p>Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)</p> <p>Appellate Authority and GST Tribunal</p> <p>Penalties in GST</p>
28	Sunday, 2 February, 2025	Litigation / Advance Topics - Part 3	2 Hours	<p>Proper Officer and other concept in GST</p>

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29	Wednesday, 5 February, 2025	Drafting Reply	2 Hours	Discussion on various Principal (from Indian Constitution/) and drafting the reply to GST Notice 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
30	Saturday, 8 February, 2025	Accounting Entry and GST Portal Overview	2 Hour	1. Accounting Entry to be passed for different transactions 2. GST Portal Overview - A. User Sservices, B. Refund, C. Notices, Additional Notices, D. Features for URP, E. HSN / SAC Code, F. ITC Control Charts G. Matching Reports and other features.
		Total	14 Hours	
		Total (A+B+C)	60 Hours	
Exam Preparation				
1	Wednesday, 26 February, 2025	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Wednesday, 5 March, 2025	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt - 2nd chance (Next Sunday after first Attempt)
3	Wednesday, 12 March, 2025	Time 10 AM to 12 Noon	2 Hours	Test - Second Attempt - Only 1 chance (Next Sunday after 2nd chance first

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