

## 25 Hours GST Scrutiny of Return (Important aspect during Deaprtmental GST Audit)

Scrutiny of Return GSTR 1 vs 3B vs 9 vs 9C vs 7 vs 8 vs GSTR 2A/2B vs Books o Accounts  
Also covered GST Return (GSTR 1/3B) , GSTR 9, 9C, GSTR 2A/2B

Weekdays Evening (3 days a week - M/W/F)

Time 8 to 9.30 PM

S.No	Date	Topic	Duration (Hours)	Detailed Coverage				
1	Friday, 15 September, 2023	GSTR Return Basic Concept and New QRMP Scheme	1.50 Hours	1. Basic About GST Return				
				2. New QRMP scheme of GST Return				
				a. What is IFF				
				b. Method of payment (Fixed Sum or Self assessment)				
				c. PMT_06				
2	Monday, 18 September, 2023	GSTR 3B	1.50 Hours	d. Opt in Facility and live how to take in GST Portal				
				GSTR 3B - Table Wise discussion				
				Circular 170 - New Patter of Reporting				
				Linking with GSTR 2A				
				Linking with GSTR 1				
3	Wednesday, 20 September, 2023	GSTR 3B	1.50 Hours	Calculation of Interest in case of Mismatch of GST Liability				
				Practise experience on live GST Portal - File Online				
				Most common error for each table with solution				
				GSTR 1 - Table Wise discussion				
				Amendment provision and related tables in GSTR 1				
4	Friday, 22 September, 2023	GSTR 1	1.50 Hours	Provision related to Credit Note and Debit Note				
				Practical Expearence Live on GST Portal				
				Export / SEZ / Deemed Export and its reporting				
				Online filling live on GST Portal				
				Live Offline Excel Utlity - Filling Excel Utility - JSON - Uploading in GST Portal				
5	Monday, 25 September, 2023	GSTR 1	1.50 Hours	Revant Rules / Provision of GST linking with respective table				
				Interlinking of GSTR 1 and GSTR 3B				
				Interlinking of GSTR 7				
				Interlinking of GSTR 8				
				Interlinking with EWAY Bill				
6	Wednesday, 27 September, 2023	Scrutiny of Return - Day 1	1.50 Hours	Reconciliation GSTR 2A vs 2B				
				Identification of Inelligble ITC from GSTR 2A/2B				
				Identification of ITC which cannot be claimed based on POS				
				Identification of ITC which cannot be claimed due to Sec 16(2)				
				Interlinking of GSTR 3B and GSTR 2A				
7	Friday, 29 September, 2023	GSTR 2A, 2B	1.50 Hours	Impact of Credit Note and amendment in the GST Return				
				Interlinking of GSTR 3B and GSTR 2A				
				Interlinking with E Invoice				
				Interlinking with EWAY Bill				
				GST Portal - Various Matching Reports				
8	Monday, 2 October, 2023	Scrutiny of Return - Day 2	1.50 Hours	Calculation of Interest Liability on Tax liability				
				GSTR 9 - Table Wise discussion for outward supply and tax liability				
				Most common error for each table with solution				
				<b>No Class till end of October (Due to Tax Audit)</b>				
				9	Thursday, 5 October, 2023	Scrutiny of Return - Day 3	1.50 Hours	GSTR 9 for FY 22-23
GSTR 9 - Table Wise discussion for ITC								
Most common error for each table with solution								
Revant Rules / Provision of GST linking with respective table								
Practical Expearence Live on GST Portal								
10	Monday, 9 October, 2023	Scrutiny of Return - Day 4	1.50 Hours	GSTR 9C for FY 22-23				
				GSTR 9C - Table Wise discussion				
				Linking with GSTR 3B/ 1 /9				
				Mismatch of Table 8D of GSTR 9				
				Issue in Differenece in Table 6 of GSTR 9				
11	Thursday, 12 October, 2023	GSTR 9 for FY 22-23	1.50 Hours	Issue in reporting under Table 9 of GSTR 9				
				Issues with Table 12 of GSTR 9C				
				Mismatch of RCM Liability				
				Applicability of Reversal as per Rule 42/43				
				Interest applicability as per Sec 50				
12	Wednesday, 1 November, 2023	Scrutiny of Return - Day 5	1.50 Hours	Impact of Financial Credit Note				
				Date of Filling of GSTR 9, 9C, 1 and 3B				
				GSTR 5A, Import of Goods and other parameter for Scrutiny				
				Analysis of Books of Accounts				
				Liability of RCM on Import as per Financial Statement				
13	Monday, 6 November, 2023	Scrutiny of Return - Day 6	1.50 Hours	Related party disclosure				
				Self Assessment Exam				
				14	Friday, 10 November, 2023	Scrutiny of Return - Day 7	1.50 Hours	
15	Wednesday, 8 November, 2023	Scrutiny of Return - Day 6	1.50 Hours					
16	Friday, 10 November, 2023	Self Assessment Test	1 Hour					
<b>Total</b>			<b>25.00</b>					