

# Detail Content of 60 Hours GST Certificate Course

40th Batch - from 18th Nov'24 to 9th Feb'25

Monday to Friday (One day gap - Wed/Thursday in a week) from 8 to 10 PM

S.No	Date	Topic		Duration	Detailed Coverage
<b>Module A - Basic to Advance - 25 Hours (Live)</b>					
1	Monday, 18 November, 2024	GST Basics	CA Vishal G Poddar	1 Hours	Basic GST Overview Constitutional amendment for GST Impartance and relevance of GST Council
2	Tuesday, 19 November, 2024	Supply Part 1	CA Vishal G Poddar	2 Hours	What is the Taxable Event in Pre GST vs Post GST Detailed understanding of Supply (Section 7 of CGST Act) Defintion of Goods, Services, Business, Taxable Supply etc Schedule I - Supply made without consideration Schedule II - Supply of goods or services
3	Wednesday, 20 November, 2024	Supply Part 2	CA Vishal G Poddar	2 Hour	Schedule III – Negative list Composite Supply vs Mixed Supply Relevant Circular / Judgment on Supply
4	Friday, 22 November, 2024	Input tax credit – Part 1	CA Vishal G Poddar	2 Hours	Eligibility and Condition for ITC- Section 16 and Rule 36 Requirement and reversal of ITC (rule 37) Requirement and reversal of ITC (rule 37A) and Reclaim Sec 41 Block ITC as per Sec 17(5)
5	Monday, 25 November, 2024	Input tax credit – Part 2	CA Vishal G Poddar	2 Hours	Concept of rule 42/43 and Practical case study on Reversal as per Rule 42 ITC in case of special circumstances - Sec 18 Interest on delay payment of Tax - Section 50 and Rule 88B Rules and Provision for Offset of ITC - Case Study Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A, Rule 86B)
6	Tuesday, 26 November, 2024	Levy and Collection of Taxes and RCM - Part 1	CA Rishab Parikh	2 Hours	Concept of RCM, Diff between 9(3) and 9(4) and documentations Deemed Supplier u/s 9(5) Detail Discussion on GTA and Legal Service in details
7	Wednesday, 27 November, 2024	Levy and Collection of Taxes and RCM - Part 2	CA Rishab Parikh	2 Hours	Discussion on all categories of RCM u/s 9(3) of CGST Act RCM u/s 9(4), RCM on import of goods and services Relevant Circular on Reverse Charge
8	Friday, 29 November, 2024	Value of Supply	CA Rishab Parikh	2 Hours	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
9	Monday, 2 December, 2024	Value of Supply- Part 2	CA Rishab Parikh	2 Hours	Rule 27 to Rule 31 - Valuation Rule Rule 32 – Margin Method Foreign Exchange, Air Travel Agent, LIC etc Rule 33 – Pure Agent , Rule 34 and Rule 35
10	Tuesday, 3 December, 2024	Registration in GST	CA Ankit Somani	2 Hour	Requirement of Registration in GST Mandatory Registration – Section 22/24 of CGST Exemption from Registration – Section 23 of CGST
11	Thursday, 5 December, 2024	Registration in GST- part 2	CA Ankit Somani	2 Hour	Effective date of registration and time limit to add bank details Suspension and cancellation of registration Amendment - Core Amendment & non core amendment Relevant Circular / Judgment on Registration
12	Friday, 6 December, 2024	Composition Levy	CA Ankit Somani	1 Hour	Eligibility, Condition and Restriction for composition Levy Diff - Sec 10(1) and Sec 10(2A) Rate of taxes, Impact of ITC, Time limit for opt in / opt out from Composition
		Time of Supply		1 Hour	Time of Supply for goods Time of Supply for Services Time of Supply in case of change in Rate of Taxes
	Link shared	Two Exams	Edukating Team	2 Hour	Revision exam on chapteres covered in class 1 to Class 12
		<b>Total</b>		<b>25 Hours</b>	

Module B - Place of Supply, Import/Export and Refund - 8 Hours (Live)					
13	Monday, 9 December, 2024	Place of Supply	CA Ankit Somani	2 Hours	Definition - Inter and Intra State Supply, Location of Supplier (LOS) and Location of recipient (LOR), Place of Supply of Goods – Section 10 of IGST Place of Supply of Goods - Import/Export (Sec 11)
14	Tuesday, 10 December, 2024	Place of Supply - Part 2	CA Ankit Somani	2 Hours	POS of Services when LOS and LOR both are in India (Sec 12) POS of Services when LOS / LOR anyone is outside India (Sec 13) IGST Valuation Rules - Rule 3 to Rule 9 Important circular / Judgments for the POS
15	Friday, 13 December, 2024	Import/Export and Refund - Part 1	CA. Tarun Arora	2 Hour	Import/ Export of goods vs Import of services Concept of Deemed Export and Merchant Export Discussion of refund and applicability Inverted Duty Structure - Eligibility and calculation as per Rule 89(5), Refund restriction of goods and services (Like construction etc) Refund on Zero Rated Supply under LUT - Eligibility and calculation as per Rule 89(4) Refund on Zero Rated Supply on payment of IGST - Rule 96
16	Tuesday, 17 December, 2024	Import/Export and Refund - Part 2	CA. Tarun Arora	2 Hour	Refund in case of deemed export Restriction and solution for Rule 96(10) Other Refund Categories Important circular / Judgments for the Refund Practise Case study for calculation of refund How to file refund application on GST Portal
		<b>Total</b>		<b>8 Hours</b>	
Module C - Return Filing, Invoicing and Eway Bill - 10 Hours (Live)					
17	Thursday, 19 December, 2024	Concept of GST Return and GSTR 3B	CA Pooja Garg	2 Hours	Diff type of GST Return for category of registration What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06 Opt in Facility and live how to take in GST Portal GSTR 3B - Table Wise discussion
18	Friday, 20 December, 2024	GSTR 1	CA Pooja Garg	2 hours	GSTR 1 - Table Wise discussion Linking with GSTR 3B/ 9/9C Most common error for each table with solution Practical Live on GST Portal
19	Monday, 23 December, 2024	GSTR 9 - Annual Return	CA Pooja Garg	2 Hours	GSTR 9 - Table Wise discussion Linking with GSTR 3B/ 1 /9C Most common error for each table with solution Relevant Rules / Provision of GST linking with respective table Practical Experience Live on GST Portal
20	Thursday, 26 December, 2024	GSTR 9C - Reconciliation Statement	CA Pooja Garg	2 Hours	GSTR 9C - Table Wise discussion Linking with GSTR 3B/ 1 /9 Most common error for each table with solution Relevant Rules / Provision of GST linking with respective table Practical Experience Live on GST Portal
21	Friday, 27 December, 2024	E Way Bill in GST	CA Pooja Garg	1 Hour	What is the various provision of E Way Bill in GST Situation where part B is not require to be updated Exemption from Eway Bill Live discussion on EWay Bill Portal Practical Issues and Solutions
		Invoice, Accounts and Record and E-Invoicing		1 Hour	Time limit for Invoicing, Content of Different type of Documents Invoice in case of Special circumstance like Banking, GTA etc Accounts and record - for Normal / Composition E Invoicing - Applicability, Exemptions, Circular and CBIC Flyer Dynamic QR Code and Circular
		<b>Total</b>		<b>10 Hours</b>	
Module D - Litigation Specific and how to Reply GST Notices - 15 Hours (Recorded)					
					Assessment under GST Demand and Recovery in GST

1	Recording	GST Litigation and Advance Topics	Recording	12 Hours	First Appeal and Revisional Authority
					Recovery of Arrears: Litigation Process, Judgments of Various Courts and Tribunals
					Proper Officer in GST
					How to handle departmental Audit under GST
					Handling of Notice and first appeal
2	Recording	GST Classification	Recording	3 Hours	Classification of Goods-Services in GST
					Classification for services
					recent Judgement
		<b>Total</b>		<b>15 Hours</b>	
		<b>Total (A+B+C+D)</b>		<b>58 Hours</b>	
<b>Exam - 1st Attempt (Can Appear on any one chance out of 2 dates ) and 2nd Attempt (One Chance)</b>					
1	Wednesday, 15 January, 2025	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Wednesday, 22 January, 2025	Time 10 AM to 12 Noon		2 Hours	Test - First Attempt - 2nd chance (This exam is on next Sunday after 1st chance first Attempt)