

**Detail Content of 60 Hours GST Certificate Course**  
**42nd Batch - Saturday and Sunday (HindiEnglish Mix Language)**  
**Sat (7- 9 PM) and Sunday (8-11 AM) from 17th May'25**

<b>Detailed Coverage</b>				
<b>Module A - Basic to Advance - 25 Hours (Live)</b>				
1	Saturday, 17 May, 2025	GST Basics	2 Hour	Basic GST Overview
				How the GST Council Function
				Important pillar of GST Council
				Provision related to Indian constitution
				Tax treatment on ENA and Alcoholic Liquor for Human consumption
				Concept of cooperative federalism
2	Saturday, 24 May, 2025	Supply Part 1	2 Hours	<b>Basic of GST - Balance Part</b>
				Concept of GST Council, Number of GST Act
				Benefit of GST
				Meaning of Certain important terminology
				Different Type of Supply in GST
				What is the Taxable Event in Pre GST vs Post GST
				<b>Supply in GST</b>
				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	Sunday, 25 May, 2025	Supply Part 2	2 Hours	3. Schedule III – Negative list
				Composite Supply vs Mixed Supply
				Definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services, Exempt vs Zero Rated supply
				Relevant Advance Ruling and Judgement on Supply

		Registration	1 Hour	Requirement of Registration in GST
				Mandatory Registration – Section 22
				Mandatory registration u/s 24 of CGST
4	Saturday, 31 May, 2025	Registration	2 Hours	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
				Relevant Advance Ruling and Judgement on registration
				Quick round of Q&A
5	Sunday, 1 June, 2025	Composition Levy	1.50 Hours	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 itsimplication on Rate
		Time of Supply	1.50 Hours	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)
				Concept of Levy and Reverse Charge
6	Saturday, 7 June, 2025	Levy and Collection of	2 Hours	Difference between RCM covered in 9(3) and 9(4)
		Taxes and RCM - Part 1		Deemed Supplier u/s 9(5)

6 Saturday, 7 June, 2025 Levy and Collection of Taxes and RCM -

List of goods covered under RCM - NN 4/2017 CT Rate

Part 1 2 Hours

7	Sunday, 8 June, 2025	Levy and Collection	2 Hours	Discussion on all categories of RCM u/s 9(3) of CGST Act
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		of Taxes and RCM - Part 2		Detail Discussion on GTA and Legal Service in details
				Reverse Charge on Import Transaction
				Reverse Charge Case Study
				Relevant Advance Ruling and Judgement
				Quick round of Q&A
		Input tax credit – Part 1	1 Hour	What is the Eligibility and Condition for claiming ITC- Section 16
				Time limit to claim the ITC and relevance of Debit Note
				Concept of Claim - Reversal – Reclaim
8	Saturday, 14 June, 2025	Input tax credit – Part 2	3 Hours	Comparison of rule 37 and rule 37A
				Block ITC as per Sec 17(5)
				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
				Quick Round of Q&A
9	Sunday, 15 June, 2025	Payment of Taxes	1 Hour	Payment of Taxes and restriction
				Electronic Credit vs Electronic Cash Ledger
				Transfer of cash balance between Distinct person and PMT-09
		Value of Supply	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
				Quick Round of Q&A
10	Saturday, 21 June, 2025	Value of Supply	2 Hours	Circular 92, 102 and 72
				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
				Rule 33B and Rule 33C - Valuation of Online gaming
				Relevant Advance Ruling and Judgement
				Quick Round of Q&A
		<b>Total</b>	<b>25 Hours</b>	
<b>Module B - Place of Supply, Import/Export and Refund - 10 Hours (Live)</b>				
11	Sunday, 22 June, 2025	Place of Supply – Part 1	3 Hours	Defintion of Inter State Supply –Intra State Supply
				SEZ unit vs Sec 12 = Intra/Inter State Supply
				Place of Supply of Goods – Section 10 of IGST
				Place of Supply of Goods - Import/Export,
				Concept of Section 12 - General provision
12	Saturday, 28 June, 2025	Place of Supply – Part 2	2 Hours	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 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
				Relevant Advance Ruling and Judgement
				Quick Round of Q&A
				Import/ Export of goods vs Import of services
				Deemed Export - Sec 147 read with Notification No 48 CT
				Merchant Export and condition to make sale @.10%
13	Sunday, 29 June, 2025	Import/Export and	3 Hours	What is the condition for claiming refund – Section 54
		Refund - Part 1		What is the concept of Inverted Duty Structure and Calculation asper Rule 89(5) read with Notification No 21 and Notification No 26

## Refund - Part 1 3 Hours

				When exporters are not eligible for refund
				No export /SEZ Supplies on payment of IGST
14	Saturday, 5 July, 2025	Import/Export and Refund - Part 2	2 Hours	Time limit for refund application
				Refund in case of Zero Rated Supply with LUT
				Refund in case of Zero Rated Supply on Payment of IGST
				Refund pf Intra State treated as Inter state and Rule 89(1A)
				Master Circular 125 and other relevant circular like 135 etc
				Relevant Advance Ruling and Judgement
				Quick Round of Q&A
		<b>Total</b>	<b>10 Hours</b>	
<b>Module C - Return Filing, Eway Bill and Invoicing - 10 Hours (Live)</b>				
15	Sunday, 6 July, 2025	GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	3 Hours	<b>1. Basic About GST Return</b>
				a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return
				<b>2. New QRMP scheme of GST Return</b>
				a. What is IFF, Method of payment (Fixed Sum or Self assessment),
				b. Opt in Facility and live how to take in GST Portal
				<b>3. GSTR 3B</b>
				GSTR 3B - Table Wise discussion
				<b>4. GSTR 1</b>
				GSTR 1 - Table Wise discussion
16	Saturday, 12 July, 2025	GSTR 9 - Annual Return	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
17	Sunday, 13 July, 2025	GSTR 9C - Reconciliation Statement	1 Hour	GSTR 9C - Table Wise discussion
				Linking with GSTR 3B/ 1 /9
				Most common error for each table with solution
				Practical Experience Live on GST Portal
		E Way Bill in GST	2 Hours	EWAY Bill provision
				Documentation requirement for EWAY Bill
				Exemption from EWAY Bill
				EWAY Bill for Gold/Jewellery
				Circular on EWay Bill for – Who will be owner
				Live discussion on EWay Bill Portal
18	Saturday, 19 July, 2025	Invoice, Accounts and Record and E Invoicing	2 Hours	Time limit for Invoicing, Content of Different type of Documents
				Continues supply of goods and Services
				Invoice in case of Special Circumstance
				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>	
<b>Module D - Litigation Specific and how to Reply GST Notices - 15 Hours (Recorded)</b>				
				Assessment under GST
				Demand and Recovery in GST
				First Appeal and Revisional Authority
1	Recording	GST Litigation and Advance Topics	12 Hours	Recovery of Arrears: Litigation Process, Judgments of Various Courts and Tribunals
				Proper Officer in GST

				How to handle departmental Audit under GST
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1 Recording GST Litigation and

Advance Topics 12 Hours

				Handling of Notice and first appeal
2	Recording	GST Classification	3 Hours	Classification of Goods-Services in GST
				Classification for services
				recent Judgement
		<b>Total</b>	<b>15 Hours</b>	
<b>Exam Preparation</b>				
1	Sunday ,07 September 2025	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Sunday ,14 September 2025	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt - 2nd chance (Next Sunday after first Attempt)