

10 Days Course Curriculam of Virtual Certificate Course on GST

Day & Date	Duration in Minutes	Topic in Short	Topics Covered
Day 1	60	Constitutional Provision related to GST	Articles of Constitution dealing with Levy of Indirect Taxes with specific study of the 101st Constitutional amendment dealing with introduction of GST and establishment of GST Council and their recommendatory powers.
	180	Levy	<p>Levy of GST:</p> <ul style="list-style-type: none"> Ø Supply under section 7, 7A & 8 including Schdule I , II & III including associated definitions such as business, composite supply etc. Ø Levy of CGST / SGST / IGST (Section 9 & Section 5 of IGST Act) Ø Composition Levy (Section 10 of CGST Act)
Day 2	120	Classification	<p>Classification under HSN covering:</p> <ul style="list-style-type: none"> Ø Rules of Interpretation (ROI) from Customs Tariff Act (also based on HSN) Ø Reliability of HSN for interpretation Ø Relevance of ROI for use in Exemption Ø Examples of Trade Parlance theory instead of dictionary meaning <p>Classification of SAC covering:</p> <ul style="list-style-type: none"> Ø Relying upon HSN discussion, discuss 5 – 10 classifications Ø Contrast classification for SAC being different from classification for Exemption and different from RCM.
	60	TOS	<p>Ø Purpose of time of supply (Section 12 to 14 of CGST Act) with reference to previous discussion on levy of GST and focus attention to:</p> <ul style="list-style-type: none"> i) Time of supply of goods ii) Time of supply of services
	60	FTP	Sailent Feature of FTP and Incentives in Foreign Trade Policy
	60	Nature of Supply	<p>Nature of Supply (IGST Act) covering:</p> <ul style="list-style-type: none"> Ø Detailed discussion covering section 7 to 9 of IGST Act Ø Supply in high seas and in-bond sales with reference to 7(2); Ø Filling of Bond / LUT Ø Fiction of inter-State supply in case of SEZ supplies in 7(5) for example supply by registered supplier to SEZ unit still considered inter-State supply though both situated in same State/City Ø Implementation of supplies by SEZ unit to each other including developer including tax payable under reverse charge by SEZ units/developer Ø Implementation of supplies outside the zone by SEZ units covering supply of goods and supply of services with reference to RCM for services u/s 7(1)(b)

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Day 3	60	Reg	Registration provisions under Chapter VI Ø Persons liable and not liable for registration Ø Person versus taxable person vs registered person Ø Compulsory registration including registration for TDS & TCS, ISD, causal taxable person and NR Ø Amendments, Cancellations and Revocations.
	120	Valuation	Valuation under section 15 and CGST Rules from 27 to 35 with specific focus on: Ø Consideration versus sole consideration Ø Absence of consideration versus presence of non-monetary consideration Ø Discount versus bad-debts Ø Discount versus consideration by third party Ø Purpose of contribution to consideration by third party versus sponsorship Ø Relationship between COGS and transaction value Ø Valuation of ree supplies, warranty, samples defaced and non-defaced (unsaleable and not-for-sale), replenishment to dealer of warranty parts, coupons, cash-back, temporary replacement, trial use before purchase, test-drive cars to dealers, etc. Ø Discussion on Concept of Pure Agent Ø Stock transfer versus sale-on-approval Ø Write off versus 100% depreciation.
Day 4	180	POS	Place of Supply (Section 10 to Section 14 of IGST Act, 2017)
	60	RCM	Ø Reverse charge provisions under 9(3) / 9(4) of CGST /5(3) /(4) of IGST Act with detailed discusion on Good /Services are subject to Reverse Charge as Notified
Day 5	180	ITC	Input Tax Credit from Section 16 to 21 and Rule 36 to Rule 45 and Provisions related to Job works (Section 143)
	60	Eway Bill	E- Way Bill procedure its applicability including Ø Inspection of Goods in movement. Ø Seizure/ Detention of Vehicle/ Goods. Ø Penal consequences during/ after completion of movement. Ø Difference between Section 129 &130 (i.e difference between detention and confiscation of goods)

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Day 6	120	Returns & Payments	<p>Returns and Payment under GST under Chapter IX and X Types, Applicability, Matching, Final returns with Rules and specific reference to: Ø Goods in-transit and delay in validation of inward supplies (by more than 60 days allowed by Rules and 90 days in section) Ø Rectification of Return Ø Other related points Ø Return Rule no 60 to 84. Type of payment, Due date, modes of payment with Rules and collection of tax and also address: Ø Collection of incorrect amount / rate of GST Ø Right to retain tax collected in excess and duty to deposit all taxes collected Ø Invoice to refer tax charged or omission to disclose any tax on invoice Ø Ensuring reversal of credit by recipient in case of credit note Ø Provision related to TDS and TCS</p>
	120	Refund	<p>Refund under Chapter XI Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including: Ø Unjust enrichment – applicable and inapplicable cases Ø Limitation – legality and vested right to refund Ø Other related points Ø Refund Rule no 89 to 97.</p>
Day7	60	Finalization	<p>Finalization of Accounts from GST perspective and Accounting Ratios Disclosures in Audited Financial Statements on GST Review of Audited Financial Statements impacting on GST Audit o Directors Report o Audit Report o Notes to Accounts o Internal Audit Report, if any o Reporting under CARO for GST Year End adjustment entries and impact on GST Verification of the returns filed viz a vis Financial Statement</p>
	180	Assessment & Demand	<p>Ø Assessment under chapter XII Ø Demands and Recovery under chapter XV</p>
	120	Exemption	<p>Detailed discussion on Exemption List of Services: CGST(Rate) N/N -12/2017 dated 28th June,2017 and goods CGST(Rate) N/N. 02/2017 dated 28th June,2017 with latest amendments. Ø Interpretation of scope of exemption notification by taking examples of goods and services separately Ø Exemption under CGST whether applies to SGST/UTGST automatically Ø Exemption under IGST whether applies to CGST-SGST automatically.</p>

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Day8	60	Adv. Ruling	<ul style="list-style-type: none"> Ø Advance Ruling under chapter XVII including : Ø Who can submit the application & when to submit Ø Applicability of advance ruling
	60	Audit	<ul style="list-style-type: none"> Ø Overview of Audit under Chpater XIV by tax authority's u/s 65 & special audit u/s 66. Ø Audit by department: – returns, published financials or entire books of taxable person, Authorization to audit – open for inspection or fait accompli, Audit procedure – permit to call for new reports to be generated and submitted, Duration of audit, Off-site or on-site, Audit findings – confidential or not, Opportunity to respond to audit findings, Reply to audit findings – detailed or brief – strategy or statutory requirement, Period of Limitation to issue SCN .
Day 9	120	Appeals & Penalty	<ul style="list-style-type: none"> Ø Appeals & revision under chapter XVIII Ø First Appeal: Filing Appeal, Pre-deposit , Limitation – effect and remedy, Grounds of appeal – drafting and prayer, Paper book – contents and presentation Ø Second Appeal: National Benches, Regional Benches and Area Benches – identification of jurisdiction, Preliminary objections, Service of Adjn.Order, New grounds – legality and strategy, Review Adjn.Order in violation of SCN, Short matters, mention and procedures of SAA regarding ROM, COD and other miscellaneous applications, Relief that Tribunal authorized to grant, Relief that Tribunal not authorized to grant, Doctrine of merger / partial-merger. Ø Departmental appeal: Pre-requisites for departmental appeal, Period of limitation, notice to respondent, Cross-appeals, Cross-objections treated as cross-appeal, Batch of appeals, Prote. Ø High Court: Grounds to approach HC: (1) Question of law and question of fact (2) Legality involved in facts – identification (3) Question of law and substantial question of law, Appellate jurisdiction versus writ jurisdiction (basic differentiation), Formulation of question to be answered, Power to hear question not formulated, Non-appealable decisions and orders. Ø Revision jurisdiction: Scope of revision, Period of limitation for revision, Process of revision, Questions in revision, Revision on questions raised or entire proceedings at-large in revision, Re-examination of quasi-judicial orders – limited scope of such interference permitted, Preliminary issues to object. Ø Appeal & revision rule no 108 to 116. Ø Offences and penalties including ‘general principles’ for imposing / not imposing penalty under chapter XIX& Rule 162. Ø Liability to pay in certain cases under Chapter XVI of CGST Act.
	120	Form-9	<p>Annual Return formats discussion & its filing of Form 9 /9A</p> <p>Annual return as per section 44 of the CGST Act, 2017 read with rule 80 of CGST Act, 2017</p>
	60	Inspection , Search & Seziure	Inspection , Search & Seziure
	60	Form-9C	Reconciliation of GSTR with Annual Return (Form 9C only) and Books of Accounts as per Section 35(5) of the CGST Act, 2017 read with Section 44(2) of CGST Act, 2017. Clause by Clause discussion in the formats of 9C only.

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Day 10	90	Maintenance of Records & Book	Maintenance of Records & Books Ø Accounts & Records Rules no 56 to 58. Ø Type of electronic ledgers, Credit note and debit notes, Accounts and period of retention of account Ø Tax invoice, credit & debit notes under Chapter VII Ø Inter-State credit note in B2C and B2B supplies Ø Debit note and supplementary invoice reference Ø Account maintenance location wise , trial balance GST wise
		Misc	Ø Miscellaneous Provision including anti profiteering (Section 144 to 174)
		RAL	Ø Relevant Provisions of Allied Laws :- General clauses Act, limitation Act, Sale of Goods Act etc. applicable to GST
	30	EP /PO	Ethical Practice & Professional Opportunities