

Scheme and Syllabus for 3 Months Certificate Course on GST

- 1.(a) The Department will start **3 Months Certificate Course on GST**. The total no. contacts hours will be 50.
- (b) The classes will be conducted online on Saturday and Sunday.
- (c) There will be an online examination after completion of classes. Only those participants who have attended minimum 60% of classes will be allowed to appear in the online examination.
- (d) The maximum marks of the paper will be 100 (50 objective type questions with 02 marks each) and minimum passing marks will be 40. Candidate can be appear maximum 3 times in the paper of the examination. (e) The course fees will be Rs. 5000 only.
- (f) Professionals/Qualified teachers will take the classes as per the schedule notified by the Chairperson of the Department.
- (g) The syllabus of the course is approved and attached in **annexure "C"**.

ANNEXURE-C

**Day wise Schedule of
“Certificate Course on GST**

Sl No.	Day	Topic	Duration (In hours)	Detailed Coverage
1	Day -1	GST Basics	2	Basics of GST with brief discussion of provision of Constitution of India.
2	Day -2	Registration in GST	2	<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 • Amendment and cancellation of registration • Practical Exposure on how to take registration
	Day -3			Taxable Event Supply - Part 1
4	Day-4	Taxable Event Supply Part 2	2	<ul style="list-style-type: none"> • Discussion of following schedule - 1. Schedule I - Supply without Consideration 2. Schedule II - Supply of Goods/Services 3. Schedule III - Negative list • Composite Supply vs Mixed Supply • Practical case study
				Day -5
6	Day-6	Time of Supply Part 2	2	<ul style="list-style-type: none"> • Time of Supply of Services (Section 13 of CGST Act) • Practical case study
7	Day-7	Value of Supply - Part 1	2	<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 • Practical case study
				Day-8

9	Day -9	Place of Supply - Part 1	2	<ul style="list-style-type: none"> ii) Location of Supplier of Goods/Services iii) Location of Recipients of Goods/Services iv) Meaning of Recipient
10	Day-10	Place of Supply - Part 2	2	<ul style="list-style-type: none"> • Place of Supply of Goods - Section 10 of IGST • Place of Supply of Goods - Import/Export, • Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)
11	Day-11	Input tax credit - Part 1	2	<ul style="list-style-type: none"> • What is the Eligibility and Condition for claiming ITC- Section 16 of CGST Act • Requirement and reversal of ITC (rule 37) • Clarification on Non Filing of GSTR1 will not create ineligibility for taking ITC
12	Day-12	Input tax credit - Part 2	2	<ul style="list-style-type: none"> • ITC in case of Special circumstances • Blocked Input Tax Credit as per Section 17(5)
13	Day-13	Levy and Collection of Taxes and RCM	2	<ul style="list-style-type: none"> • Section 9 of CGST Act • Deemed Supplier u/s 9(5) • Reverse Charge u/s 9(4)
14	Day-14	Levy and Collection of Taxes and RCM - Part 2	2	<ul style="list-style-type: none"> • RCM on Services and • Discussion on all categories of RCM u/s 9(3) of CGST Act • Analysis of GTA and Advocate
15	Day-15	Import/Export	2	<ul style="list-style-type: none"> • Important concept • Import of goods vs Import of services • Export of goods vs Export of services • Deemed Export - Sec 147 read with Notification No 48 CT dt. 18th Oct 2017, • Merchant Export and condition to make sale @.10% • Procedure for Export of Goods / Service under LUT/Bond
16	Day-16	Refund of GST Paid	2	<ul style="list-style-type: none"> • What is the condition for claiming refund - Section 54 • When exporters are not eligible for refund • Refund on account of deemed Export • Time limit for refund application • interest on refund by government
17	Day-17	Composition Levy	2	<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

18	Day-18	Invoice Account & Records	2	<ul style="list-style-type: none"> Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan etc. Accounts and Record to be maintained by all Registered Person Additional Record other than composition Location, Electronic Form /Manual Form, Period of retention of books
19	Day-19	GSTR 3B	2	<ul style="list-style-type: none"> Practical discussion of the some of the return applicable to Regular Tax Payer like GSTR 3B, All Table of GSTR 3B as per Rule Live Demo on GST Portal Most common error in GSTR 3B and its solution
20	Day-20	GSTR 1 - Part 1	2	<ul style="list-style-type: none"> Table 4 to Table 7 of GSTR 1 as per Rule
21	Day-21	GSTR 1 - Part 2	2	<ul style="list-style-type: none"> Table 7 to Table 13 of GSTR 1 as per Rule Live Demo on GST Portal GSTR 2A vs GSTR 1
22	Day-22	Advance GST	2	<ul style="list-style-type: none"> Advance Ruling Decision of Advance Ruling Whether decision is binding to all? Appellate Authority Appeal to Tribunal/ High Court/Supreme Court Which order are not appealable, Revised pre deposit limit
23	Day-23	E Way Bill in GST	2	<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 Elway Bill for - Who will be owner Live discussion on EWay Bill Portal Practical Issues and Solutions
24	Day-24	Query Session	2	<ul style="list-style-type: none"> Whole Syllabus
25	Day -25	Assessment	2	Exam