



Training Program on GST

**Organized By: GST & Indirect Taxes Committee
For CA Staff**

DAY-1

Timing & Speakers	Topics
09.30 AM TO 10.30 AM	➤ Background of GST including opportunities in different service areas.
10.30 AM TO 11.30 AM	➤ Levy of CGST/IGST including definition of supply, Composition Scheme, Composite supply, exempt, zero rated and non-taxable supply
<i>Tea Break - 11.30 AM TO 11.45 AM</i>	
11.45 AM TO 01.30 PM	➤ Place of supply of goods and services
<i>Lunch- 1.30 PM to 2.30 PM</i>	
Timing & Speakers	Topics
02.30 PM TO 03.15 PM	➤ Time of Supply of Goods & Services
03.15 PM TO 04.30 PM	➤ Valuation of taxable Supply & Rules thereto (including practical examples)
<i>Tea Break - 04.30 AM TO 04.45 AM</i>	
04.45 PM TO 05.45 PM	➤ Tax Credit (Capital goods, Services & input) including Input Service Distributor & Manner of Recovery of Excess Credit (with practical case studies)

DAY-2

Timing	Topics & Speakers
09.30 AM TO 10.30 AM	➤ Classification of goods and services including reporting requirements
10.30 AM TO 11.30 AM	➤ Registrations: Law, documents required, amendment, cancellation, etc
<i>Tea Break - 11.30 AM TO 11.45 AM</i>	
11.45 AM TO 01.45 PM	➤ Invoice/Bill of supply and Documentation including contents of invoice, time of issuance, consequences of invalid documentation, E-way bill
	<ul style="list-style-type: none"> ➤ Payment of Tax, Interest, fee & penalty ➤ Cross-utilization of input tax credit ➤ Excess payment and refund ➤ Incorrect payment made
<i>Lunch- 1.45 PM to 2.30 PM</i>	
Timing	Topics & Speakers
03.30 PM TO 04.30 PM	<ul style="list-style-type: none"> ➤ Returns including annual and final return ➤ Matching of ITC ➤ Importance of filing last return and consequences of late filing/non-filing of returns
<i>Tea Break - 04.30 AM TO 04.45 AM</i>	
04.45 PM TO 05.45 PM	➤ Practical issues of Mismatching of ITC

DAY-3

Timing	Topics & Speakers
09.30 AM TO 10.30 AM	➤ <i>Job Work intimation and procedure, E-Commerce Transaction Under GST</i>
10.30 AM TO 11.30 AM	➤ <i>Transitional Compliances including Last return, status of assessments/appeals, refund, etc</i>
Tea Break - 11.30 AM TO 11.45 AM	
11.45 AM TO 12.45 PM	➤ <i>Software training of Tally/Busy, etc</i>
12.45 PM to 1.30 PM	➤ <i>Accounting entries and Records including Ledger creation, Cash and Credit Ledger and bank reconciliations, etc</i>
Lunch- 1.30 PM to 2.30 PM	
Timing	Topics & Speakers
02.30 PM TO 03.30PM	➤ <i>Miscellaneous Topics like advance ruling, compliance rating, offences & penalties, etc</i>
03.30 PM TO 04.30PM	➤ <i>Open house discussion including ITC, RCM, Return filing, GSTR-1,2,2A,3,3B, TRAN-1</i>
Tea Break - 04.30 AM TO 04.45 AM	
04.45 PM TO 05.45 PM	➤ <i>Open house discussion including ITC, RCM, Return filing, GSTR-1,2,2A,3,3B, TRAN-1</i>