

Five Days Workshop on GST

Day	Session	Duration	Topic	Detail Coverage
Day 1	Session-1	90 Minutes	Levy	<p>Emphasis to be given on Amendments</p> <p>Ø Levy of CGST & IGST (Levy residing in two statues – CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel))- Section 9 of CGST & Section 5 of IGST Act.</p> <p>Ø Definition of supply and all forms of supply and purpose thereof including schedule I, II and III.</p> <p>Ø Difference between effective levy and liability.</p> <p>Ø Purpose and applicability, relevance to trade and restrictions including Composition Rule no 3to 7.</p> <p>Ø Issues in Supply.</p> <p>Important Definitions: Discussion on definition of goods, service, Business, composite and mixed supply, Continuous Supply, taxable supply and non-taxable supply, supplier and recipient, exempt supply and zero-rated supply, NIL rated supplies, consideration and non-monetary consideration.</p>
	Session-2	30 Minutes	Composition Levy	<p>Overview of Composition levy as per section 10</p> <p>Overview of 6% Composition Levy on goods and /or services under notification no. 2/2019-Central Tax (Rate) dated 07th March, 2019.</p>
	Session-3	60 Minutes	Time of Supply	<p>Purpose of time of supply with reference to previous discussion on levy of GST and focus attention to:</p> <p>Time of supply of goods</p> <p>Time of supply of services</p> <p>Common errors –</p> <p>supplies involving goods treated as supply of services, experience in current laws affecting understanding or application of time of supply in GST and need to give up notions about – ‘inter vivos’, ‘transfer of property’ etc.</p> <p>Ø Issues in time of supply</p>

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	Session-4	60 Minutes	Valuation	<p>Valuation with specific focus on:</p> <ul style="list-style-type: none"> ∅ Consideration versus sole consideration ∅ Absence of consideration versus presence of non-monetary consideration ∅ Ingredients of section 15 and specific inclusions and exclusions ∅ Discount versus bad-debts ∅ Discount versus consideration by third party ∅ Purpose of contribution to consideration by third party versus sponsorship ∅ Relationship between COGS and transaction value ∅ Difference between assessable value in Excise and transaction value in GST ∅ Valuation for Customs versus valuation for IGST – similarities and difference (proviso to section 5 of IGST) ∅ Valuation of apparently free supplies – warranty, samples defaced and non-defaced (unsaleable and not-for-sale), replenishment to dealer of warranty parts, coupons, cash-back, cost-free EMI, cross-subsidization of sales, loss-leaders in product portfolio, stand-by during repairs, temporary replacement, trial use before purchase, test-drive cars to dealers, etc. ∅ Inclusion of reimbursement and its concept ∅ Stock transfer versus sale-on-approval ∅ Gift versus CSR ∅ Theft versus donation ∅ Valuation Rule no 27 to 35. ∅ Write off versus 100% depreciation. ∅ Issues faced in deciding the valuation
Day 2	Session-1	90 Minutes	RCM	<p>Reverse Charge under GST including notification specifying goods and services covered therein.</p> <p>Emphasis should be given on GTA services with discussion on GTA choose option to pay on forward charge @ 12%.</p> <p>Discussion on RCM on Import of Services</p>

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	Session-2	60 Minutes	E-way Bill	E-way Bill Provisions under GST
	Session-3	90 Minutes	POS	<p>Purpose of place of supply and discuss from basics onwards, namely: Goods Meaning of location of supplier of goods (and reason for not being specifically defined) and location of recipient of goods.</p> <p>∅ Definition of recipient with respect to supplies involving payment and supplies not involving payment.</p> <p>∅ Detailed discussion on all clauses on place of supply of goods and services separately for example:</p> <p>∅ Detailed discussion on meaning of ‘involves movement’ and ‘does not involve movement’ – how to determine with examples u/s 10? How to identify whether clause (a), (b) or (c) would apply</p> <p>∅ Highlight the concept in GST that may be different from current law, for example, an intra-State supply in VAT/CST may still be inter-State supply in GST (ref 10(1)(b) compared to circular E1 sales in CST Act). Also discuss how to effect in-transit sales in GST u/s 10(1) ∅ Discuss that 10(1)(d) does not involve a works contract as WC is treated as a service and s 10 would not be applicable.</p> <p>∅ Discuss about movement of goods ‘for’ installation being subsumed in clause (d) and not treated as two supplies – one, from factory to site and another for installation at site.</p> <p>Domestic Services Discuss in detail the general rule in 12(2) and 13(2) and how to identify that any of the sub-rules will apply and not this general rule: -</p> <ul style="list-style-type: none"> o Explanation of telecom intermediary not eligible to be included in determination of PoS u/s 12(11) o Other context-specific or region-specific examples based on most relevant industries o Explanation about PoS not being required for registration – there are concerns that PoS is where registration is to be obtained – and that registration is at ‘place of business’ and not at PoS <p>Discuss OIDAR with examples – how it identifies if it is OIDAR or not OIDAR – not all supplies over internet is OIDAR. Discuss also role of representative and whether CAs</p>

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				<p>can accept this role o Discuss OIDAR u/s 14 with reference to ST Circular from 1 Dec 2016 which may be mutatis mutandis applicable to GST o Explanation of GST implication involving immovable property related supplies for example, (a) property outside India taxable by proviso to 12(3) –</p> <p>how does it impact Indian passenger travelling outside India (b) vessel not included in s.13(4) – how does it impact foreign cruise travel. o Practical Issues faced in deciding the place of supply</p> <p>International o Discuss s.13(3) by comparing repair with job-work for overseas customers or vice versa with reference to scope of second proviso to 13(3)(a)</p> <p>o Discuss effects of s.13(6) where partly performed in India will be treated as wholly performed in India – compare examples from all subsection 3, 4 and 5 to which it applies o Discuss s.13(8) based on GoDaddy ruling and various interpretations that are taken based on this AAR and its applicability in GST</p> <p>Ø Discuss refund of 'integrated tax' to outbound tourist u/s 15 and how supplier is to identify OBTT at the time of supply which would be an intraState/City supply. O Practical Issues faced in deciding the place of supply.</p>
Day 3	Session-1	120 Min	Refund	<p>Section 16: Zero rated Supply</p> <p>Refund under GST Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including:</p> <p>Ø Refund under earlier law</p> <p>Ø Refund in case of delayed collection of statutory forms</p> <p>Ø Refund arising from re-assessment / appeal under earlier law Ø Error in payment of CGST-SGST or IGST</p> <p>Ø Unjust enrichment – applicable and inapplicable cases</p> <p>Ø Limitation – legality and vested right to refund Ø Other related points Ø Refund Rule no 89 to 97</p>
	Session-3	120 Min	Exemption under	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

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			Services	<p>∅ Purpose of exemption, indication of taxability by the existence of exemptions (e.g. Interest on loans, etc.), new insights into taxability of certain transactions in GST and whether exemption from output tax applies to RCM also</p> <p>∅ Interpretation of scope of exemption notification by taking examples of goods and services separately ∅ Common errors by misinterpretation of language such as works contract and construction service, charitable trust engaged in commercial activities, renting of motor cab or transfer of right to use cab, etc.</p> <p>∅ Conclusion by providing applicability of exemption in specific cases (relevant to industry in the region) ∅ Interpretation of scope of RCM u/s 9(3)</p> <p>∅ Interpretation of scope of value limit / time limit for RCM u/s 9(4)</p> <p>∅ Exemption under CGST whether applies to SGST/UTGST automatically</p> <p>∅ Exemption under IGST whether applies to CGST-SGST automatically</p>
Day 4	Session-1	120Min	Returns & Payment	<p>New Return forms under GST vs GSTR-1/3 including Annual return & Audit including CMP-08 for composition dealer.</p> <p>One for reporting details of outward supplies (FORM GST ANX-1) and one for availing input tax credit (FORM GST ANX-2) based on invoices, etc. uploaded by the supplier.</p> <p>Simplified returns for small taxpayers called Sahaj and Sugam</p>
	Session-2	60 Min	Documents, Accounts & Records	<p>Tax Invoice & Bill of Supply including time limit for issuance of invoices</p> <p>Credit & Debit Notes</p> <p>Maintenance of Accounts & Records</p>
	Session-3	60 Min	Advance Ruling	<p>Definitions</p> <p>Authority for Advance Ruling*</p> <p>Application for Advance Ruling</p> <p>Procedure on receipt of application</p> <p>Appellate Authority for Advance Ruling**</p> <p>Appeal to Appellate Authority</p>

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				<p>Orders of Appellate Authority</p> <p>Rectification of advance ruling</p> <p>Applicability of advance ruling</p> <p>Advance ruling to be void in certain circumstances</p> <p>Powers of Authority and Appellate Authority</p> <p>Procedure of Authority and Appellate Authority</p>
Day 5	Session -1	90 Min	Demand & Recovery	<p>Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts</p> <p>Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts</p> <p>General provisions relating to determination of tax</p> <p>Tax collected but not paid to Government</p> <p>Tax wrongfully collected and paid to Central Government or State Government</p> <p>Initiation of recovery proceedings</p> <p>Recovery of tax</p> <p>Payment of tax and other amount in instalments</p> <p>Transfer of property to be void in certain cases</p> <p>Tax to be first charge on property</p> <p>Provisional attachment to protect revenue in certain cases</p> <p>Continuation and validation of certain recovery proceedings</p>
	Session-2	30 Min	Inspection, Search, Seizure and Arrest	<p>Power of inspection, search and seizure</p> <p>Inspection of goods in movement</p> <p>Power to arrest</p>

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				<p>Power to summon persons to give evidence and produce documents</p> <p>Access to business premises</p> <p>Officers to assist proper officers</p>
	Session -3	60 Min	Appeals and Revision	<p>Appeals to Appellate Authority</p> <p>Powers of Revisional Authority</p> <p>Constitution of Appellate Tribunal and Benches thereof</p> <p>President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.</p> <p>Procedure before Appellate Tribunal</p> <p>Appeals to Appellate Tribunal</p> <p>Orders of Appellate Tribunal</p> <p>Financial and administrative powers of President</p> <p>Interest on refund of amount paid for admission of appeal</p> <p>Appearance by authorised representative</p> <p>Appeal to High Court</p> <p>Appeal to Supreme Court</p> <p>Sums due to be paid notwithstanding appeal, etc.</p> <p>Appeal not to be filed in certain cases</p> <p>Non-appealable decisions and orders</p>
	Session -4	60 Min	Offences and Penalties	<p>Penalty for certain offences</p> <p>Penalty for failure to furnish information return</p> <p>Fine for failure to furnish statistics</p> <p>General penalty</p> <p>General disciplines related to penalty</p> <p>Power to impose penalty in certain cases</p>

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				<p>Power to waive penalty or fee or both Detention, seizure and release of goods and conveyances in transit Confiscation of goods or conveyances and levy of penalty Confiscation or penalty not to interfere with other punishments Punishment for certain offences Liability of officers and certain other persons Cognizance of offences Presumption of culpable mental state Relevancy of statements under certain circumstances Offences by companies Compounding of offences</p>
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