

## Course Curriculum of 12 days Virtual Certificate Course on GST

Day	Time	Topic	Aspects to be covered
Day 1	1 hour	Constitutional provisions related to GST	Articles of Constitution of India dealing with levy of indirect taxes with specific study of 101 <sup>st</sup> Constitutional amendment dealing with introduction of GST and establishment of GST Council and its recommendatory powers
	3 hours	Supply & Levy of GST	<ul style="list-style-type: none"> <li>Ø Concept of supply - [Section 7 of the CGST Act, 2017 including Schedule I, II &amp; III &amp; associated definitions such as business, consideration]</li> <li>Ø Composite &amp; Mixed Supply</li> <li>Ø Levy of CGST / SGST / IGST [Section 9 of the CGST Act, 2017 &amp; Section 5 of the IGST Act, 2017 except reverse charge provisions]</li> <li>Ø Composition Levy [Section 10 of the CGST Act, 2017]</li> </ul>
Day 2	2 hours	Classification	<ul style="list-style-type: none"> <li>Ø Need and significance of classification</li> <li>Ø Classification under HSN covering Rules of Interpretation from Customs Tariff Act, 1975 (also based on HSN) with examples</li> <li>Ø Principles of classification established through judicial precedents</li> <li>Ø Significance of common parlance theory with examples</li> <li>Ø Classification of services under HSN code with examples</li> </ul>
	2 hours	Nature of Supply	<ul style="list-style-type: none"> <li>Ø Inter-State supply [Section 7 of the IGST Act, 2017]</li> <li>Ø Fiction of inter-State supply in case of SEZ supplies [Section 7(5) of the IGST Act, 2017]</li> <li>Ø Nature of supply in case of outbound intermediary services [Section 7(5) read with section 8(2) and section 13(8)(b) of the IGST Act, 2017]</li> <li>Ø Tax implication of supplies made by SEZ units/developer amongst each other as also supplies made outside the SEZ including tax payable by SEZ units/developer under reverse charge</li> <li>Ø Intra-State supply [Section 8 of the IGST Act, 2017]</li> <li>Ø Supplies in territorial waters [Section 9 of the IGST Act, 2017]</li> </ul>
Day 3	3 hours	Place of Supply	<ul style="list-style-type: none"> <li>Ø Place of supply of goods in domestic transactions [Section 10 of the IGST Act, 2017]</li> <li>Ø Place of supply of services in domestic transactions [Section 11 of the IGST Act, 2017]</li> <li>Ø Place of supply of goods in international transactions [Section 12 of the IGST Act, 2017]</li> <li>Ø Place of supply of services in international transactions [Section 13 of the IGST Act, 2017]</li> <li>Ø Special provisions for OIDAR [Section 14 of the IGST Act, 2017]</li> <li>Ø Place of supply in case of certain special supplies like intermediary services, courier services, outbound transportation of goods etc.</li> </ul>
	1 hour	Time of Supply	<ul style="list-style-type: none"> <li>Ø Relevance of time of supply</li> <li>Ø Time of supply of goods [Section 12 of the CGST Act, 2017]</li> <li>Ø Time of supply of services [Section 12 of the CGST Act, 2017]</li> <li>Ø Time of supply in case of change in rate of tax [Section 14 of the</li> </ul>

			CGST Act, 2017]
Day 4	2 hours	Valuation	<p>Valuation under section 15 of the CGST Act, 2017 read with rules 27-35 of the CGST Rules, 2017 with specific focus on:</p> <ul style="list-style-type: none"> <li>Ø Consideration vs. sole consideration</li> <li>Ø Absence of consideration versus presence of non-monetary consideration</li> <li>Ø Types of discounts and incentives and their treatments under GST</li> <li>Ø Discount vs. Bad-debts</li> <li>Ø Subsidy vs. Consideration by third party</li> <li>Ø Relationship between cost of goods sold and transaction value</li> <li>Ø Valuation of free supplies, warranty supplies, samples - defaced and non-defaced (unsaleable and not-for-sale), replenishment to dealer of warranty supplies, coupons, cash-back, temporary replacement, trial use before purchase, test-drive cars to dealers etc.</li> <li>Ø Rule 27 &amp; rule 28 – Are they contrary to each other</li> <li>Ø Concept of pure agent</li> <li>Ø Stock transfer vs. sale-on-approval</li> </ul>
	2 hours	Exemption	<ul style="list-style-type: none"> <li>Ø Services exempted vide <i>Notification No. 12/2017 CT (R) &amp; Notification No. 9/2017 IT (R)</i></li> <li>Ø Goods exempted vide <i>Notification No. 02/2017 CT (R) &amp; Notification No. 2/2017 IT (R)</i></li> <li>Ø Interpretation of scope of exemption notification</li> <li>Ø Applicability of exemption under one tax to another tax e.g. applicability of exemption under CGST to SGST or UTGST or IGST</li> <li>Ø Strict vs liberal interpretation of exemption entries</li> </ul>
Day 5	4 hours	Input Tax Credit	<ul style="list-style-type: none"> <li>Ø Conditions for taking input tax credit [Section 16 of the CGST Act, 2017]</li> <li>Ø Apportionment of credit and blocked credits [Section 17 of the CGST Act, 2017]</li> <li>Ø Availability of credit in special circumstances [Section 18 of the CGST Act, 2017]</li> <li>Ø Taking input tax credit in respect of inputs and capital goods sent for job work [Section 19 of the CGST Act, 2017 including background discussion on job work under section 143 of the CGST Act, 2017]</li> <li>Ø Distribution of credit by input service distributor [Section 20 of the CGST Act, 2017]</li> </ul>
Day 6	1 hour	Reverse Charge Mechanism	<ul style="list-style-type: none"> <li>Ø Reverse charge provisions under sections 9(3) and 9(4) of the CGST Act, 2017 /sections 5(3) and 5(4) of the IGST Act, 2017</li> <li>Ø Good &amp; services notified under reverse charge notifications</li> </ul>
	1 hour	Foreign Trade Policy (FTP)	<ul style="list-style-type: none"> <li>Ø Salient features of FTP</li> <li>Ø Schemes &amp; Incentives under Foreign Trade Policy</li> </ul>
	1 hour	Registration	<ul style="list-style-type: none"> <li>Ø Persons liable to registration</li> <li>Ø Person exempt from registration</li> <li>Ø Person vs. taxable person vs registered person</li> </ul>

			<ul style="list-style-type: none"> <li>Ø Compulsory registration including registration for tax deductor, tax collector, input service distributor, causal taxable person and non-resident taxable person</li> <li>Ø Procedure for registration</li> <li>Ø Amendment, suspension, cancellation and revocation of cancellation of registration</li> <li>Ø Recourse available in case of cancellation of registration</li> <li>Ø Familiarising the participants with GST portal</li> </ul>
	1 hour	E-way bill & e-invoicing	<ul style="list-style-type: none"> <li>E- way bill procedure and its applicability including-</li> <li>Ø Inspection of goods in movement</li> <li>Ø Seizure/ detention of vehicle/ goods</li> <li>Ø Penal consequences during/ after completion of movement</li> <li>Ø Difference between detention and seizure and confiscation of goods</li> <li>Ø Confiscation proceedings and imposition of redemption fine</li> <li>Ø Practical difficulties of jurisdiction, no recourse to appeal</li> <li>Ø E-invoicing and its applicability including – <ul style="list-style-type: none"> <li>o Flow of data through e-invoicing portal under different modes of generation</li> <li>o Linkage with e-waybill</li> <li>o Other important features including its cancellation</li> </ul> </li> <li>Ø Familiarising the participants with E-way Bill portal</li> </ul>
Day 7	3 hours	Returns & Payments	<ul style="list-style-type: none"> <li>Ø Types of returns and the applicability thereof, concept of matching</li> <li>Ø Rectification of returns</li> <li>Ø Types of electronic ledgers</li> <li>Ø Due date of payment, interest on delayed payment of tax</li> <li>Ø Manner of set off of input tax credit for payment of output tax liability</li> <li>Ø Provisions related to TDS and TCS including e-commerce provisions</li> <li>Ø Familiarising the participants with GST portal</li> </ul>
	1 hours	Maintenance of books of account and records	<ul style="list-style-type: none"> <li>Ø Tax invoice, credit &amp; debit notes</li> <li>Ø Implication of not mentioning tax charged in the invoice</li> <li>Ø Inter-State credit note in B2C and B2B supplies</li> <li>Ø Ensuring reversal of credit by recipient in case of credit note</li> <li>Ø Debit note and supplementary invoice reference</li> <li>Ø Account maintenance location wise and person-wise, trial balance GST wise</li> <li>Ø Period of retention of accounts</li> </ul>
Day 8	2 hours	Refund	<ul style="list-style-type: none"> <li>Ø Type of refunds - refund on account of zero rated supply, refund on account of inverted duty structure and other refunds</li> <li>Ø Procedure for claiming refund – Relevant forms, period for making refund claim, relevant date, provisional refund, other terms &amp; conditions as prescribed in relevant rules</li> <li>Ø Deficiency memo vs. SCN in RFD-8</li> <li>Ø Unjust enrichment</li> <li>Ø Limitation – legality and vested right to refund</li> </ul>

			<ul style="list-style-type: none"> <li>Ø Interest on delayed refund</li> <li>Ø Common notices under refund and their suggested replies</li> <li>Ø Familiarising the participants with refund process in GST portal</li> </ul>
	1 hour	Assessment	<ul style="list-style-type: none"> <li>Ø Type of assessments – Self assessment, best judgement assessment, assessment of non-filers of returns, assessment of unregistered persons, summary assessment</li> <li>Ø Scrutiny of returns</li> </ul>
	1 hour	Audit by tax authorities	<ul style="list-style-type: none"> <li>Ø Audit of returns, published financials or entire books of taxable person</li> <li>Ø Authorization to audit – open for inspection or fait accompli</li> <li>Ø Audit procedure – permit to call for new reports to be generated and submitted, duration of audit, off-site or on-site</li> <li>Ø Audit findings – confidentiality or otherwise, opportunity to respond to audit findings,</li> <li>Ø Reply to audit findings – detailed or brief, strategy or statutory requirement,</li> <li>Ø Period of Limitation to issue SCN</li> <li>Ø Special audit under section 66 of the CGST Act, 2017</li> </ul>
Day 9	2 hours	Inspection, Search & Seizure	<ul style="list-style-type: none"> <li>Ø Power of the officers to inspect, search and seizure with focus on ‘reasons to believe’, allowance of seizure of cash, authorization by officer, collection of post-dated cheques, recording of statements, presence of Chartered Accountant during recording of statement etc.</li> <li>Ø Importance of the provisions of The Code of Criminal Procedure, 1973, The Indian Penal Code, 1860, Indian Evidence Act, 1872</li> <li>Ø Rights and obligations during search and seizure operations</li> <li>Ø Power of the officers to arrest and seek information under section 151 of the CGST Act, 2017 with focus on arrest without adjudication, circumstances for allowance of bail in bailable vs non-bailable offences, anticipatory bail, sanction of Commissioner, requirement of charge sheet and FIR in economic offences etc.</li> <li>Ø Manner and importance of responding to summons under GST with focus on meaning of judicial proceedings, rights of silence, evidentiary value of statements before officers, relevance of statements in special cases, judicial review of summon proceedings etc.</li> <li>Ø Access to business premises</li> </ul>
	2 hours	Demand & Recovery	<ul style="list-style-type: none"> <li>Ø Meaning of the term ‘proper officer’</li> <li>Ø Issue of show cause notice in fraud and non-fraud cases and adjudication thereof</li> <li>Ø Tax collected but not paid to the Government</li> <li>Ø Tax wrongfully collected and paid to the Government</li> <li>Ø Payment of tax in instalments</li> <li>Ø Provisional attachment of property</li> <li>Ø Recovery proceedings</li> </ul>

Day 10	2 hours	Offences and Penalties	<ul style="list-style-type: none"> <li>Ø Types of offences – Cognizable &amp; non-cognizable</li> <li>Ø Penalties for different offences</li> <li>Ø ‘General principles’ for imposing / not imposing penalty</li> <li>Ø Compounding of offences</li> <li>Ø Liability to pay in certain cases (sale of business, mergers &amp; acquisitions, insolvency, death of partner/proprietor etc.)</li> </ul>
	2 hours	Appeal & Revision	<ul style="list-style-type: none"> <li>Ø First appeal: Filing of appeal, pre-deposit, limitation – effect and remedy, grounds of appeal – drafting and prayer, paper book – contents and presentation</li> <li>Ø Second appeal: National Benches, Regional Benches and Area Benches – identification of jurisdiction, preliminary objections, service of adjudication order, new grounds – legality and strategy, review of adjudication order in violation of SCN, short matters, procedures of second appellate authority regarding rectification of mistake, condonation of delay and other miscellaneous applications, relief that the Tribunal can and cannot grant, doctrine of merger / partial-merger.</li> <li>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</li> <li>Ø High Court: Grounds to approach High Court, question of law and question of fact, legality involved in facts – identification, question of law and substantial question of law, appellate jurisdiction vs. writ jurisdiction (basic differentiation), formulation of question to be answered, power to hear question not formulated</li> <li>Ø Non-appealable decisions and orders</li> <li>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</li> </ul>
Day 11	1 hour	Finalization of accounts from GST perspective	<ul style="list-style-type: none"> <li>Ø Disclosure in Audited Financial Statements on GST</li> <li>Ø Review of Audited Financial Statements from the point of view of GST: <ul style="list-style-type: none"> <li>o Directors’ Report</li> <li>o Audit Report</li> <li>o Notes to Accounts</li> <li>o Internal Audit Report, if any</li> <li>o Reporting under CARO for GST</li> </ul> </li> <li>Ø Year-end adjustment entries and impact on GST</li> <li>Ø Verification of the returns filed <i>vis a vis</i> Financial Statements</li> <li>Ø Significance of gross profit/net profit rates across branches</li> <li>Ø Cross charge</li> <li>Ø Ratio analysis relevant to GST</li> <li>Ø Relevant reconciliations to be prepared under GST</li> </ul>
	3 hours	Annual Return & Reconciliation	<ul style="list-style-type: none"> <li>Ø Filing of annual return in Form GSTR-9 and Form GSTR-9A along with turnover reconciliation (Finance Act, 2021 amendment)</li> <li>Ø Reconciliation of turnover reported in Form GSTR-9 with books</li> </ul>

		n Statement	of account along with clause-wise discussion of Form GSTR-9C
Day 12	1 hour	Advance Ruling	<ul style="list-style-type: none"> <li>Ø Concept of advance ruling</li> <li>Ø Persons eligible to apply for advance ruling</li> <li>Ø Questions on which advance ruling can be sought</li> <li>Ø Situations when advance ruling can be void</li> <li>Ø Rectification of advance ruling</li> <li>Ø Provisions relating to Appellate Authority for Advance ruling and filing appeal before it</li> <li>Ø Applicability of advance ruling</li> <li>Ø Contrary advance rulings in the case of same taxpayer</li> </ul>
Day 12	1 hour	Miscellaneous Provisions	Miscellaneous provisions under Chapter XXI of the CGST Act, 2017 with specific focus on anti-profiteering provisions
		Relevant provisions of Allied Laws	Provisions of the following allied laws as applicable to GST: <ul style="list-style-type: none"> <li>Ø General Clauses Act, 1897</li> <li>Ø Limitation Act, 1963</li> <li>Ø Sale of Goods Act, 1930</li> <li>Ø Indian Contract Act, 1930</li> </ul>
	1 hour	Recent judicial pronouncements	<ul style="list-style-type: none"> <li>Ø Significant High Court, Supreme Court rulings relating to various aspects of GST law</li> <li>Ø Significant advance rulings on various aspects of GST law</li> </ul>
	1 hour	Case Studies, Ethical Practice & Professional Opportunities	<ul style="list-style-type: none"> <li>Ø Case studies involving different provisions of GST</li> <li>Ø Principles of ethical practice</li> <li>Ø Professional opportunities in the area of GST</li> </ul>