

Course Curriculum of 10 Day Physical Certificate Course on GST

Day	Time	Topic	Aspects to be covered
Day 1	120 mins	Introduction to GST & Constitutional provisions related thereto	<ul style="list-style-type: none"> Ø Need for Constitutional amendment to introduce GST Ø Articles of Constitution of India dealing with levy of GST with specific study of 101st Constitutional amendment Ø Establishment of GST Council and its recommendatory powers Ø Concept of dual tax and the working of CGST in harmony with SGST/UTGST (explain levy of UTGST in case of Union Territories without legislatures) Ø Concept of IGST operating like a bank clearing system for flow of taxes to destination State/Union Territory Ø Structure of CGST Act and its inter-relationship with IGST Act Ø GST Compensation Cess Ø Important judgements relating to constitutional validity of levy provisions Ø Important legal maxims
	240 mins	Supply & Levy of GST	<ul style="list-style-type: none"> Ø Scope and definition of supply [Detailed discussion on associated definitions such as business, consideration, goods, services, distinct person, related person etc.] Ø Purpose of deemed supply in schedule I [All entries with focused discussion on applicability of words ‘where credit is availed’ in para 1, cross-charge in para 2 and fiction in para 3] Ø Purpose of ‘treatment’ by fiction in schedule II [All entries with focused discussion on para 1(b) and 5(f), para 2 and 5(a), para 3, para 5(b) and 6(a), and para 5(e)] Ø Scope of non-GST supply and schedule III [All entries with focused discussion on para 1, para 5, para 7 and para 8] Ø Levy of CGST and IGST [Section 9 of the CGST Act, 2017 & Section 5 of the IGST Act, 2017] Ø India and its extension and exclusions for the purpose of levy of GST Ø Taxable versus exempt versus non-taxable supply Ø Concept of forward charge, reverse charge (only basic concept – reverse charge to be dealt in separate session) and lateral charge in section 9(5) of the CGST Act, 2017 and remedy if tax due on reverse charge paid on forward charge basis Ø Characteristics of composite & mixed supply Ø Comparison of multiple-independent supplies versus composite supply Ø Composition Levy [Section 10 of the CGST Act, 2017] <p><i>Discussion will incorporate relevant circulars and legal decisions</i></p>
Day 2	120 mins	Classification	<ul style="list-style-type: none"> Ø Need and significance of classification Ø Illustrative discussion on goods and services Ø Tracing tariff rate notification and exemption rate notification to section 9(1) and 11(1) of the CGST Act, 2017 respectively

		<ul style="list-style-type: none"> Ø Effect of CGST exemption on SGST rate and <i>vice versa</i> Ø Structure of tariff notification with HSN and interpretation Ø Column-wise structure of exemption notification with HSN and interpretation as well as scope and relevance of 'condition' in column 5 Ø Classification of goods under HSN covering Rules of Interpretation from Customs Tariff Act, 1975 (also based on HSN) with examples Ø Principles of classification established through judicial precedents Ø Significance of common parlance theory with examples Ø Classification of services under SAC with examples Ø Mandate to rely on annexure to scheme of classification of services including explanatory notes Ø Common errors in classification Ø Reference to reverse charge notification where HSN reference omitted and descriptive reference being relied upon
120 mins	Nature of Supply	<ul style="list-style-type: none"> Ø Inter-State supply as contained in section 7 of the IGST Act, 2017 with associated definitions like location of supplier of services, location of recipient of services, fixed establishment etc. Ø Fiction of inter-State supply in case of SEZ supplies [Section 7(5) of the IGST Act, 2017] 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 Ø Intra-State supply [Section 8 of the IGST Act, 2017] 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] Ø Impact of explanation 1 and explanation 2 under section 8 of the IGST Act, 2017 with examples Ø Supplies in territorial waters [Section 9 of the IGST Act, 2017] Ø Illustrative discussion of applicability of section 9 to suppliers of non-coastal States like MP, UP, Delhi supplying to offshore projects
120 mins	Time of Supply	<ul style="list-style-type: none"> Ø Relevance of time of supply Ø Time of supply of goods [Section 12 of the CGST Act, 2017] Ø Time of supply of services [Section 12 of the CGST Act, 2017] Ø Time of supply in case of change in rate of tax [Section 14 of the CGST Act, 2017] Ø Time of supply in case of composite and mixed supply Ø Relationship between time of supply and time to issue tax invoice Ø Purpose of invoice in commercial transactions, supply without invoice and role of delivery challan Ø Concept of 'voucher' compared to 'money' and specific

			discussion on pre-paid instruments issued under Payment and Settlement Systems Act, 2007
Day 3	180 mins	Place of Supply	<ul style="list-style-type: none"> Ø Place of supply of goods in domestic transactions [Section 10 of the IGST Act, 2017] Ø Place of supply of services in domestic transactions [Section 11 of the IGST Act, 2017] Ø Place of supply of goods in international transactions [Section 12 of the IGST Act, 2017] Ø Place of supply of services in international transactions [Section 13 of the IGST Act, 2017] Ø Special provisions for OIDAR [Section 14 of the IGST Act, 2017] Ø Place of supply in case of certain special supplies like intermediary services, courier services, outbound transportation of goods etc.
	180 mins	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"> Ø Consideration vs. sole consideration Ø Absence of consideration versus presence of non-monetary consideration Ø Types of discounts and incentives and their treatments under GST Ø Discount vs. Bad-debts Ø Subsidy vs. Consideration by third party Ø Relationship between cost of goods sold and transaction value 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, BOGO sales, expired medicines etc. Ø Rule 27 & rule 28 – Are they contrary to each other? Ø Concept of pure agent & its implication in case of reimbursements Ø Stock transfer vs. sale-on-approval
Day 4	120 mins	Reverse Charge Mechanism	<ul style="list-style-type: none"> 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 Ø Good & services notified under reverse charge notifications
	120 mins	Import and Export under GST	<ul style="list-style-type: none"> Ø Supply in high seas, in-bond sales, third party shipments with reference to section 7(2) of the IGST Act, 2017 Ø Import of goods and inter-relationship of IGST Act, Customs Act and Customs Tariff Act in relation thereto Ø Valuation of imported goods for the purpose of levy of IGST and GST Compensation Cess Ø Import of goods by 100% EOU's and SEZs Ø Import of service Ø OIDAR services Ø Export of goods and services Ø Concept of Zero-rated Supply

			<ul style="list-style-type: none"> Ø Filling of Bond / LUT Ø Deemed exports Ø Procedure for Merchant Exporters
	120 mins	Registration	<ul style="list-style-type: none"> Ø Persons liable for registration Ø Taxable person versus registered person Ø Person exempt from registration Ø Person vs. taxable person vs registered person Ø Compulsory registration including registration for tax deductor, tax collector, input service distributor, casual taxable person and non-resident taxable person Ø Procedure for registration Ø Amendment, suspension, cancellation and revocation of cancellation of registration Ø Recourse available in case of cancellation of registration
Day 5	240 mins	Input Tax Credit	<ul style="list-style-type: none"> Ø Input tax credit is a 'benefit' or a 'right' Ø Conditions for taking input tax credit [Section 16 of the CGST Act, 2017] Ø Apportionment of credit and blocked credits [Section 17 of the CGST Act, 2017] Ø Issues in availability of credit e.g., credit on CSR expenditure, immovable property used in course or furtherance of business etc. Ø Computation of reversal of credit under rule 42 and rule 43 Ø Special credit scheme under section 17(4) and tariff rate-conditions where credit is not admissible for lower rate of tax Ø Availability of credit in special circumstances [Section 18 of the CGST Act, 2017] Ø Disposal of capital goods including payment of tax on supply or unearned credit on <i>pro-rata</i> basis under section 18(6) 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] Ø Distribution of credit by input service distributor [Section 20 of the CGST Act, 2017] Ø Implications of ISD versus cross-charge Ø Recovery of credit in case of excess distribution Ø Blocking of credit under rule 86A Ø Restrictions on use of credit under rule 86B Ø Manner of set off of credit
	120 mins	Finalization of accounts from GST perspective	<ul style="list-style-type: none"> Ø Disclosure in Audited Financial Statements on GST Ø Review of Audited Financial Statements from the point of view of GST: <ul style="list-style-type: none"> o Directors' Report o Audit Report o Notes to Accounts o Internal Audit Report, if any o Reporting under CARO for GST Ø Year-end adjustment entries and impact on GST

			<ul style="list-style-type: none"> Ø Verification of the returns filed <i>vis a vis</i> Financial Statements Ø Significance of gross profit/net profit rates across branches Ø Cross charge Ø Ratio analysis relevant to GST Ø Relevant reconciliations to be prepared under GST
Day 6	120 mins	Exemptions under GST	<ul style="list-style-type: none"> Ø Exempted supply vs. zero rated supply Ø Services exempted vide <i>Notification No. 12/2017 CT (R) & Notification No. 9/2017 IT (R)</i> Ø Goods exempted vide <i>Notification No. 02/2017 CT (R) & Notification No. 2/2017 IT (R)</i> Ø Interpretation of scope of exemption notification Ø Applicability of exemption under one tax to another tax e.g., applicability of exemption under CGST to SGST or UTGST or IGST Ø Strict vs liberal interpretation of exemption entries
	90 mins	Maintenance of books of account and records	<ul style="list-style-type: none"> Ø Tax invoice, credit & debit notes Ø Implication of not mentioning tax charged in the invoice Ø Inter-state credit note in B2C and B2B supplies Ø Ensuring reversal of credit by recipient in case of credit note Ø Debit note and supplementary invoice reference Ø Account maintenance location wise and person-wise, trial balance GST wise Ø Period of retention of accounts
	150 mins	Returns & Payment of Tax	<ul style="list-style-type: none"> Ø Types of returns [with special focus on Form GSTR-3B] and the applicability thereof Ø Rectification of returns Ø Types of electronic ledgers Ø Due date of payment, interest on delayed payment of tax Ø Manner of set off of input tax credit for payment of output tax liability Ø Provisions related to TDS and TCS including e-commerce provisions
Day 7	120 mins	E-way bill & e-invoicing	<ul style="list-style-type: none"> E- way bill procedure and 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 detention, seizure and confiscation of goods Ø Confiscation proceedings and imposition of redemption fine Ø Practical difficulties of jurisdiction, no recourse to appeal E-invoicing and its applicability including – Ø Flow of data through e-invoicing portal under different modes of generation Ø Linkage with e-way bill Ø Other important features including its cancellation

	60 mins	Assessment	Type of assessments – self assessment, best judgement assessment, assessment of non-filers of returns, assessment of unregistered persons, summary assessment
	60 mins	Audit by tax authorities	<ul style="list-style-type: none"> Ø Audit of returns, published financials or entire books of taxable person Ø Authorization to audit – open for inspection or fait accompli Ø Audit procedure – permit to call for new reports to be generated and submitted, duration of audit, off-site or on-site Ø Audit findings – confidentiality or otherwise, opportunity to respond to audit findings, Ø Reply to audit findings – detailed or brief, strategy or statutory requirement, Ø Period of Limitation to issue SCN Ø Special audit under section 66 of the CGST Act, 2017
	120 mins	Refunds	<ul style="list-style-type: none"> Ø Type of refunds - refund on account of zero rated supply, refund on account of inverted duty structure and other refunds Ø Procedure for claiming refund – Relevant forms, period for making refund claim, relevant date or time period for claiming refund, provisional refund, other terms & conditions as prescribed in relevant rules Ø Deficiency memo vs. SCN in RFD-08 Ø Unjust enrichment Ø Limitation – legality and vested right to refund Ø Interest on delayed refund Ø Common notices under refund and their suggested replies
Day 8	120 mins	Annual Return & Reconciliation Statement	<ul style="list-style-type: none"> Ø Filing of annual return in Form GSTR-9 and Form GSTR-9A along with turnover reconciliation Ø Reconciliation of turnover reported in Form GSTR-9 with books of account along with clause-wise discussion of Form GSTR-9C
	120 mins	Inspection, Search & Seizure	<ul style="list-style-type: none"> 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. Ø Importance of the provisions of The Code of Criminal Procedure, 1973, The Indian Penal Code, 1860, Indian Evidence Act, 1872 Ø Rights and obligations during search and seizure operations 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. Ø Manner and importance of responding to summons under GST with focus on meaning of judicial proceedings, rights of silence,

			<p>evidentiary value of statements before officers, relevance of statements in special cases, judicial review of summon proceedings etc.</p> <p>Ø Access to business premises</p>
	120 mins	Demand & Recovery	<p>Ø Meaning of the term ‘proper officer’</p> <p>Ø Issue of show cause notice in fraud and non-fraud cases and adjudication thereof</p> <p>Ø Tax collected but not paid to the Government</p> <p>Ø Tax wrongfully collected and paid to the Government</p> <p>Ø Payment of tax in instalments</p> <p>Ø Provisional attachment of property</p> <p>Ø Recovery proceedings</p>
Day 9	120 mins	Offences and Penalties	<p>Ø Types of offences – Cognizable & Non-cognizable</p> <p>Ø Penalties for different offences</p> <p>Ø ‘General principles’ for imposing / not imposing penalty</p> <p>Ø Compounding of offences</p> <p>Ø Liability to pay in certain cases (sale of business, mergers & acquisitions, insolvency, death of partner/proprietor etc.)</p>
	120 mins	Appeals & Revision	<p>Ø First appeal: Filing of appeal, pre-deposit, limitation – effect and remedy, grounds of appeal – drafting and prayer, paper book – contents and presentation</p> <p>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.</p> <p>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</p> <p>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</p> <p>Ø Non-appealable decisions and orders</p> <p>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</p>
	120 mins	Advance Ruling	<p>Ø Concept of advance ruling</p> <p>Ø Persons eligible to apply for advance ruling</p> <p>Ø Questions on which advance ruling can be sought</p> <p>Ø Situations when advance ruling can be declared void</p>

			<ul style="list-style-type: none"> Ø Rectification of advance ruling Ø Provisions relating to Appellate Authority for Advance ruling and filing appeal before it Ø Applicability of advance ruling Ø Contrary advance rulings in the case of same taxpayer
Day 10	120 mins	Handling notices/demands /appeals	<ul style="list-style-type: none"> Ø Drafting and pleadings and its importance Ø Common mistakes in drafting & pleadings Ø Illustrations of drafting replies/communications in pre notice and post notice stages
	60 mins	Case Studies	<ul style="list-style-type: none"> Ø Case studies involving different provisions of GST
	90 mins	Recent judicial pronouncements	<ul style="list-style-type: none"> Ø Significant High Court, Supreme Court judgements, advance rulings on various aspects of GST law and orders of National Anti-Profiteering Authority
	90 mins	Ethical Practice & Professional Opportunities	<ul style="list-style-type: none"> Ø Ethical considerations in GST practice Ø Professional opportunities in the area of GST