



Two Days Workshop on procedural aspects in GST

Organized By: GST & Indirect Taxes Committee

**12
CPE HRS**

Date & Time	Venue
...
Registration & Tea: 09:30 A.M. to 10:00 A.M.	
DAY-1	
Timing	Topics & Speakers
10:00 A.M to 11:00 A.M	<p><i>How to migrate from the present regime and issues involve in relation to migration (a brief session)</i></p> <p>Speaker:</p>
11.00 A.M to 1:00 P.M	<p><u>Registration</u></p> <ul style="list-style-type: none"> ➤ Who needs to be registered? ➤ Is voluntary registration possible and its consequences? ➤ What is time limit of registration and effect of delayed registration? ➤ How to apply for registration, grant of registration certificate and when amendment needed, how to make amendment? ➤ Multiple registration and multiple location ➤ Registration as person opting for Composition Levy <p>Speaker:</p>
Lunch – 01.15 P.M TO 02.00 P.M	
2:00 P.M to 4:00 P.M	<p><u>Transitional Provision and related changes thereof</u></p> <ul style="list-style-type: none"> ➤ What precautions to be taken before the implementation date? ➤ How to prepare Last return under old law and practical aspects related thereof like carry forward of transitional related aspects. ➤ Important aspects of change in procedures in respect of stock policy including depot policy and IT Changes required ➤ Return of goods and revision in prices ➤ Overlapping contracts and planning opportunities <p>Speaker:</p>
4:00 P.M to 5:00 P.M	<p><u>Payment of tax with rules</u></p> <ul style="list-style-type: none"> ➤ Ledgers to be maintained ➤ Hierarchy of utilization of Credit

	<ul style="list-style-type: none"> ➤ Payment Register of Temporary IDs / Un-registered ➤ Taxpayers ➤ Credit of Missing Payment (CIN not generated) ➤ Duty to deposit TCS in case customer defaults in payment ➤ of e-commerce suppliers on COD terms ➤ Difference between TDS and TCS – failure to collect TCS and failure to deduct TDS - implications
Day-2	
Timing	Topics & Speakers
10:00 A.M to 11:00 A.M	<u>E- Bill way and Invoicing and challan payment</u> <ul style="list-style-type: none"> ➤ Requirement for issuance of E-bill for transporter and procedure of issuance of relevant form therein ➤ How to issue invoice or bill of material and relevancy of HSN code and accounting code therein. ➤ Effect of omission to collect GST in invoice ➤ How to make payment and procedure of correction of adjustment of wrong payment. Speaker:
11.00 A.M to 1:00 P.M	<u>Returns</u> <ul style="list-style-type: none"> ➤ Type of returns, when to file return ➤ How to file returns and relevant forms including input tax matching and ISD return mechanism ➤ Classification of eligible / ineligible credit voluntarily and error in such classification (credit wrongly reversed) ➤ Consequences of non-filing of return Speaker:
Lunch – 01.00 P.M TO 02.00 P.M	
02.00 P.M to 03.30 P.M	<u>Refund and Accounts & Records</u> <ul style="list-style-type: none"> ➤ How to file refund claim and compliance requirement therein ➤ Refund under earlier law ➤ Unjust enrichment – applicable and inapplicable cases ➤ What are the records are required to be maintained which also help in assess for compliance of audit and assessment including the filing of Audit & Reconciliation statement certification by Chartered Accountant? ➤ Updating information on GSTN and validation Speaker:
3:30 P.M to 5.30 P.M	<u>Technology in GST</u> <ul style="list-style-type: none"> ➤ The integration of present accounting software with the GSTN requirement e.g.; Customers/Vendor GSTIN for B2B Supplies Rate mapping, Product Mapping HSN code ➤ How to transfer the existing data to new software \ ➤ Whether parallel software implementation is preferable or not for few months ➤ Criteria for selecting GSP/ASP ➤ To place checks and balances- like Tracking & Reporting Invoice Series

		<ul style="list-style-type: none"> ➤ Software must be configured to determine the supply as mixed or composite, their rates, adjust the stock quantity ➤ Job Work Technology Support 	
Programme Chairman CA. Sushil Goyal, Chairman, GST & Indirect Taxes Committee ☎ +91 0120-3045954 ✉ idtc@icai.in	Programme Convener	Programme Co-ordinator	Contact for Registration

Limited Seats, registration will be on first come-first serve basis.

1. Fees:

For Member: Rs...../--.

2. 12 CPE Hours will be granted subject to attendance

3. Background Material for every participant

4. Mode of Payment: - Cash/ Cheque/DD drawn in favour of "....." payable at