



## Two Days Workshop on procedural aspects in GST

Organized By: Indirect Taxes Committee



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

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

				<ul style="list-style-type: none"> <li>➤ <i>Software must be configured to determine the supply as mixed or composite, their rates, adjust the stock quantity</i></li> <li>➤ <i>Job Work Technology Support</i></li> </ul>
<p><b>Programme Chairman</b> <b>CA. Madhukar N. Hiregange</b> <b>Chairman, Indirect Taxes Committee</b> +91 0120-3045954 <a href="mailto:idtc@icai.in">idtc@icai.in</a></p>				

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

**1. Conference 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 .....**