

Session Schedule of 15 Days Virtual Certificate Course on GST
(4 hours session from 4.00pm to 8.00pm)
Organized By: Indirect Taxes Committee of ICAI

Day	Duration	Topics Covered	Speakers
15 th December, 2017 (Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 5.30pm	Constitution of India (Provision related to GST) & Important legal Maxims Compensation Cess to States Act, 2017	CA. MANDAR TELANG
	5.45pm to 7.30pm	Important Definitions: Discussion on definition of goods, service, Business, intra-state supply, inter-state supply, 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.	
	7.30pm to 8.00pm	30 Minutes Q & A Session	
16 th December, 2017 (Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	Levy of GST: <ul style="list-style-type: none"> ➤ 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. ➤ Definition of supply and all forms of supply and purpose thereof including schedule I, II and III Composition Levy (U/sec.10) Purpose and applicability, relevance to trade and restrictions including Composition Rule no 3 to 7.	CA. GAURAV GUPTA
	7.30pm to 8.00pm	30 Minutes Q & A Session	
17 th December, 2017 (Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	Nature of Supply (IGST Act) covering: <ul style="list-style-type: none"> ➤ Detailed discussion covering section 7 to 9 of IGST Act ➤ Supply in high seas and in-bond sales with reference to 7(2); ➤ Filling of Bond / LUT Detailed discussion on Taxation Law Amendment Act, 2017, including difference in custom valuation in relation to IGST etc, credit of cess etc. <ul style="list-style-type: none"> ➤ Supply to EOUs which are now delicensed from operating bonded warehouse vide notification 44/2016 dt.29 Jul 2016 ➤ Fiction of inter-State supply in case of SEZ supplies in 7(5) for example supply by registered supplier to SEZ unit still considered inter-State supply though both situated in same State/City ➤ Implementation of supplies by SEZ unit to each other including developer including tax payable u/s 9(3) and 9(4) by SEZ units/developer ➤ Implementation of supplies outside the zone by SEZ units covering supply of goods and supply of services with reference to RCM for services u/s 7(1)(b) 	CA. SAURABH SINGHAL

		<ul style="list-style-type: none"> ➤ Discuss based on examples, the scope of s.8(2) for example inter-State billing of property on rent, etc. ➤ Discuss in detail the impact of explanation of explanation 1 and explanation 2 u/s 8 with examples for each as considered relevant ➤ Reference to s. 9 and provide examples of its applicability to suppliers from non-coastal States like MP, UP, Delhi supplying to offshore projects ➤ In each of the points, please refer to common errors due to unintended reliance to current law understanding which is not in line with GST ➤ Differentiate between export of goods and export of services (no linkage with forex repatriation in definition of export of goods but required only for refund claim). Similar comparison with import of goods and import of services – Section 11 of the IGST Act. 	
	7.30pm to 8.00pm	30 Minutes Q & A Session	
22nd December, 2017 (Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<p>Purpose of time of supply with reference to previous discussion on levy of GST and focus attention to:</p> <ul style="list-style-type: none"> i) Time of supply of goods ii) Time of supply of services <p>Common errors – 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>	CA. JAYESH GOGRI
	7.30pm to 8.00pm	30 Minutes Q & A Session	
23rd December, 2017 (Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<p>Purpose of place of supply and discuss from basics onwards, namely:</p> <ul style="list-style-type: none"> ➤ Meaning of location of supplier of goods (and reason for not being specifically defined) and location of recipient of goods. ➤ Definition of recipient with respect to supplies involving payment and supplies not involving payment. ➤ Detailed discussion on all clauses on place of supply of goods and services separately for example: <ul style="list-style-type: none"> ○ 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 ○ 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)(b) ○ Discuss that 10(1)(d) does not involve a works 	CA. RAJIV LUTHIA

		<p>contract as WC is treated as a service and s 10 would not be applicable. 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> <ul style="list-style-type: none"> ○ 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 ○ Explanation of GST implication involving immovable property related supplies for example, (a) property outside India taxable by proviso to 12(3) – how does it impact Indian passenger travelling outside India (b) vessel not included in s.13(4) – how does it impact foreign cruise travel ○ Explanation of telecom intermediary not eligible to be included in determination of PoS u/s 12(11) ○ Other context-specific or region-specific examples based on most relevant industries ○ 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 ○ 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) ○ Discuss effects of s.13(6) where partly performed in India will be treated as wholly performed in India – compare examples from all sub-section 3, 4 and 5 to which it applies ○ Discuss s.13(8) based on GoDaddy ruling and various interpretations that are taken based on this AAR and its applicability in GST ○ 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 can accept this role <ul style="list-style-type: none"> ➤ Discuss OIDAR u/s 14 with reference to ST Circular from 1 Dec 2016 which may be mutatis mutandis applicable to GST ➤ Discuss refund of ‘integrated tax’ to outbound tourist u/s 15 and how supplier is to identify OBT at the time of supply which would be an intra-State/City supply. 	
	7.30pm to 8.00pm	30 Minutes Q & A Session	

24 th December, 2017(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	Input tax credit with specific arrangement in following order: <ul style="list-style-type: none"> ➤ ITC scheme – Eligible-available-availed-allowed-utilized of credit ➤ Ingredients in section 16 ➤ Purpose and exclusions through section 17- Apportionment of credit & blocked credit. ➤ Savings through section 18 – Availability of credit in special circumstances. ➤ Rule 36 and 37 (discuss imports without payment) ➤ Linkage of credit with Schedule I supplies Linkage of credit with cancellation of registration ➤ Provisions related to Job works (Section 143) ➤ ITC in case of goods sent to Job-work (provisions in section 19) ➤ Manner & distribution of credit by ISD (Section 20) with rule 39 ➤ Recovery in case of excess distribution. <p>Rule 40 to 44 with detailed illustrations for credit reversal</p>	CA. ROHINI AGGARWAL
	7.30pm to 8.00pm	30 Minutes Q & A Session	
29 th December, 2017(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	Registration <ul style="list-style-type: none"> ➤ Persons liable and not liable for registration ➤ Person versus taxable person ➤ Taxable person versus registered person ➤ Compulsory registration including registration for TDS & TCS, ISD ➤ Procedure with rule 8, 9 and 10 ➤ eparate registration for multiple business verticals ➤ Special provision relating with casual taxable person & NR taxable person. ➤ Amendments, Cancellations and Revocations <p>How to fill the registration Form with practical case study</p> <p>E- Way Bill procedure its applicability & its State Empowerment.</p>	CA. HANISH JAIN
	7.30pm to 8.00pm	30 Minutes Q & A Session	
30 th December, 2016(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	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 <ul style="list-style-type: none"> ➤ 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 ➤ Interpretation of scope of exemption notification by taking examples of goods and services separately ➤ Common errors by charitable trust engaged in commercial activities, renting of motor cab or transfer of right to use cab, etc. ➤ Conclusion by providing applicability of exemption in 	CA. ASHOK BATRA
	7.30pm to 8.00pm	30 Minutes Q & A Session	

		<p>specific cases (relevant to industry in the region)</p> <ul style="list-style-type: none"> ➤ Interpretation of scope of RCM u/s 9(3) ➤ Interpretation of scope of value limit / time limit for RCM u/s 9(4) ➤ Exemption under CGST whether applies to SGST/UTGST automatically <p>Exemption under IGST whether applies to CGST-SGST automatically.</p>	
	7.30pm to 8.00pm	30 Minutes Q & A Session	
4th January, 2018(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<p>Classification under HSN covering:</p> <ul style="list-style-type: none"> ➤ Rules of Interpretation (ROI) from Customs Tariff Act (also based on HSN) ➤ Reliability of HSN for interpretation ➤ Examples of words of common usage not leading to correct classification because of scientific words used in Tariff ➤ Relevance of ROI for use in Exemption ➤ Examples of Trade Parlance theory instead of dictionary meaning <p>Classification of SAC covering:</p> <ul style="list-style-type: none"> ➤ Relying upon HSN discussion, discuss 5 – 10 classifications ➤ Highlight common understanding not aligned to SAC codes such as works contract, printing, tailoring, etc. <p>Contrast classification for SAC being different from classification for Exemption and different from RCM.</p>	CA. A JATIN CHRISTOPHER
	7.30pm to 8.00pm	30 Minutes Q & A Session	
5th January, 2018(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<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. ➤ Stock transfer versus sale-on-approval 	CA. BIMAL JAIN

		<ul style="list-style-type: none"> ➤ Gift versus CSR ➤ Theft versus donation ➤ Valuation Rule no 27 to 35. <p>Write off versus 100% depreciation.</p>	
	7.30pm to 8.00pm	30 Minutes Q & A Session	
6 th January, 2018 (Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<p>Reverse charge provisions/notification as notified by GST Council – Rules specially GTA transactions impact</p> <p>Reverse charge and duty to pay tax by person named – legal validity of person other than manufacturer, service provider or supplier being made liable to pay tax.</p> <p>Maintenance of Records & Books Type of electronic ledgers, Invoice, Credit note and debit notes, Accounts and period of retention of account with reference to:</p> <ul style="list-style-type: none"> ➤ Inter-State credit note in B2C and B2B supplies ➤ Debit note and supplementary invoice reference ➤ Invoicing for GST and revenue recognition ➤ Key considerations in maintenance of books of accounts at entity-level and for each GSTIN. ➤ Tax invoice, credit & debit Rule no. 46 to 55. ➤ Accounts & Records Rules no 56 to 59. <p>Updating information on GSTN and validation – manual or use of accounting software integrated to GSTN by GST Suvidha Providers.</p> <p>Payment under GST Type of payment, Due date, modes of payment with Rules and collection of tax and also address:</p> <ul style="list-style-type: none"> ➤ Collection of incorrect amount / rate of GST ➤ Omission to collect GST in invoice ➤ Right to retain tax collected in excess and duty to deposit all taxes collected ➤ Invoice to refer tax charged or omission to disclose any tax on invoice ➤ Ensuring reversal of credit by recipient in case of credit note ➤ 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. ➤ Payment of Tax Rule no 85 to 88. 	CA. SAI PRASAD
	7.30pm to 8.00pm	30 Minutes Q & A Session	
7 th January, 2018 (Tea & snacks for 15 Min. from	4.00pm to 7.30pm	<p>Returns under GST Types, Applicability, Annual returns, Matching, Final returns with Rules and specific reference to:</p> <ul style="list-style-type: none"> ➤ Goods in-transit and delay in validation of inward supplies (by more than 60 days allowed by Rules and 90 days in section) 	CA. VENU GOPAL

5.30pm to 5.45pm)		<ul style="list-style-type: none"> ➤ Classification of eligible / ineligible credit voluntarily and error in such classification (credit wrongly reversed) ➤ Implications of claim of credit lesser than tax charged by supplier ➤ Other related points ➤ Return Rule no 60 to 84. <p>How to file the returns to be explained with real document</p>	
	7.30pm to 8.00pm	30 Minutes Q & A Session	
12 th January, 2018(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<p>Refund under GST Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including:</p> <ul style="list-style-type: none"> ➤ Refund under earlier law ➤ Refund in case of delayed collection of statutory forms ➤ Refund arising from re-assessment / appeal under earlier law ➤ Error in payment of CGST-SGST or IGST ➤ Export of zero-rated supplies – rebate and refund ➤ Unjust enrichment – applicable and inapplicable cases ➤ Limitation – legality and vested right to refund ➤ Other related points ➤ Refund Rule no 89 to 97. 	CA. ARUN AGGARWAL
	7.30pm to 8.00pm	30 Minutes Q & A Session	
13 th January, 2018(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 7.30pm	<p>Sector Specific topic on Industry</p> <p>Advance Ruling under chapter XII including:</p> <ul style="list-style-type: none"> ➤ Who can submit the application & when to submit? ➤ Planning by filing ‘trial’ application in another State ➤ Precedence value of ruling in other State or other case in same State ➤ Advance ruling Rule no. 103 to 107 	CA. S. VENKATRAMANI
	7.30pm to 8.00pm	30 Minutes Q & A Session	
14 th January, 2018(Tea & snacks for 15 Min. from 5.30pm to 5.45pm)	4.00pm to 5.30	<ul style="list-style-type: none"> ➤ Overview of Assessment & Appeal Provision 	CA. GAURAV GUPTA
	5.45pm to 8.00pm	<ul style="list-style-type: none"> ➤ Panel discussion for query session 	