

Day	Duration	Topics Covered	Speakers
Day 1	60 minutes	Constitution of India (Provision related to GST) & Important Legal Maxims	1
	2 Hour 30 Min.	<ul style="list-style-type: none"> ➤ Definition of supply and all forms of supply and purpose thereof including schedule I, II and III ➤ Ingredients within above definition that leads to discussion on definition of goods, service, 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. <p>Levy of GST:</p> <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. 	1
	3 Hour	<ul style="list-style-type: none"> ➤ Identification of nature of supply – inter-State or intra-State with common errors due to experience in current laws (Section 7 & 8 of the IGST Act) ➤ Reverse charge provisions/notification as notified by GST Council – Rules specially GTA transactions impact ➤ 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>Composition Levy (U/sec.10)</p> <ul style="list-style-type: none"> ➤ Purpose and applicability, relevance to trade and restrictions including Composition Rules. 	1
Day 2	3 Hour	<ul style="list-style-type: none"> ➤ Purpose of time of supply with reference to previous discussion on levy of GST and focus attention to: <ul style="list-style-type: none"> i) Time of supply of goods ii) Time of supply of services ➤ 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. 	
	3 Hour	<ul style="list-style-type: none"> ➤ Overview of GST -Compensation cess to States Act, 2017 <p>Nature of Supply (IGST Act) covering:</p> <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); <p>Detailed discussion on Taxation Law Amendment Act, 2017, including difference in custom valuation in relation to IGST etc, credit of cess etc.</p> <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 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 	

		<p>supply of goods and supply of services with reference to RCM for services u/s 7(1)(b)</p> <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 	
<p>Day 3</p>	<p>3 Hour</p>	<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 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 ○ 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 – 	

		<p>there are concerns that PoS is where registration is to be obtained – and that registration is at ‘place of business’ and not at PoS</p> <ul style="list-style-type: none"> ○ 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. 	
	3 Hour	<p>Registration</p> <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 1,2 and 3 of registration rules. ➤ Deemed registration ➤ Separate 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>	
Day 4	3 Hour	<p>Input tax credit with specific arrangement in following order:</p> <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 1 & 2 of ITC rule. ➤ Linkage of credit with Schedule I supplies ➤ Linkage of credit with cancellation of registration 	
	3 Hour	<ul style="list-style-type: none"> ➤ 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 4 of ITC rule. ➤ Recovery in case of excess distribution. ➤ ITC rule 3,5,6,7,8,9,10. 	

Day 5	3 Hour	<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 ➤ Gift versus CSR ➤ Theft versus donation ➤ Valuation Rules ➤ Write off versus 100% depreciation. 	
	3 Hour	<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. ➤ Contrast classification for SAC being different from classification for Exemption and different from RCM. 	
	3 hour	<p>Exemption List of goods and Services:</p> <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 	

		<ul style="list-style-type: none"> ➤ Common errors by misinterpretation of language such as works contract and construction service, charitable trust engaged in commercial activities, renting of motorcab or transfer of right to use cab, etc. ➤ Conclusion by providing applicability of exemption in specific cases (relevant to industry in the region) ➤ Interpretation of scope of RCM u/s 9(3) ➤ Interpretation of scope of value limit for RCM u/s 9(4) ➤ Exemption under CGST whether applies to SGST/UTGST automatically ➤ Exemption under IGST whether applies to CGST-SGST automatically. 	
Day 6	3 hour	<ul style="list-style-type: none"> ➤ Transitional Provisions Section 140(1) to 140(3) ➤ Filing of Forms in relation to aforesaid transactions Trans-1 & Trans-2 to the extent relevant under Section 140(1) to 140(3) ➤ Credit Transfer documents provisions and how to filled up such details ➤ Transition provisions Section 140(4) to Section 143 ➤ Issues in Transitions provisions. ➤ Precautions to be taken in last returns (until due date of filing last returns) ➤ Precautions to be taken in filing transition declaration/application (until due date of filing transition declarations) ➤ Reasons for rejection of transition credit – potential pitfalls and approach to defend transition claims. 	
Day 7	3 hour	<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) ➤ 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 Rules <p>How to file the returns to be explained with real document</p>	
	3 hour	<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 Rules ➤ Accounts & Records Rules. 	

		<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 Rules <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 Rules 	
Day 8	3 hour	<ul style="list-style-type: none"> ➤ Overview of Audit and Appeal Provision. ➤ Appeals & revision rules. ➤ Assessment & audit Rule ➤ Assessment ➤ Demands and Recovery 	
	3 hour	<ul style="list-style-type: none"> ➤ Changes and Configurations of Accounting Systems and the need to have data relevant to filing ➤ common errors ➤ Making Changes in the IT System to cover the fields required to be disclosed on Invoice and required for Reporting Purpose. ➤ Chart of Accounts/ Creating - Updating Masters. ➤ GSTN-Wise Tax Modules ➤ Study of APIs, Syntax, Restrictions etc. ➤ Accounting Entries not affecting financials but required for reporting purposes. ➤ Preparation of GST compliant Reports. ➤ Purchase Return v/s Sales & Expense v/s Reverse Charge Liabilities. 	

Day 9	3 hour	<ul style="list-style-type: none"> ➤ Inspection, Search, Seizure and Arrest ➤ Offences and penalties including 'general principles' for imposing / not imposing penalty <p>Advance Ruling including:</p> <ul style="list-style-type: none"> ➤ Planning by filing 'trial' application in another State ➤ Precedence value of ruling in other State or other case in same State ➤ Advance ruling Rule 	
	3 hour	<ul style="list-style-type: none"> ➤ Imports will be liable to BCD+IGST ➤ Valuation under Customs ➤ Cess will be payable on CIF+BCD without including IGST ➤ Duty Drawback Provision and Foreign trade policy overview & benefits ➤ Supply to exporter, actual exports, supplies to SEZ and supplies between SEZs 	
Day 10	3 hour	<p>Industry specific analysis like Real Estate, Construction, Gems and Jewellery etc. (as per industry prevalent at the location of the course)</p> <ul style="list-style-type: none"> ➤ Impact Studies on Trader, Manufacturer and Service Provider including: ➤ GST on landowner – license to occupy land ➤ GST on new-tax payers like cinema or other locally relevant tax payers ➤ GST on developer or contractor 	
	3 hour	<p>Ethical Practice & Professional Opportunities</p> <p>Miscellaneous Provision including anti profiteering concepts (Section 144 to 174)</p>	