

## 10 days Course Curriculum of Certificate Course on GST

Day	Session	Timings	Duration	Topics Covered
Day 1	Session 1	60	min	Constitution of India (Provision related to GST) & Important Legal Maxims. Important judgements relating to constitutional validity of levy provisions.
	Session 2	120	min	Ø <b>Important Definitions:</b> Discussion on definition of goods, service, Business, 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.
	Session 3	180	min	<b>Levy of GST:</b> Ø Levy of CGST & IGST (Levy residing in two states – CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel))- Section 9 of CGST & Section 5 of IGST Act. Ø Definition of supply and all forms of supply and purpose thereof including schedule I, II and III. Ø Difference between effective levy and liability. Ø Purpose and applicability, relevance to trade and restrictions including Composition Rule no 3 to 7. Ø Issues in Supply.
Day 2	Session 1	180	min	Ø <b>Purpose of time of supply</b> with reference to previous discussion on levy of GST and focus attention to: i) Time of supply of goods ii) Time of supply of services Ø 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. Ø Issues in time of supply
	Session 2	180	min	<b>Classification under HSN covering:</b> Ø Rules of Interpretation (ROI) from Customs Tariff Act (also based on HSN) Ø Reliability of HSN for interpretation Ø Examples of words of common usage not leading to correct classification because of scientific words used in Tariff Ø Relevance of ROI for use in Exemption Ø Examples of Trade Parlance theory instead of dictionary meaning <b>Classification of SAC covering:</b> Ø Relying upon HSN discussion, discuss 5 – 10 classifications Ø Highlight common understanding not aligned to SAC codes such as works contract, printing, tailoring, etc. Ø Contrast classification for SAC being different from classification for Exemption and different from RCM. Ø Issues in Classification.

Day	Session	Timings	Duration	Topics Covered
	Session 1	120	min	<p><b>Ø Overview of GST -Compensation Cess to States Act, 2017</b></p> <p><b>Nature of Supply (IGST Act) covering:</b></p> <ul style="list-style-type: none"> <li>Ø Detailed discussion covering section 7 to 9 of IGST Act</li> <li>Ø Supply in high seas and in-bond sales with reference to 7(2);</li> <li>Ø Filling of Bond / LUT</li> </ul> <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"> <li>Ø Supply to EOUs which are now delicensed from operating bonded warehouse vide notification 44/2016 dt.29 Jul 2016</li> <li>Ø 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</li> <li>Ø 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</li> <li>Ø 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)</li> <li>Ø Discuss based on examples, the scope of s.8(2) for example inter-State billing of property on rent, etc.</li> <li>Ø Discuss in detail the impact of explanation of explanation 1 and explanation 2 u/s 8 with examples for each as considered relevant</li> <li>Ø Reference to s. 9 and provide examples of its applicability to suppliers from non-coastal States like MP, UP, Delhi supplying to offshore projects</li> <li>Ø 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</li> <li>Ø 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.</li> </ul>

Day	Session	Timings	Duration	Topics Covered
Day 3	Session 2	60	min	<p><b>Purpose of place of supply and discuss from basics onwards, namely:</b></p> <p><b><u>Goods</u></b></p> <p>Meaning of location of supplier of goods (and reason for not being specifically defined) and location of recipient of goods.</p> <p>Ø Definition of recipient with respect to supplies involving payment and supplies not involving payment.</p> <p>Ø Detailed discussion on all clauses on place of supply of goods and services separately for example:</p> <p>Ø 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</p> <p>Ø 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)</p> <p>Ø 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.</p> <p>Ø 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>
	Session 3	120	min	<p><b><u>Domestic Services</u></b> <span style="float: right;"><b>Discuss in</b></span></p> <p><b>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 :-</b></p> <ul style="list-style-type: none"> <li>o Explanation of telecom intermediary not eligible to be included in determination of PoS u/s 12(11)</li> <li>o Other context-specific or region-specific examples based on most relevant industries</li> <li>o 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</li> <li>o 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</li> <li>o Discuss OIDAR u/s 14 with reference to ST Circular from 1 Dec 2016 which may be mutatis mutandis applicable to GST</li> <li>o 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.</li> <li>o Practical Issues faced in deciding the place of supply.</li> </ul>

Day	Session	Timings	Durations	Topics Covered
	Session 4	60	min	<b>International</b> <ul style="list-style-type: none"> <li>o 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)</li> <li>o 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</li> <li>o Discuss s.13(8) based on GoDaddy ruling and various interpretations that are taken based on this AAR and its applicability in GST</li> <li>Ø Discuss refund of ‘integrated tax’ to outbound tourist u/s 15 and how supplier is to identify OBТ at the time of supply which would be an intra-State/City supply.</li> <li>o Practical Issues faced in deciding the place of supply</li> </ul>
Day 4	Session 1	180	min	<b>Input tax credit with specific arrangement in following order:</b> <ul style="list-style-type: none"> <li>Ø ITC scheme – Eligible-available-availed-allowed-utilized of credit</li> <li>Ø Ingredients in section 16</li> <li>Ø Purpose and exclusions through section 17- Apportionment of credit &amp; blocked credit</li> <li>Ø Savings through section 18 – Availability of credit in special circumstances.</li> <li>Ø Rule 36 and 37 (discuss imports without payment)</li> <li>Ø Linkage of credit with Schedule I supplies</li> <li>Ø Linkage of credit with cancellation of registration.</li> <li>Ø Issues in ITC</li> </ul>
	Session 2	180	min	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"> <li>Ø 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</li> <li>Ø Interpretation of scope of exemption notification by taking examples of goods and services separately</li> <li>Ø Common errors by misinterpretation of language such as works contract and construction service, charitable trust engaged in commercial activities, renting of motor cab or transfer of right to use cab, etc.</li> <li>Ø Conclusion by providing applicability of exemption in specific cases (relevant to industry in the region)</li> <li>Ø Interpretation of scope of RCM u/s 9(3)</li> <li>Ø Interpretation of scope of value limit / time limit for RCM u/s 9(4)</li> <li>Ø Exemption under CGST whether applies to SGST/UTGST automatically</li> <li>Ø Exemption under IGST whether applies to CGST-SGST automatically.</li> </ul>

Day	Session	Timings	Duration	Topics Covered
	Session 1	120	min	<ul style="list-style-type: none"> <li>Ø Provisions related to Job works (Section 143)</li> <li>Ø ITC in case of goods sent to Job-work (provisions in section 19)</li> <li>Ø Manner &amp; distribution of credit by ISD (Section 20) with rule 39</li> <li>Ø Recovery in case of excess distribution.</li> <li>Ø Rule 40 to 44 with detailed illustrations for credit reversal</li> </ul>
	Session 2	60	min	<p><b>Registration</b></p> <ul style="list-style-type: none"> <li>Ø Persons liable and not liable for registration</li> <li>Ø Person versus taxable person</li> <li>Ø Taxable person versus registered person</li> <li>Ø Compulsory registration including registration for TDS &amp; TCS, ISD</li> <li>Ø Procedure with rule 8, 9 and 10</li> <li>Ø Separate registration for multiple business verticals</li> <li>Ø Special provision relating with casual taxable person &amp; NR taxable person.</li> <li>Ø Amendments, Cancellations and Revocations.</li> <li>Ø Issues in Registration.</li> </ul> <p>How to fill the registration Form with practical case study and issues faced in registration.</p>

Day	Session	Timings	Duration	Topics Covered
Day 5	Session 3	180	min	<p><b>Valuation with specific focus on:</b></p> <ul style="list-style-type: none"> <li>Ø Consideration versus sole consideration</li> <li>Ø Absence of consideration versus presence of non-monetary consideration</li> <li>Ø Ingredients of section 15 and specific inclusions and exclusions</li> <li>Ø Discount versus bad-debts</li> <li>Ø Discount versus consideration by third party</li> <li>Ø Purpose of contribution to consideration by third party versus sponsorship</li> <li>Ø Relationship between COGS and transaction value</li> <li>Ø Difference between assessable value in Excise and transaction value in GST</li> <li>Ø Valuation for Customs versus valuation for IGST – similarities and difference (proviso to section 5 of IGST)</li> <li>Ø 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.</li> <li>Ø Inclusion of reimbursement and its concept</li> <li>Ø Stock transfer versus sale-on-approval</li> <li>Ø Gift versus CSR</li> <li>Ø Theft versus donation</li> <li>Ø Valuation Rule no 27 to 35.</li> <li>Ø Write off versus 100% depreciation.</li> <li>Ø Issues faced in deciding the valuation</li> </ul>
	Session 1	90	min	<p>E- Way Bill procedure its applicability &amp; its State Empowerment.</p> <ul style="list-style-type: none"> <li>Ø Document to be carried with goods in movement (Rule 55A, 138A)</li> <li>Ø Requirement of EWB, Data Flow and Audit Trail</li> <li>Ø Requirement of EWB on other than traded goods (fixed assets, equipment for repair etc.)</li> <li>Ø Inspection of Goods in movement.</li> <li>Ø Seizure/ Detention of Vehicle/ Goods.</li> <li>Ø Penal consequences after completion of movement.</li> <li>Ø Landmark Judicial Precedents for EWB.</li> <li>Ø Live study with GSTN portal including user manual.</li> <li>Ø Difference between Section 129 &amp;130 (i.e difference b/w detention and confiscation of goods)</li> <li>Ø Issues in E-way Bill</li> </ul>

Day	Session	Timings	Durations	Topics Covered
Day 6	Session 2	90	min	<ul style="list-style-type: none"> <li>Ø <b>Reverse charge</b> provisions/notification as notified by GST Council – Rules specially GTA transactions impact</li> <li>Ø 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.</li> <li>Ø Issues on Reverse Charge.</li> </ul>
	Session 3	180	min	<p><b>Returns under GST</b></p> <p>Types, Applicability, Annual returns, Matching, Final returns with Rules and specific reference to:</p> <ul style="list-style-type: none"> <li>Ø Goods in-transit and delay in validation of inward supplies (by more than 60 days allowed by Rules and 90 days in section)</li> <li>Ø Classification of eligible / ineligible credit voluntarily and error in such classification (credit wrongly reversed)</li> <li>Ø Implications of claim of credit lesser than tax charged by supplier ØRectification of Return</li> <li>Ø Other related points</li> <li>Ø Return Rule no 60 to 84.</li> <li>Ø Live study with GSTN portal including instruction manual – Explained with Real Documents</li> </ul> <p>(Audit &amp; reconciliation statement U/s 35(5) read with Section 44(2) of CGST Act, 2017 would be covered in a different session, hence need not to cover here)</p>
	Session 1	60	min	<p><b>Maintenance of Records &amp; Books</b></p> <p>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"> <li>Ø Inter-State credit note in B2C and B2B supplies</li> <li>Ø Debit note and supplementary invoice reference</li> <li>Ø Invoicing for GST and revenue recognition</li> <li>Ø Key considerations in maintenance of books of accounts at entity-level and for each GSTIN.</li> <li>Ø Tax invoice, credit &amp; debit Rule no. 46 to 55.</li> <li>Ø Accounts &amp; Records Rules no 56 to 59.Ø Account maintenance location wise , trial balance GST wise</li> </ul> <p>Updating information on GSTN and validation – manual or use of accounting software integrated to GSTN by GST Suvidha Providers.</p>

Day	Session	Timings	Duration	Topics Covered
Day 7	Session 2	30	min	<b>Payment under GST</b> Type of payment, Due date, modes of payment with Rules and collection of tax and also address: Ø Collection of incorrect amount / rate of GST Ø Omission to collect GST in invoice Ø Right to retain tax collected in excess and duty to deposit all taxes collected Ø Invoice to refer tax charged or omission to disclose any tax on invoice Ø Ensuring reversal of credit by recipient in case of credit note Ø Duty to deposit TCS in case customer defaults in payment of e-commerce suppliers on COD terms Ø Difference between TDS and TCS – failure to collect TCS and failure to deduct TDS – implications. Ø Payment of Tax Rule no 85 to 88.
	Session 3	90	min	<b>Refund under GST</b> Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including: Ø Refund under earlier law Ø Refund in case of delayed collection of statutory forms Ø Refund arising from re-assessment / appeal under earlier law Ø Error in payment of CGST-SGST or IGST Ø Unjust enrichment – applicable and inapplicable cases Ø Limitation – legality and vested right to refund Ø Other related points Ø Refund Rule no 89 to 97.
	Session 4	90	min	Ø Assessment under chapter XII. Ø Assessment & Audit Rule no 98 to 102 Ø Demands and Recovery under chapter XV & Rule no 142 to 161. Ø Liability to pay in certain cases under Chapter XVI of CGST Act.
	Session 5	90	min	Ø Advance Ruling under chapter XII including: Ø Who can submit the application & when to submit? Ø Planning by filing ‘trial’ application in another State Ø Precedence value of ruling in other State or other case in same State Ø Advance ruling Rule no. 103 to 107.



Day	Session	Timings	Durations	Topics Covered
Day 8	Session 1	180	min	<ul style="list-style-type: none"> <li>Ø Imports will be liable to BCD+IGST</li> <li>Ø Valuation under Customs</li> <li>Ø Cess will be payable on CIF+BCD without including IGST</li> <li>Ø Duty Drawback Provision and Foreign trade policy overview &amp; benefits</li> <li>Ø Supply to exporter, actual exports, supplies to SEZ and supplies between SEZs</li> </ul>
	Session 2	180	min	<ul style="list-style-type: none"> <li>Ø <b>Appeals</b> &amp; revision under chapter XVII</li> <li>Ø <b>First Appeal:</b> Filing Appeal, Pre-deposit and effect of non-payment on legality of appeal, Limitation – effect and remedy, Grounds of appeal – drafting and prayer, Paper book – contents and presentation, Synopsys – structure, purpose and, effectiveness, Relief that FAA authorized to grant, Relief that FAA not authorized to grant.</li> <li>Ø <b>Second Appeal:</b> National Benches, Regional Benches and Area Benches – identification of jurisdiction and judicial hierarchy of decisions, Preliminary objections, Service of Adjn.Order, New grounds – legality and strategy, Review Adjn.Order in violation of SCN, Short matters, mention and procedures of SAA regarding ROM, COD and other miscellaneous applications, Relief that Tribunal authorized to grant, Relief that Tribunal not authorized to grant, Doctrine of merger / partial-merger.</li> <li>Ø <b>Departmental appeal:</b> Pre-requisites for departmental appeal, Period of limitation, notice to respondent, Cross-appeals, Cross-objections treated as cross-appeal, Batch of appeals, Prote.</li> <li>Ø <b>High Court:</b> Grounds to approach HC: (1) Question of law and question of fact (2) Legality involved in facts – identification (3) Question of law and substantial question of law, Appellate jurisdiction versus writ jurisdiction (basic differentiation), Formulation of question to be answered, Power to hear question not formulated, Non-appealable decisions and orders.</li> <li>Ø <b>Revision jurisdiction:</b> 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.</li> <li>Ø Appeal &amp; revision rule no 108 to 116.</li> <li>Ø Offences and penalties including ‘general principles’ for imposing / not imposing penalty under chapter XIX&amp; Rule 162.</li> </ul>
	Session 1	60	min	<ul style="list-style-type: none"> <li>Ø Overview of Audit by tax authority’s u/s 65 &amp; special audit u/s 66.</li> <li>Ø Audit by department: Power of departmental audit – returns, published financials or entire books of taxable person, Authorization to audit – open for inspection or fait accompli, Audit procedure – permit to call for new reports to be generated and submitted, Duration of audit, Off-site or on-site, Audit findings – confidential or not, Opportunity to respond to audit findings, Reply to audit findings – detailed or brief – strategy or statutory requirement, Period of Limitation to issue SCN – start counting relevant date ‘from’ CAG audit.</li> </ul>

Day	Session	Timings	Durations	Topics Covered
Day 9	Session 2	120	min	Finalization of Accounts from GST perspective and Accounting Ratios Disclosures in Audited Financial Statements on GST Review of Audited Financial Statements impacting on GST Audit <ul style="list-style-type: none"> <li>o Directors Report</li> <li>o Audit Report</li> <li>o Notes to Accounts</li> <li>o Internal Report, if any</li> </ul> Reporting under CARO for GST Year End adjustment entries and impact on GST Reconciliation of GSTR, Annual Return and Books of Accounts Audit of Extra Ordinary Items impacting GST Review of Transitional Credit Reconciliation Statement under GST Reporting of no reconciliation and possible reasons
	Session 3	120	min	Reconciliation of GSTR, Annual Return and Books of Accounts as per Section 35(5) of the CGST Act, 2017 read with Section 44(2) of CGST Act, 2017. Issues emanating out of GST reconciliation, Annual Return
	Session 4	60	min	Formats of 9C & 9D Issues in formats of 9C
Day 10	Session 1	180	min	<b>Industry specific analysis like Real Estate, Construction, Gems and Jewellery etc. (as per industry prevalent at the location of the course)</b> <ul style="list-style-type: none"> <li>Ø Impact Studies on Trader, Manufacturer and Service Provider including:</li> <li>Ø GST on landowner – license to occupy land</li> <li>Ø GST on new-tax payers like cinema or other locally relevant tax payers</li> <li>Ø GST on developer or contractor+F42</li> </ul>
	Session 2	50	min	Ø <b>Miscellaneous Provision including anti profiteering concepts (Section 144 to 174)</b>
	Session 3	20	min	Ø <b>Transitional Provisions relating to credit notes u/s 142 of CGST Act.</b>
	Session 4	30	min	Ø <b>Budgetary support to units in J &amp; K, Uttarakhand and NE States including Sikkim – Notfn. Dated 5<sup>th</sup> October 2017</b>
	Session 5	30	min	Ø <b>Relevant Allied Laws :-</b> General clauses Act, limitation Act, Sale of Goods Act etc.
	Session 6	50	min	<b>Ethical Practice &amp; Professional Opportunities</b>
<b>Recorded Videos will be provided for the following topics after completion of minimum 10 batches or 3 months whichever is earlier:-</b>				

Day	Session	Timings	Durations	Topics Covered
1				Common areas of non-compliance having a high risk exposure where auditees are likely to default
2				Ethics to be abide by Auditor (eg Integrity, objectivity, Confidentiality etc.)
3				Responsibility of Auditor
4				Advisory role of an auditor- expectations and limits
5				General principles of Auditing
6				Standard on Auditing useful for GST Audits
7				Audit in IT Environment including use of Automated Tools