



## Training Program on GST

**Organized By: GST & Indirect Taxes Committee  
For CA Staff**

### DAY-1

Timing & Speakers	Topics
<b>09.30 AM TO 10.30 AM</b>	➤ <i>Background of GST including opportunities in different service areas.</i>
<b>10.30 AM TO 11.30 AM</b>	➤ <i>Levy of CGST/IGST including definition of supply, Composition Scheme, Composite supply, exempt, zero rated and non-taxable supply</i>
<b>Tea Break - 11.30 AM TO 11.45 AM</b>	
<b>11.45 AM TO 01.30 PM</b>	➤ <i>Place of supply of goods and services</i>
<b>Lunch- 1.30 PM to 2.30 PM</b>	
Timing & Speakers	Topics
<b>02.30 PM TO 03.15 PM</b>	➤ <i>Time of Supply of Goods &amp; Services</i>
<b>03.15 PM TO 04.30 PM</b>	➤ <i>Valuation of taxable Supply &amp; Rules thereto (including practical examples)</i>
<b>Tea Break - 04.30 AM TO 04.45 AM</b>	
<b>04.45 PM TO 05.45 PM</b>	➤ <i>Tax Credit (Capital goods, Services &amp; input) including Input Service Distributor &amp; Manner of Recovery of Excess Credit (with practical case studies)</i>

### DAY-2

Timing	Topics & Speakers
<b>09.30 AM TO 10.30 AM</b>	➤ <i>Classification of goods and services including reporting requirements</i>
<b>10.30 AM TO 11.30 AM</b>	➤ <i>Registrations: Law, documents required, amendment, cancellation, etc</i>
<b>Tea Break - 11.30 AM TO 11.45 AM</b>	
<b>11.45 AM TO 01.45 PM</b>	➤ <i>Invoice/Bill of supply and Documentation including contents of invoice, time of issuance, consequences of invalid documentation, E-way bill</i>
	<ul style="list-style-type: none"> <li>➤ <i>Payment of Tax, Interest, fee &amp; penalty</i></li> <li>➤ <i>Cross-utilization of input tax credit</i></li> <li>➤ <i>Excess payment and refund</i></li> <li>➤ <i>Incorrect payment made</i></li> </ul>
<b>Lunch- 1.45 PM to 2.30 PM</b>	
Timing	Topics & Speakers
<b>03.30 PM TO 04.30 PM</b>	<ul style="list-style-type: none"> <li>➤ <i>Returns including annual and final return</i></li> <li>➤ <i>Matching of ITC</i></li> <li>➤ <i>Importance of filing last return and consequences of late filing/non-filing of returns</i></li> </ul>
<b>Tea Break - 04.30 AM TO 04.45 AM</b>	
<b>04.45 PM TO 05.45 PM</b>	➤ <i>Practical issues of Mismatching of ITC</i>

**DAY-3**

<b>Timing</b>	<b>Topics &amp; Speakers</b>
<b>09.30 AM TO 10.30 AM</b>	➤ <i>Job Work intimation and procedure, E-Commerce Transaction Under GST</i>
<b>10.30 AM TO 11.30 AM</b>	➤ <i>Transitional Compliances including Last return, status of assessments/appeals, refund, etc</i>
<b>Tea Break - 11.30 AM TO 11.45 AM</b>	
<b>11.45 AM TO 12.45 PM</b>	➤ <i>Software training of Tally/Busy, etc</i>
<b>12.45 PM to 1.30 PM</b>	➤ <i>Accounting entries and Records including Ledger creation, Cash and Credit Ledger and bank reconciliations, etc</i>
<b>Lunch- 1.30 PM to 2.30 PM</b>	
<b>Timing</b>	<b>Topics &amp; Speakers</b>
<b>02.30 PM TO 03.30PM</b>	➤ <i>Miscellaneous Topics like advance ruling, compliance rating, offences &amp; penalties, etc</i>
<b>03.30 PM TO 04.30PM</b>	➤ <i>Open house discussion including ITC, RCM, Return filing, GSTR-1,2,2A,3,3B, TRAN-1</i>
<b>Tea Break - 04.30 AM TO 04.45 AM</b>	
<b>04.45 PM TO 05.45 PM</b>	➤ <i>Open house discussion including ITC, RCM, Return filing, GSTR-1,2,2A,3,3B, TRAN-1</i>