

**Course / Programme Name – Advanced GST Course**  
**Duration – 6 Days (4 Day In House & 2 Days Online through webcast mode)**  
**Organised By – GST & Indirect Taxes Committee**

**Objective:**

- To identify possible issues on the ground for businesses and legal interpretation of some of the confusing provisions.
- To allow participants to gain insights in certain topics with different perspectives with aid of old jurisprudence.
- To understand the concept of GST procedural law for ensuring compliance in review, internal and annual audit.
- To equip members to face ambiguity and anomalies in Law while in employment or as while serving the client in legal compliance, Record Keeping and enhanced Internal Control.

**Additional Two Days – Online Course**

Two days at the last of the course is designed to provide an insight on handling of litigation in Indirect Taxes. Areas of the focus are, how to prepare and represent before department in various proceedings including Inspection and Search. All legal aspects under GST law in relation to adjudication, first and second appeals shall be covered. Chartered Accountant in practice engaged in handling compliances in Pre GST-& GST Era and who is interested in enhancing scope of practice from compliances to consulting and litigation could view the additional two days.

**For Whom:**

As thrust will be on deliberating on advanced GST issues, the course is aimed for Members who have basic understanding of GST Laws in India along with its structure and relevant rules and are willing to study the subject in depth with other relevant laws.

Those who are identified faculty at ICAI, certificate course completed members in touch with GST may find this course particularly useful. Basic understanding of GST will not be taken up in this course.

#### 4 Days' Module on Advances Training Course on GST

Days	Detailed Topics	Duration	Speaker
Day 1	<p><b>Intrinsic Issues with Concepts of Supply, Business, Taxable Person and Valuation</b></p> <ul style="list-style-type: none"> <li>- Difference between various components of Supply</li> <li>- Legal vs Illegal Supplies</li> <li>- Business- Definition, Legal Jurisprudence, Comparison with definitions in other Laws</li> <li>- Relevance of Mutuality under GST</li> <li>- Schedule-III, difference between Immovable Property, Land and benefits arising out of Land</li> <li>- Concept of Movable Works Contracts and its nature of Supply</li> <li>- Negative Supply and its Taxability?</li> <li>- Exemptions under Reverse Charge Mechanism</li> <li>- Consideration vs. Value</li> <li>- Interplay between Section 15 and Valuation Rules</li> <li>- Facilities provided to receive a supply-Whether Consideration?</li> <li>- Issues in Post Supply Discount and Linking with Credit Notes</li> <li>- Concept of Pure Agent vs taxability of Reimbursements</li> <li>- Highlight reasons for trade dissatisfaction in related AARs</li> </ul>	3 Hr's	
LUNCH			
Day 1	<p><b>Understanding General Rules of Classification and their specific Impact</b></p> <ul style="list-style-type: none"> <li>- Importance of correct Tariff Classification and Impact of Incorrect Classification</li> <li>- International Structure of the goods Classification</li> <li>- Relevance of Customs Tariff Act &amp; Classification Rules in GST [Ref. 1/2017 (CTR)].</li> <li>- Rules of Classifications (along with landmark judicial precedents)</li> <li>- Harmonized System – Explanatory Notes</li> <li>- Classification of services and relevance of HSN</li> <li>- Types of Supply (Composite and Mixed Supply) and Classification Methodology</li> <li>- Highlight reasons for trade dissatisfaction in related AARs</li> </ul>	3 Hr's	
Day 2	<p><b>Simplifying Input Tax Credit</b></p> <ul style="list-style-type: none"> <li>- Transition Credit and Common Errors along with Reconciliation with Returns</li> <li>- Part receipt of Goods, Services received in part/ lots,</li> <li>- Relevance of receipt of goods under deemed service transaction,</li> </ul>	2Hr's	

	<ul style="list-style-type: none"> <li>- Payment of invoices within 180 days and business concept of Credit Period,</li> <li>- Effect of discount and settlement, SD &amp; ED deductions,</li> <li>- Computation of D2 (in Rule 42) whether mandatory?</li> <li>- Credit eligibility: Festival expenses, business gift items, Job Works</li> <li>- Credit Eligibility: Motor Vehicle related supplies, Works Contract, Construction, P&amp;M, Telecom towers.</li> <li>- Key issues in rule 43 (not annual review) and rule 42 (approach to annual review of multi-year supplies)</li> <li>- Highlight reasons for trade dissatisfaction in related AARs</li> </ul>		
Day 2	<b>Cross Charge and ISD</b> <ul style="list-style-type: none"> <li>- Concept of ISD in GST and its relevance</li> <li>- ISD Vs. Cross Charge</li> <li>- Cost Allocation and Taxability</li> <li>- Taxability of HO vs Marketing Office</li> <li>- Case Study on ISD vs Cross Charge</li> <li>- Identification of point of Supply within same company</li> <li>- Issues &amp; Limitations of ISD registration</li> <li>- Highlight reasons for trade dissatisfaction in related AARs</li> </ul>	1 Hr's	
LUNCH			
Day 2	<b>Movement of Goods and Inspection (E-Way Bill)</b> <ul style="list-style-type: none"> <li>- Document to be carried with goods in movement (Rule 55A, 138A)</li> <li>- Requirement of EWB, Data Flow and Audit Trail</li> <li>- Requirement of EWB on other than traded goods (fixed assets, equipment for repair etc.)</li> <li>- Inspection of Goods in movement</li> <li>- Seizure/ Detention of Vehicle/ Goods</li> <li>- Penal consequences after completion of movement</li> <li>- Landmark Judicial Precedents for EWB</li> <li>- Highlight reasons for trade dissatisfaction in related AARs</li> </ul>	1.50 Hr's	
Day 2	<b>Place of Supply</b> <ul style="list-style-type: none"> <li>- Difference between POS and Address for Delivery</li> <li>- Difference between Section 10(1)(a) and 10(1)(c) of IGST Act</li> <li>- Specific Case Studies of POS for: <ul style="list-style-type: none"> <li>o Travel Industry</li> <li>o Transportation Industry</li> <li>o Real Estate and its allied Services (including Renting)</li> <li>o Training Services</li> <li>o IT Industry</li> <li>o Highlight reasons and implications of PoS excluded from scope of AARs</li> </ul> </li> </ul>	1.50 Hr's	

Day 3	<b>Records to be maintained</b> <ul style="list-style-type: none"> <li>- Section 35(1) read with Rule 56 to 58 of CGST Rules</li> <li>- Types of registers to be maintained</li> <li>- Judicial Precedents from earlier laws for record keeping</li> <li>- Method of Record Keeping and reconciliation with books of accounts</li> <li>- Case Study on accounting entry in records and its impact in GSTR</li> </ul>	1 ½ Hr's	
Day 3	<b>Finalization of Accounts from GST perspective</b> <ul style="list-style-type: none"> <li>- Disclosures in Audited Financial Statements on GST</li> <li>- Reporting under CARO for GST</li> <li>- Year End adjustment entries and impact on GST</li> <li>- Reconciliation of GSTR, Annual Return and Books of Accounts</li> <li>- Reconciliation Statement under GST</li> <li>- Reporting of no reconciliation and possible reasons</li> <li>- Key learnings from practices in computerized environment</li> </ul>	1 ½ Hr's	
LUNCH			
Day 3	<b>Show Cause Notice, Adjudication and Introduction Appeals</b> <ul style="list-style-type: none"> <li>- Correspondence and provision prior to SCN</li> <li>- Anatomy of SCN: What to look for, how to identify and spot deficiencies.</li> <li>- Identification of charge(s) and aspects missed</li> <li>- Reply to SCN: Preliminary Objections and admissions</li> <li>- Scope of Writ</li> <li>- Misapplication of facts or law – identify, bring out and substantiate</li> <li>- Evidence: Contemporaneous Record, affidavit and new evidences</li> <li>- Adjournment: Discipline, Right &amp; Reasonable Opportunity</li> <li>- Written Submission, Record of Verbal Submission</li> <li>- Filing of Appeal</li> <li>- Pre- Deposit, and effect of non-payment on legality of appeal</li> <li>- Limitation: effect and remedy</li> <li>- Grounds of Appeal: Drafting &amp; Prayer</li> </ul>	3 Hr's	
Day 4	<b>Introduction to Customs Law (Relevant to GST)</b> <ul style="list-style-type: none"> <li>- Brief Introduction of Customs</li> <li>- Levy of Customs Duty</li> <li>- Levy of IGST from Customs point of View</li> <li>- Amendments in Customs Act due to IGST</li> <li>- GST in High Seas</li> <li>- Circular No 33/2017 and 46/2017 under Customs.</li> </ul>	2 Hr's	

	<ul style="list-style-type: none"> <li>- Levy of IGST on Imports with specific reference to Samples, Non-GST Items, Gifts</li> <li>- Valuation under Customs and Difference from GST</li> <li>- Valuation Rules</li> <li>- Electronic Import of Goods</li> <li>- MEIS and SEIS Schemes</li> </ul>		
Day 4	<b>Precautions to be taken to avoid disputes</b> <ul style="list-style-type: none"> <li>- Correspondence with Department (Suo-Motto)</li> <li>- Tax Clauses in the Agreements</li> <li>- Opinions under Indirect Tax and its relevance</li> <li>- Disclosures in the Invoices and supporting documents</li> <li>- Internal Control testing from GST perspective</li> <li>- Data Analysis Case Study to under GST Health of an assessee.</li> </ul>	1 Hr's	
LUNCH			
Day 4	<b>Introduction to Annual Audit</b> <ul style="list-style-type: none"> <li>- Legal Provisions for Annual Audit</li> <li>- Requirements and Formalities</li> <li>- GST Audit vis-à-vis Statutory Audit under other Acts</li> <li>- Common compliance checks done in relation to erstwhile laws in previous audits</li> <li>- Discussion on suggestive standard checklist for GST Audits</li> </ul> <p>Standard on Auditing useful for GST Audits</p>	¾ Hr's	
Day 4	<b>Advance Ruling</b> <ul style="list-style-type: none"> <li>- Concept (Binding/Persuasive Nature, questions &amp; Difference with previous regime)</li> <li>- Strategy, limitations and Implications</li> <li>- Appeal against Advance Ruling</li> <li>- How to file a question under Advance Ruling</li> </ul> <p>Discussing various Advance Ruling Orders in past few months and its Impact</p>	¾ Hr's	
Day 4	<b>Assorted Complex Issues</b> <ul style="list-style-type: none"> <li>- Approaches to calculate Exempt supply aggregate turnover and ITC Reversal</li> <li>- Identifying Fixed establishment for Supplier of Service</li> <li>- Anti-profiteering-How to Calculate and How to comply,</li> <li>- Specific Issues in refund of ITC- Capital Goods, Input Services</li> <li>- Various Certificates to be issued by Chartered Accountants under GST- Precautions to be taken</li> </ul>	1 ½ Hr's	

**Additional 2 Days' Module on Advances Training Course on GST Litigation**

Days	Detailed Topics	Duration	Speaker
Day 5	<b>Pre- Litigation</b> <ul style="list-style-type: none"> <li>- Law of Jurisdiction under CGST, IGST &amp; SGST</li> <li>- Understanding jurisdiction of designated proper Officer</li> <li>- Circular No. 1/2017 (GST Council), Concept of Single Interface</li> </ul>	2 Hr's	

	<ul style="list-style-type: none"> <li>- Proceeding by Centre/ State Officers while taxable person in under jurisdiction of State/ Centre Jurisdiction</li> <li>- Contemporaneous documents, communication of contemporaneous actions and benefit of it.</li> <li>- Intimation by email or physical form even where online filing/ reporting is required</li> <li>- Evidentiary value of registered post</li> <li>- Effect of IT Act in intimations to proper officer</li> <li>- Use of public email (egg mail, yahoo etc.) by proper officer</li> <li>- Payment of tax under protest – methods, relief available and legality of protest in GST</li> </ul>		
Day 5	<b>Inspection (Survey) by Tax Authorities</b> <ul style="list-style-type: none"> <li>- Inspection of premises of taxable person, other persons, and of house</li> <li>- Inspection Vs. Search</li> </ul>	1 Hr's	
LUNCH			
Day 5	<b>Search, Seizure &amp; Recovery</b> <ul style="list-style-type: none"> <li>- Search: Approach, Powers, Limits, Challenges and rights of taxable persons</li> <li>- Seizure: Approach, powers, limits and rights of taxable persons</li> <li>- Offences by individuals – approach and remedies</li> <li>- Offences by companies – approach and remedies</li> <li>- Compounding of Offences – Eligibility &amp; Strategy</li> <li>- Summons – nature of power, refusal to attend, representation by AR, refusal of service and nature of statements</li> <li>- Prosecution: Power and Limits</li> <li>- Proceedings involving offense – Inapplicability of Limitation Act, Simultaneous proceedings, malicious proceedings, bail/ bonds</li> <li>- Pre-emptive measure – Legal remedies</li> <li>- Tax Recovery: Approach, Powers, Limits &amp; Rights of taxable person</li> <li>- Garnishee Proceedings – Remedies of Noticee</li> <li>- Payment of tax in Instalments</li> </ul>	2-1/2 Hr's	
Day 5	<b>Drafting Opinions</b> <ul style="list-style-type: none"> <li>- How to draft an opinion under GST</li> <li>- Flow of the Opinion</li> <li>- Disclaimer to be given</li> <li>- How to refer to judicial precedents</li> <li>- Inapplicability of decisions / authorities</li> </ul>	1/2 Hr's	
Day 6	<b>Importance of Legal Maxims and Phrases, such as:</b>	2 Hr's	

	<ul style="list-style-type: none"> <li>- Timeliness of agitation (vigilantibus doctrine)</li> <li>- Truthfulness of actions (clean-hands doctrine)</li> <li>- Mens rea not presumed, only proof not required</li> <li>- Bona fide view versus innocent/ignorant errors</li> <li>- Ignorance of law versus impossible law</li> <li>- Hearing and adjournment (audialterim)</li> <li>- Applicability of authorities to litigant and to others</li> <li>- Re judicata, sub judice and re integra (maxims on Construction of Statutes to be excluded)</li> </ul>		
Day 6	<b>High Court</b> <ul style="list-style-type: none"> <li>- Grounds to Approach HC</li> <li>- Appellate Jurisdiction Vs. Writ Jurisdiction</li> <li>- Formulation of question to be answered</li> <li>- Power to hear question not formulated</li> <li>- Non-Appealable decision and orders</li> </ul>	1 Hr's	
LUNCH			
Day 6	<b>First Appeal</b> <ul style="list-style-type: none"> <li>- Filing of Appeal</li> <li>- Pre- Deposit, and effect of non-payment on legality of appeal</li> <li>- Limitation: effect and remedy</li> <li>- Grounds of Appeal: Drafting &amp; Prayer</li> <li>- Paper Book: Contents and presentation</li> <li>- Synopsys: Structure, purpose and effectiveness</li> <li>- Relief: that FAA authorised to grant</li> <li>- Relief: that FAA not authorised to grant</li> </ul>	1-1/2 Hr's	
Day 6	<b>Second Appeal</b> <ul style="list-style-type: none"> <li>- Various benches. Identification of Jurisdiction and judicial hierarchy of decisions</li> <li>- Preliminary Objections</li> <li>- Service of Adjn. order</li> <li>- New Grounds – Law and strategy</li> <li>- Review Adjn. Order in violation of SCN</li> <li>- Relief: that Tribunal authorised to grant</li> <li>- Relief: that Tribunal not authorised to grant</li> <li>- Doctrine of merger: Complete &amp; Partial</li> </ul>	1 Hr's	
Day 6	<b>Departmental Appeal</b> <ul style="list-style-type: none"> <li>- Pre-requisite for departmental Appeal</li> <li>- Period of limitation</li> <li>- Notice to respondents</li> <li>- Cross Appeals &amp; Cross Objections</li> <li>- Batch of Appeals</li> <li>- Protest</li> </ul>	1/2 Hr's	