

# **Framework of One month (50 Hrs) Certificate Course on Goods & Service Tax (GST)**

## **Modules to be covered**

### **Module 1 : 18 Hours Duration**

(Basics of Accounting, Introduction of GST, Supply Under GST, Place & Time of Supply, Value of Supply)

### **Module 2 : 14 Hours Duration**

(Registration, Levy & Collection of GST, Exemptions under GST, Tax Invoice, Credit Note & Debit Note, Payment of Tax & GST Returns)

### **Module 3 : 12 Hours Duration**

(Composition Levy , Reverse Charge Mechanism , Input Tax Credit , TDS & TCS , Refund of GST )

### **Module 4: 06 Hours Duration**

(Accounts & Records & E Way Bill , E-Commerce & Job Work , Assessment & Audit , Inspection , Offence & Penalties )