

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

Course Name : "Certificate Course on Goods & Service Tax"

Course Code : C18

Duration of Course : 1 Month (50 Hours) Practical Oriented along with Assignment

Eligibility : 10+2 pass with knowledge of Accounting

Course Fee : Rs. 5000/-+GST

Royalty :20% +GST

Course Contents : Attached

(Updation in GST course will be shared with centres time to time)

Exam & Certification : By Punjab Infotech (Objective Type)

Prospectus fee : Rs 100/- (To be paid by Centre)

Faculty Training session : By Punjab Infotech

Study Material : Will be provided by Punjab Infotech

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)

Course Contents for Certificate Course on Goods & Service Tax (GST)

Module No.	Duration (in Hrs.)
Module 1	16
Module 2	12
Module 3	11
Module 4	06
Case Study	05
Total Duration	50

Detailed Course Contents of Certificate Course on Goods & Service Tax (GST)

Module	Detailed Contents	Total Hrs.
Module 1	Basics of Accounting <ul style="list-style-type: none"> ▪ Accounting – Meaning, Scope and Significance of Accounting ▪ Accounting Principles ▪ Elements of Accounting: Assets, Liabilities and Capital ▪ What is recordkeeping and transactions ▪ Types of accounting ▪ Areas of accounting practice ▪ Types of business and forms of ownership ▪ Practical concept 	2 Hrs.
	Introduction of GST <ul style="list-style-type: none"> ▪ Tax – its meaning and need, Direct and Indirect Taxes, Features of indirect taxes ▪ Introduction to Goods and Service Tax (GST) - Key Concept, One Nation-One Tax, meaning of GST (Article 366(12 A)) ▪ Why India needed GST, Deficiencies of Value Added Taxation system ▪ Salient features of GST ▪ Taxes subsumed in GST, Taxes not subsumed in GST ▪ Benefits of GST to Government, Trade and Consumer ▪ Framework of GST as introduced in India, Dual GST, CGST/SGST/UTGST/IGST 	3.5 Hrs.

<ul style="list-style-type: none"> ▪ GST Common Portal , GST Suvidha Provider (GSPs) ▪ Genesis of GST in INDIA ▪ Authority to levy tax ▪ Constitutional provisions (Articles: 246A, 269A, 279A, 286, 366),GST Acts and Rules ▪ Constitutional (101st amendment) Act,2016 for GST : need for constitution amendment , important amendments brought in by the Constitutional (101st amendment) Act,2016 	
<p>Supply Under GST</p> <ul style="list-style-type: none"> ▪ Taxable event under GST ▪ Meaning of Supply (Section 7 of CGST Act, 2017) ▪ Meaning of Goods(Sec. 2(52) of CGST Act), Meaning of services (Sec. 2(102) of CGST Act) ▪ Scope of Supply, Import of Services ▪ Classification as goods/services ▪ <i>Activities Under Schedule I, II And III:</i> Activities / transactions considered as supply even if no consideration is involved ▪ Classification of activities/transactions either as supply of goods or as supply of services as per Schedule II of the GST Act ▪ Activities or transactions which will be treated neither as supply of goods nor supply of services ▪ Subsidy-treatment under GST ▪ Types of Supply- Composite Supply, Mixed Supply, tax liability on composite and mixed supplies ▪ Practical Illustrations for GST in case of inter and intra state supply 	3.5 Hrs.
<p>Place & Time of Supply</p> <ul style="list-style-type: none"> ▪ Place of supply(interstate, intrastate), export of services, export of goods, import of services, import of goods ▪ Place of supply of Goods: Where there is movement of goods, Where there is no movement of goods, goods are installed or assembled, shipped on board, Bill To/Ship to ▪ Place of Supply of services: general rule, services to registered taxpayers, services to unregistered taxpayers. ▪ Change in rate of tax in respect of supply of goods or services ▪ Time of supply of Goods-forward charge ▪ Time of supply of services- forward charge 	3.5 Hrs.

	<ul style="list-style-type: none"> ▪ Time of supply where there is a change in the rate of tax in respect of supply of goods or services or both 	
	<p>Value of Supply</p> <ul style="list-style-type: none"> ▪ Value of taxable supply, Meaning of transaction value ▪ Meaning of money as per Sec. 2(75) of CGST Act ▪ Payment Consideration in money (Payment by cash plastic money, electronic means etc.), Consideration not in money (barter system, exchange of services etc.), Consideration not wholly in money ▪ Meaning of principal ▪ Value of Supply of Goods or Services between distinct or Related Person other than through an agent ▪ Value of Supply of goods made or received through an agent ▪ Inclusions in the value of supply ▪ Exclusions from the value of supply ▪ Compute the value of a taxable supply in different scenarios :<i>Purchase or sale of foreign currency including money changing ;Booking of air tickets by travel agent; Life insurance business ; Value of supply of Second hand goods ; Value of redeemable vouchers/Stamps/ Coupons/ tokens, Valuation in the case of supply of lottery, Valuation of certain works contract services, Rate of exchange of currency, other than Indian rupees for determination of value</i> 	<p>3.5 Hrs.</p>

Module 2	Registration <ul style="list-style-type: none"> ▪ Taxable person (regular taxpayer, Composition tax payer) ▪ Who is a Casual taxable person and a non-resident taxable person? ▪ Registration under GST ▪ Registration number format, GSTIN ▪ Procedure for registration ▪ Persons liable for registration ▪ Persons not liable for registration ▪ Compulsory registration in certain cases ▪ Amendment of registration ▪ Cancellation of registration ▪ Revocation of cancellation of registration ▪ Special provision for casual taxable persons and non-resident taxable persons ▪ Exempted Goods and Services 	3.5 Hrs.
	Levy & Collection of GST <ul style="list-style-type: none"> ▪ Levy and collection under CGST Act [Sec.(9)) ▪ Levy and Collection under IGST Act (Sec.(5)) ▪ Levy and collection under UTGST Act (Sec.(7)) ▪ Rates of GST 	2 Hrs.
	Exemptions under GST <ul style="list-style-type: none"> ▪ Statutory Provisions-Power to grant exemptions from GST ▪ Exemptions by way of notifications ▪ Goods exempted from GST ▪ Services exempted from GST 	1.5 Hrs.
	Tax Invoice, Credit Note & Debit Note <ul style="list-style-type: none"> ▪ Introduction to Tax Invoice ▪ Particulars of Tax Invoice ▪ Prohibition of unauthorised collection of tax ▪ Amount of tax to be indicated in tax invoice and other documents ▪ Manner and time limit of issuing invoice – invoice in case of continuous supply of goods , – <i>invoice in case of continuous supply of services, issue of invoice in case, where supply of service ceases under a contract before completion of supply.</i> ▪ Revised invoice and its particulars ▪ Consolidated tax invoice 	2.5 Hrs.

<ul style="list-style-type: none"> ▪ Issue bill of supply and its particulars ▪ Issue of receipt voucher, refund voucher, payment voucher ▪ Tax invoice in special cases (insurer/ banking company/ financial institutions (including non-banking financial company)/ goods transport agency/passenger transportation service suppliers) ▪ Transportation of goods without issue of invoice/ delivery challan ▪ Credit and Debit Notes 	
<p>Payment of Tax & GST Returns</p> <ul style="list-style-type: none"> ▪ Payments to be made under GST ▪ Person liable to pay GST ▪ Due date of payment of tax ▪ GST payment forms ▪ Manner of utilisation of e-ledgers ▪ Electronic ledgers-electronic liability register, electronic credit ledger, electronic cash ledger ▪ Refund of balance of e-ledgers ▪ Interest, penalty and other amounts ▪ Interest on delayed payment of tax ▪ Tax wrongly collected and paid to central/state government ▪ Furnishing details of inward supplies ▪ Furnishing of returns ▪ Who is a GST Practitioners (GSTP)? ▪ Provisions of the Law related to Goods & Service Tax Practitioner ▪ What Are The Qualifications & Disqualifications For Being A GST Practitioner (GSTP)? ▪ Procedure & Forms For GST Practitioner (GSTP) 	2.5 Hrs.

Module 3	Composition Levy <ul style="list-style-type: none"> ▪ What is aggregate turnover? ▪ Introduction to composition Levy (Composition scheme) ▪ Persons not eligible for composition levy ▪ Conditions and restrictions for composition levy ▪ Effective date for composition levy ▪ Penal provisions in case of violation of conditions ▪ Benefits and limitations of composition scheme ▪ Validity of composition levy scheme ▪ Switch to normal scheme if aggregate turnover exceeds the limit of turnover ▪ GST Composition scheme returns ▪ Composition scheme GST rate 	2.5 Hrs.
	Reverse Charge Mechanism <ul style="list-style-type: none"> ▪ What is Reverse Charge Mechanism(RCM) under GST-<i>notified goods & services, purchases from unregistered supplier of goods and services</i> ▪ Self-invoicing ▪ Registration requirement under RCM ▪ Compliances in respect of supplies under RCM ▪ Time of supply under RCM ▪ Supplies under RCM - Supplies of Goods under RCM, Supplies of Services under RCM ▪ Tax payable on reverse charge basis (Sec. 9(3) of CGST Act, Sec. 5(3) of IGST Act and Sec. 7(3) of UTGST Act) and filing returns ▪ Invoice and payment voucher by a person liable to pay tax under reverse charge 	2 Hrs.
	Input Tax Credit <ul style="list-style-type: none"> ▪ Meaning of input tax ▪ Conditions and eligibility for taking input tax credit ▪ Apportionment of input credit and blocked credit ▪ Credit in special circumstances ▪ Availing and utilising input tax credit ▪ Eligible and ineligible Input Tax Credit ▪ Input Tax Credit Process ▪ Negative List for Input Tax Credit ▪ Input Tax Credit Utilization ▪ Input Tax Credit reversal 	2.5 Hrs.

<ul style="list-style-type: none"> ▪ Input Tax Credit under reverse charge 	
<p>TDS & TCS</p> <ul style="list-style-type: none"> ▪ Tax deduction at source ▪ TDS to be deducted only if place of supply is within State of registration ▪ Time limit for deposit of TDS ▪ Failure to deposit TDS ▪ Issue of TDS Certificate ▪ Failure to issue TDS certificate ▪ Deductee to claim credit ▪ Refund of TDS deducted erroneously ▪ What is TCS under GST, Registration Requirement under TCS provision of GST, Due date for depositing TCS, TCS Statement, Credit of tax collected, computation of taxable value of the supplies for TCS, Notice to the Operator, Impact of the TCS provisions 	2 Hrs.
<p>Refund of GST</p> <ul style="list-style-type: none"> ▪ Introduction ▪ Situations giving rise to refund under GST act ▪ Refund of tax ▪ Refund in certain cases ▪ Interest on delayed refunds ▪ Procedure for claiming refund ▪ Manual filing and processing 	2 Hrs.

Module 4	Accounts & Records & E Way Bill <ul style="list-style-type: none"> ▪ Accounts and other records ▪ Furnishing of information prior to commencement of movements of goods and e-generation of e-way bill ▪ Verification of documents and conveyance needed to be carried by the person ▪ Inspection and verification of goods ▪ Compulsory e-way bill ▪ Consequences of non-issuance of e-way bill 	2 Hrs.
	E-Commerce & Job Work <ul style="list-style-type: none"> ▪ Increasing digitalization and growth in ecommerce ▪ Challenges of GST for e-Commerce operators ▪ Tax to be paid by the electronic commerce operator ▪ Liability to pay GST ▪ Registration of a job worker ▪ Job Work Procedure ▪ Input Tax Credit in Job Work 	1 Hrs.
	Assessment & Audit <ul style="list-style-type: none"> ▪ Introduction ▪ Types of assessment ▪ Scrutiny of returns ▪ Assessment of non-filers of returns ▪ Assessment of unregistered persons ▪ Assessment in special cases under GST (Sec. 64) ▪ Definition of term audit as per sec. 2(13) of CGST/SGST Act ▪ Audit by Tax Authorities under GST (Sec. 65) ▪ Types of audit under GST acts ▪ Departmental audit and special audit 	1 Hrs.
	Inspection <ul style="list-style-type: none"> ▪ Meaning, Power of inspection, search and seizure ▪ Inspection in movement ▪ Power of arrest 	1 Hrs.
	Offence & Penalties <ul style="list-style-type: none"> ▪ Offence and Penalties ▪ Penalty for failure to furnish information return –section 123 	1 Hrs.

	<ul style="list-style-type: none">▪ Fine for failure to furnish statistics- section 124▪ General Penalty- Penalty in respect of offences for which no penalty is separately provided▪ General disciplines related to penalty▪ Power to impose penalty in certain cases▪ Power to waive penalty or fee or both▪ Punishment for certain offences▪ Liability of officers and certain other persons▪ Cognizance of offences▪ Offences by companies▪ Compounding of offences	
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Case Study – 05 Hrs.

The student enrolled in Certificate Course on Goods & Service Tax (GST) has to compulsorily carry a case study as a part of the certificate course. The same has to be submitted to the CALC centre where the student is enrolled. The topic for the case study is to be picked from the prescribed syllabus. Some topics for case study are given below for reference for the convenience of the students. However, the choice of the topic for the case study is not limited to the given list.

1. Impact of GST, its comparison with the earlier taxation system
2. Pre and Post GST-The tax Regime
3. GST In India – A Basic Study
4. GST Registration – A Case Study
5. GST -Comprehensive Analysis of Provisions
6. Place of supply including imports and exports
7. Time of Supply of GST
8. Valuation of GST
9. GST – Impact and Analysis Sector-wise (like E-commerce, Pharma, Telecommunications, Textile, Real Estate, Agriculture, Automobiles etc.)
10. Important Provisions With Respect to Annual Return and Audit
11. Issue of eligibility of Input Tax Credit on CSR expenditure
12. The issue of reversal of ITC vis-à-vis outward supply of service where GST is payable on reverse charge basis
13. GST Reconciliation in Manufacturing Industry
14. How GST works explained through an example
15. GST Composition Scheme – A Privilege to Small Taxpayers
16. Consequences of GST Non-compliance - Offenses and Penalties
17. Assessment under GST
18. Input Tax Credit under GST
19. Exemptions from GST
20. TDS and TCS under GST
21. E-way bill under GST
22. Refunds under GST
23. Reverse Charge Mechanism under GST

Format of Case Study

1. Title Page
2. Acknowledgement
3. Contents
4. Abstract
5. Introduction
6. Objectives
7. Presentation of the topic
8. Analysis and Recommendations (if any)

9. Outcomes
10. Conclusions
11. References