



An opportunity to lift your career beyond expectation

CERTIFICATE COURSE
ON
GOODS & SERVICES TAX (GST)

(A combined initiative of EXIM INSTITUTE / GSC intime Services Pvt. Ltd.)

- **DURATION : 8 SUNDAYS**
- **DATE : 16TH APRIL, 2017 to 4TH JUNE, 2017**
- **TIMING : 9.30 am to 1.30 pm**
- **FEES : Rs.10,000/- (Inclusive of all Taxes and Study Materials)**
- **Payment : By cash / cheque (to be drawn in favour of "Exim Institute").**

VENUE: (ANDHERI – WEST)

2nd floor, Conference Hall, All India Institute of Local Self- Govt., Sthanikraj Bhavan, C. D. Barfiwala Marg, Juhu lane, Andheri (West), Near Navneet Motors showroom, Mumbai -58

Reg. Office : A-203, Everest Chambers, Next to Star T.V office, Near Marol Naka
Andheri-Kurla Road, Andheri (East), Mumbai – 400059

Contact : **Rajesh-** 9322101881, **Sudhir & Jency-** 7506363341 &
(Office Tel no) - 2850 7329/ 2859 7430 / 2925 2771.

E-mail: exim@helplineimpex.co.in

Web : www.eximinstitute.co.in

CERTIFICATE COURSE ON GOODS & SERVICES TAX (GST)

STARTING ON: **16TH APRIL, 2017 (Sunday)**

CONTENT:

SESSION	DATE	TOPIC
ONE	16-04-2017	<ul style="list-style-type: none">❖ <u>Overview of current indirect taxes and need of GST</u><ul style="list-style-type: none">a) Brief Introduction to Excise Act, Service tax, VAT, Entry Tax, LBT/ Octroib) Constitutional Backingc) Taxable event under each lawd) Valuation Mechanism Under each lawe) Administrative body❖ <u>Overview of GST</u><ul style="list-style-type: none">a) Global perspectiveb) Models prevailing across the globec) Indian GST❖ <u>Important Concepts</u><ul style="list-style-type: none">a) Taxable event - Concept of 'supply'b) Definition of supply-schedule 1, branch transfer, principal agent
TWO	23-04-2017	<ul style="list-style-type: none">c) Schedule II- Classification of supply of goods / services (Comparison with earlier scenario, Article 366(29A))d) Place of supplye) Time of supplyf) Value of supply
THREE	30-04-2017	<ul style="list-style-type: none">❖ <u>Types of Taxes</u><ul style="list-style-type: none">a) CGSTb) SGSTc) IGST❖ <u>Rates of taxes</u><ul style="list-style-type: none">a) CGST, IGST, SGSTb) Goods vs. Servicesc) One rate vs. Multiple ratesd) Recommendations by GST Council❖ <u>Unique transactions</u><ul style="list-style-type: none">a) E-commerce transactionsb) Job-workerc) Principal agentd) Import and Export

FOUR	07-05-2017	<ul style="list-style-type: none"> ❖ <u>Input tax credit mechanism, ITC mismatch</u> <ul style="list-style-type: none"> a) Definition of inputs, capital goods and input services b) Eligible credits c) Restriction on availment of credit d) Documents eligible for credit e) Goods sent to job worker f) Reversal of credit g) Set-off mechanism ❖ <u>Transitional provisions</u>
FIVE	14-05-2017	<ul style="list-style-type: none"> ❖ <u>Registration, Invoice, Payment</u> <ul style="list-style-type: none"> a) Person liable for registration b) Voluntary registration c) Mandatory registrations d) Treshhold limit for registration e) Transitional provisionals- migration f) Invoice -types of invoice g) Time of issuance of invoice h) Contents of the invoice i) Debit notes/Credit notes j) Other provisions related to invoice k) Payment GST - mode (cash, ITC, TDS, TCS) l) Electronic cash ledger, credit ledger, liability ledger m) Manner of payment in cash (online, OTC etc) n) Payment considering supply of intra-state supply as inter-state supply or vice versa o) Issues relating to registration, invoice, payment
SIX	21.05.2017	<ul style="list-style-type: none"> ❖ <u>Records</u> <ul style="list-style-type: none"> a) Stock records b) Accounting records c) Accounting entries d) Documentation e) Relevance to time of supply ❖ <u>Returns, Refunds</u> <ul style="list-style-type: none"> a) Retrun of outwards b) Return of inwards c) Return under Section 27 d) Return for other persons (composition, tds, tcs) e) Annual return, CA Audit report and reconciliations f) Frequency of the return g) Workings for payment computations and returns h) Refund i) Manner of refund j) Concept of unjust enrichment k) GST compliance rating

SEVEN	28.05.2017	<ul style="list-style-type: none"> ❖ <u>Audits and administration under GST</u> <ul style="list-style-type: none"> a) Department audits b) Mandatory audits c) Manner of distribution of credit by Centre to States ❖ <u>Adjudication, Appeals, Settlement, Advance ruling</u> <ul style="list-style-type: none"> a) Show cause notices b) Demands c) Penalties d) Appeals, Settlement provisions and Advance ruling e) Confiscation of goods f) Responsibility of the management g) Imprisonment h) Transitional provisions- handling of existing cases <p><u>Examination (objective type questions with multiple choices)</u></p>
EIGHT	04.06.2017	<ul style="list-style-type: none"> ❖ Penal Provisions ❖ Liability in case of transfer of business ❖ Impact on different sectors ❖ Gearing up for GST <p>Certificate distribution</p>

The course structure is supported by appropriate case studies.

PROMISE OF GROWTH THROUGH AWARENESS AND EDUCATION
