

Govt of India (MSME) certified “Advance GST Practitioner” Course from Basic to Expert level in GST

(Including Practical Case Studies and Various Assignments)

After completion of successful 10 Batches we are starting 11th GST Online Certificate batch.

This batch will cover from Basic to advance level updated with all changes till the day of class. We will also give the practical problems, GST Returns and various assignments which you need to submit to us.

Batch Duration and Time - Currently we are having the Weekday batch which will be from Monday to Friday. There will be 2 batches, one in morning and another in evening Time. This will be completed in 6 weeks (36 Hours).

- 15th March 2019 onwards - Morning Batch – 7 to 8:30 AM
- 25th March 2019 onwards - Evening Batch – 7 to 8:30PM

Faculty –Arun Chhajer by profession is a Chartered Accountant and Company Secretary and having 10 years of experience (including Tata Consultancy, ICICI Bank etc). He is a prominent speaker for GST on various platform incl. **Ministry of MSME, Indian Airforce, SGST Officer Training, TA Bar Associations, ICAI** etc. He is having a **You Tube Channel named as CA ArunChhajer**.

Certificate– After completion of Training Certificate will be awarded by Govt of India (Ministry of MSME) PPDC Agra.

Study Material - The participant will be provided a Handbook on Advance GST written by CA ArunChhajer (Book running under Ministry already).

Demo Class – Please visit <https://youtu.be/5dkLscTDqcY>

Free Pen Drive – If you register by 15th March 2019 then you will provide the free pen drive after completion of batch having the recording of entire batch. This is encrypted pen drive which you can see in a system and multiple times within a period of 4 months.

Payment –Full advance and can be made either Online by clicking on the below link –

<https://easebuzz.in/quickpay/uzlxipolpj>

OR

NEFT – You can also make the NEFT/Bank Transfer etc –

- Name of Beneficiary – SWASTIKA CONSULTING & CO
- Beneficiary Bank - IDBI Bank Limited
- Account Type – Current Account
- Account No – 1591102000011334
- IFSC Code – IBKL0001591
- Address – 25 Mahila Colony, Gandhi Nagar Delhi – 110031

Mode of Classes

Class will be conducted online. We will do the demo one day before the class. You just need to have the better internet connection. Classes can be taken from Mobile, Desktop or Laptop.

Benefit to join the course

- Understand the practical aspects of GST law with FAQ
- Confidence on every area of GST
- Start Analysing the Critical GST Matter at your own,
- Increased chances of job opportunities,
- Challenges and its solution through analyzing the case studies and advance ruling

Contact Us- In case of any query you are request to make call / WhatsApp on **92669 05577** or mail to **ca.swastikaconsultancy@gmail.com**

Content – Detail content of the course of 36 hours chapter wise are as under –

S. No	Topic	Durati on	Detailed Coverage
1	GST Basics	30 Min	<ul style="list-style-type: none">• Basics of GST with brief discussion of provision of Constitution of India.
2	Taxable Event Supply	3 Hour	<ul style="list-style-type: none">• What is the Taxable Event in Pre GST vs Post GST• Detailed understanding of Supply (Section 7 of CGST Act)• Discussion of following schedule –• Schedule I – Supply without Consideration• Schedule II – Supply of Goods/Services• Schedule III – Neither Supply of goods nor services• Composite Supply vs Mixed Supply
3	Time of Supply	2.50 Hours	<ul style="list-style-type: none">• Time of Supply of Goods/Service (Section 12 & 13of CGST Act)<ul style="list-style-type: none">a) Forward Chargeb) Reverse Chargec) In case of Supply of Vouchersd) Late Fees/Penalty for delayed payment of consideration• Time of Supply in case of change in Rate of Taxes (Section 14)
4	Value of Supply	2.50 Hour	<ul style="list-style-type: none">• Value of Supply as per transaction value as per Section 15 of CGST Act• Inclusion in the Transaction value Sec 15(2) of CGST Act• When the Discount will be included / excluded - Sec 15(3)• Rule 27 – Value in case of Price is not the sole consideration• Rule 28 – Value in case of Related Person/Distinct Person• Rule 29 – Value in case of Agent• Rule 30 – Value – Cost plus method• Rule 31- Residual Method• Rule 32 – Margin Method• Rule 33 – Pure Agent
5	Place of Supply	3 Hours	<ul style="list-style-type: none">• Important Concepts• Inter State&Intra State Supply – Section 7 &8 of IGST Act• Location of Supplier/Recipient of Goods/Services• Place of Supply of Goods – Section 10 of IGST Act,• Place of Supply of Goods in case Import/Export,• Place of Supply of Services when Location of Supplier and Location of recipient both are in India when Services in relation to• Place of Supply of Services when either the Location of Supplier or Location of recipient is out of India
6	Input tax credit	4 Hours	<ul style="list-style-type: none">• What is the Eligibility and Condition for claiming ITC- Section 16• What is law of Limitation for taking ITC?• Schedule I transaction vs Rule 37 Comparative Study

			<ul style="list-style-type: none"> • What is the concept of Claim - Reversal – Reclaim • Reversal as per Rule 42/43 • Special Provision for Banking, Financial Institutions, NBFC's • Blocked Input Tax Credit as per Section 17(5) • ITC on Repair & Maintenance, Insurance of Motor Vehicle • ITC on Repair work/construction work of Building • ITC on Gift vs Business Promotion Expenses etc.
7	Import/Export	1 Hours	<ul style="list-style-type: none"> • Meaning of Import/Export of goods vs Import of services • Import of Service • What is deemed Export u/s 147 read with Notification No 48 • Concept of Merchant Export and when sale @.10% • Procedure for Export of Goods / Service under LUT/Bond
8	Refund of GST Paid	2 Hours	<ul style="list-style-type: none"> • What is the condition for claiming refund – Section 54 • Calculation of refund for inverted duty structure – Rule 89(5) • Rectification of error given by Circular No. 37, Circular No. 59 • Export of services on Nepal and Bhutan • Refund on account of deemed Export • Time limit for refund application
9	Invoice Account & Records	1.50 Hours	<ul style="list-style-type: none"> • Discussion of Important Concept of • Tax Invoice, Bill of Supply, Delivery Challan, Self-Invoice, Payment Voucher, Receipt Voucher, Refund Voucher etc • What is special requirement in case of Export/Supply to SEZ? • Accounts and Record to be maintained by all Registered Person • Additional Record by Registered Person other than composition • Location at which records to be maintained • Accounts in Electronic Form /Manual Form, Period of retention of books
10	Return under GST	7 Hours	<ul style="list-style-type: none"> • Practical discussion of the some of the return applicable to Regular Tax Payer like GSTR 3B, GSTR 1, GSTR 2A, Most common error in GSTR 3B/ GSTR 1 and its solution, GSTR 9 Annual Return and GSTR 9C GST Audit • Some highlight/brief discussion (Not the Practical) on other returns • GSTR 4, GST ITC 04, GSTR 7, GSTR 7Aetc
11	Appellate Level, Inspection, Search&Seizure	45 Minutes	<ul style="list-style-type: none"> • Appeal to Appellate Authority, Appellate Tribunal, High Court • Appeal Form APL 01, 02,03, 04,05,06 etc • Provision of Inspection, Search and Seizure Provision in GST
12	Advance Ruling	45 Minutes	<ul style="list-style-type: none"> • Process and fees for Advance Ruling • Whether decision is binding to all? • Further Appeal to AAAR for decision of Advance Ruling
13	Penalties and Prosecution and Power to Arrest	1 Hour	<ul style="list-style-type: none"> • What is Penalties Provision in GST • Which offences are punishable with Prosecution • When there is direct arrest in GST • Determination of Tax as per Sec 73 & 74
14	Composition Levy	30 Minute	<ul style="list-style-type: none"> • Eligibility for composition levy • Condition and Restriction for composition Levy as per Rule • Procedure to opt for the composition levy • Input Tax Credit on switch over to composition levy • Rate of taxesandMeaning of Turnover and its implication on Rate
15	Job Work under GST	30 Minute	<ul style="list-style-type: none"> • Provision for Sending the goods and receiving back • Documentation/ Applicability of delivery challan • Provision in case of Supply of waste or scrap • Issues on Job Work provisions under GST Circular No. 38
16	E-commerce TCS	30 Minute	<ul style="list-style-type: none"> • What is the concept of Electronic Commerce Operator • When ECO will be treated as deemed Supplier [Sec 9(5) of CGST Act]

			<ul style="list-style-type: none"> • Provision relating to Tax Collection at Source (Sec 51 of CGST Act) • Rate of TCS and compliances Notification No -52/2018
17	E Way Bill in GST	2 Hour	<ul style="list-style-type: none"> • What is the various provision of E Way Bill in GST • Transaction where no E Way Bill is required • Practical Issues and Solutions
18	Registration in GST	1 Hour	<ul style="list-style-type: none"> • What is various Type of Registration in GST • How to make the online Application for GST Registration • Mandatory Registration in GST • Penalties and consequences if registration not taken
19	Misc. Provision	2 Hour	<ul style="list-style-type: none"> • Tax Deduction at Source • Anti -profiteering Provision • Transition Provision in GST • Other Misc. Topics • Evaluation

FAQ –

1- If I miss the class then?

Ans – We are providing the recording of entire class.

2 – Whether after the class can we able to file the return?

Ans – Yes as we are providing the practical case studies on the same which you need to submit to us as an ongoing process. This will ensure and create the confidence of the participants on practical part of GST.

3 - What is the Minimum & maximum batch size of Certificate Course on GST?

Ans- It will be approx. 30-35students per batch.

4. Any course material will be provided? And if so whether it charged separately?

Ans.The will be no extra charges. We will send the handbook on GST at communication address.