

Certificate Course on CGSST

Institute of Management Studies



Indus University

Indus University was established in 2012 under Gujarat State Private Universities Act 2009, recognized by UGC. It is promoted by Bhandari Charitable Trust (BCT) widely and is known for its philanthropic activities.

Indus Unversity offers UG, PG and Doctoral degree (Ph.D) programmes in diverse disciplines of Engineering, Science, Computer Application, Architecture, Management and Aircraft Maintenance. It is located in a sprawling campus on the western side of Ahmedabad and is well connected with the city through different modes of transportation.

IMS

Institute of Management Studies (IMS) was established in the year 2015. With the institute's expansion and steady growth, it aims to prepare students for corporate life through suitable courses, which builds their competencies in management studies. Besides the MBA programme, which is a part of Indus since the year 2007, the institute offers doctoral research (Ph.D), entrepreneurship programmes, five year dual degree programme (BBA+MBA), four years Integrated MBA, three year B.Com(Hons.) and other short term certification courses.

About GST

Goods & Services Tax(GST) is a comprehensive indirect tax levied on goods as well as services at the national level. GST is a consumption based tax levied on the basis of "Destination principle". It is an inclusive tax regime, to be collected on value-added at each stage of the supply chain, with taxes on inputs credited against taxes on output. Its main objective is to consolidate multiple indirect tax levies into a single tax regime and eliminate the cascading effect.

The GST domain includes varied concepts from registration, payment, returns, refunds, classification and valuation, place and time of supply, input/output credit, and compliance system along with various other new concepts. GST is a proactive step towards a vivid opportunity for the country.

Overview of GST :

GST has an impact on each and every industry & business in India. In Education and Training Industry, India holds an important place in the global education industry. The country has more than 1.4 million schools with over 227 million students enrolled and more than 36,000 higher education institutes. India has one of the largest higher education systems in the world. However, there is still a lot of potential for further development in the education system. India has become the second largest market for e-learning after the US.

Learning about Goods and Services Tax(GST) will enable the commerce students and the business community to ease interaction with GST authorities. Especially For the students it will provide the scope for selfemployment as well as for getting good jobs in the competitive market thus the course titled "Goods and Service Tax" has been designed which covers the fundamental aspects of GST and practical issues related to collection and levy of tax. This course is relevant for students who are studying business (commerce and management) subject and will be helpful in advancement of their career.

The proposed course will help develop an insight on GST. The lecture will provide the students with knowledge and skills to describe and explain the application of Goods and Services Tax in business practices.

Course Duration and Course Hours
Option 1
10 Days Course
(Saturday & Sunday only)

Option 2 (Monday to Friday – 2 weeks) (9:30 AM to 5:30 PM)

• Course Eligibility Any Undergraduate, Graduate, Professional, Tax Practitioner, shall be eligible for the admission to the Course.

• Fees for the Course

Registration Fee ₹ 9500/- plus taxes as applicable payable one time at the time of admission. [This Includes fees for the examination to be held immediately after completion of the Course] The fees may be paid online or at the Registration Desk at Indus University.

No Refund would be given after payment has been made for the course.

Course Structure & Coverage

The certificate course in GST is an advanced level course and shall test a candidate's knowledge of various concepts of GST along with the transitional & practical issues. In order to give sufficient practical knowledge of GST, the course has been modelled with a combination of campus study & practical study followed by examination. The course covers, Definition and Concept under GST, Levy, Time of Supply, Place of Supply, Input Tax Credit, Transitional issues, Valuation, Registration, Returns, Payment, Refund, Assessment, Offences, Penalties, Advance Ruling, FTP, Customs Duty, Ethical Practice, Overview of GST - Compensation cess to States Act, 2017, Exemption List of goods and Services, Miscellaneous Provision.

After completion of this course the students would be able:

• To learn the concepts of indirect tax and GST from pre-GST period to post-GST period.

• To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

• To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.

• To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

• To make them to be a tax consultant in preparing the tax planning, tax management, payment of tax and filing of tax returns.

	10 days Course Curriculum of Certificate Course on GST					
Day	Session	Duration	Topics Covered			
	Session 1	60 Minute	 Constitution of India (Provision related to GST) & Important Legal Maxims. Important judgements relating to constitutional validity of levy provisions. 			
Duri	Session 2	120 Minute	Important Definitions: Discussion on definition of goods, service, business, composite and mixed supply, continuous supply, taxable supply and non-taxable supply, supplier and recipient, exempt supply and zero-rated supply, NIL rated supplies, consideration and non-monetary consideration.			
Day 1	Session 3	180 Minute	 Levy of GST: Levy of CGST & IGST (Levy residing in two statues - CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel))-Section 9 of CGST & Section 5 of IGST Act. Definition of supply and all forms of supply and purpose thereof including schedule I, II and III. Difference between effective levy and liability. Purpose and applicability, relevance to trade and restrictions including Composition Rule no 3 to 7. Issues in Supply. 			
Day 2	Session 1	180 Minute	 Purpose of time of supply with reference to previous discussion on levy of GST and focus attention to: I) Time of supply of goods ii) Time of supply of services Common errors – supplies involving goods treated as supply of services, experience in current laws affecting understanding or application of time of supply in GST and need to give up notions about – 'inter vivos', 'transfer of property' etc. Issues in time of supply 			
	Session 2	180 Minute	 Classification under HSN covering: Rules of Interpretation (ROI) from Customs Tariff Act (also based on HSN) Reliability of HSN for interpretation Examples of words of common usage not leading to correct classification because of scientific words used in Tariff Relevance of ROI for use in Exemption Examples of Trade Parlance theory instead of dictionary meaning Classification of SAC covering: Relying upon HSN discussion, discuss 5 – 10 classifications Highlight common understanding notaligned to SAC codes such as works contract, printing, tailoring, etc. Contrast classification for SAC being different from classification for Exemption and different from RCM. Issues in Classification. 			

10 days Cou			urse Curriculum of Certificate Course on GST			
Day	Session	Duration	Topics Covered			
Day 3	Session 1	120 Minute	Overview of GST -Compensation Cess to States Act, 2017 Nature of Supply (IGST Act) covering: • Detailed discussion covering section 7 to 9 of IGST Act • Supply in high seas and in-bond sales with reference to 7(2); • Filling of Bond / LUT Detailed discussion on Taxation Law Amendment Act, 2017, including difference in custom valuation in relation to IGST etc, credit of cess etc. • Supply to EOUs which are now delicensed from operating bonded warehouse vide notification 44/2016 dt.29 Jul 2016 • Fiction of inter-State supply in case of SEZ supplies in 7 (5) for example supply by registered supplier to SEZ unit still considered inter-State supply though both situated in same State/City • Implementation of supplies by SEZ unit to each other including developer including tax payable u/s 9(3) and 9(4) by SEZ units/developer • Implementation of supplies outside the zone by SEZ units covering supply of goods and supply of services with reference to RCM for services u/s 7(1)(b) • Discuss based on examples, the scope of s.8(2) for example inter-State billing of property on rent, etc. • Discuss in detail the impact of explanation of explanation 1 and explanation 2 u/s 8 with examples for each as considered relevant • Reference to s. 9 and provide examples of its applicability to suppliers from non-coastal States like MP, UP, Delhi supplying to offshore projects • In each of the points, please refer to common errors due to unintended reliance to current law understanding which is not in line with GST • Differentiate between export of goods and export of services (no linkage with forex repatriation in definition of export of goods but required only for refund claim). Similar comparison with import of goods and import of services - Section 11 of the IGST Act.			
	Session 2	60 Minute	 Purpose of place of supply and discuss from basics onwards, namely: Goods Meaning of location of supplier of goods (and reason for not being specifically defined) and location of recipient of goods. Ø Definition of recipient with respect to supplies involving payment and supplies not involving payment. Detailed discussion on all clauses on place of supply of goods and services separately for example: Detailed discussion on meaning of 'involves movement' and 'does not involve movement' - how to determine with examples u/s 10? How to identify whether clause (a), (b) or (c) would apply Highlight the concept in GST that may be different from current law, for example, an intra-State supply in VAT/CST may still be inter-State supply in GST (ref 10 (1)(b) compared to circular E1 sales in CST Act). Also discuss how to effect in-transit sales in GST u/s 10(1) Discuss that 10 (1)(d) does not involve a works contract as WC is treated as a service and s 10 would not be applicable. Discuss about movement of goods 'for' installation being subsumed in clause (d) and not treated as two supplies - one, from factory to site and another for installation at site. 			

	10	0 days Cou	rse Curriculum of Certificate Course on GST
Day	Session	Duration	Topics Covered
Day 3	Session 3	120 Minute	Domestic Services Discuss in detail the general rule in 12(2) and 13(2) and how to identify that any of the sub-rules will apply and not this general rule :- • Explanation of telecom intermediary not eligible to be included in determination of PoS u/s 12(11) • Other context-specific or region-specific examples based on most relevant industries • Explanation about PoS not being required for registration – there are concerns that PoS is where registration is to be obtained – and that registration is at 'place of business' and not at PoS • Discuss OIDAR with examples – how it identifies if it is OIDAR or not OIDAR – not all supplies over internet is OIDAR. Discuss also role of representative and whether CAs can accept this role • Discuss OIDAR u/s 14 with reference to ST Circular from 1 Dec 2016 which may be mutatis mutandis applicable to GST • Explanation of GST implication involving immovable property related supplies for example, (a) property outside India taxable by proviso to 12(3) – how does it impact Indian passenger travelling outside India (b) vessel not included in s.13(4) – how does it impact foreign cruise travel. o Practical Issues faced in deciding the place of supply.
	Session 4	60 Minute	 International Discuss s.13 (3) by comparing repair with job-work for overseas customers or vice versa with reference to scope of second proviso to 13 (3) (a) Discuss effects of s.13 (6) where partly performed in India will be treated as wholly performed in India – compare examples from all sub-section 3, 4 and 5 to which it applies Discuss s.13 (8) based on GoDaddy ruling and various interpretations that are taken based on this AAR and its applicability in GST Discuss refund of 'integrated tax' to outbound tourist u/s 15 and how supplier is to identify OBT at the time of supply which would be an intra-State/City supply. Practical Issues faced in deciding the place of supply
 Day 4 Session 1 180 Minute IB0 Minute IB0 IB0 IB0 IS0 <		 Purpose and exclusions through section 17- Apportionment of credit & blocked credit Savings through section 18 - Availability of credit in special circumstances. Rule 36 and 37 (discuss imports without payment) Linkage of credit with Schedule I supplies Linkage of credit with cancellation of registration. 	

	1(0 days Cou	rse Curriculum of Certificate Course on GST
Day	Session	Duration	Topics Covered
Day 4	Session 2	180 Minute	Detailed discussion on Exemption List of Services: CGST(Rate) N/N - 12/2017 dated 28th June,2017 and goods CGST (Rate) N/N. 02/2017 dated 28th June,2017 • Purpose of exemption, indication of taxability by the existence of exemptions (e.g. Interest on Ioans, etc.), new insights into taxability of certain transactions in GST and whether exemption from output tax applies to RCM also • Interpretation of scope of exemption notification by taking examples of goods and services separately • Common errors by misinterpretation of language such as works contract and construction service, charitable trust engaged in commercial activities, renting of motor cab or transfer of right to use cab, etc. • Conclusion by providing applicability of exemption in specific cases (relevant to industry in the region) • Interpretation of scope of RCM u/s 9 (3) • Interpretation of scope of value limit / time limit for RCM u/s 9 (4) • Exemption under CGST whether applies to SGST/UTGST automatically.
	Session 1	120 Minute	 Provisions related to Job works (Section 143) ITC in case of goods sent to Job-work (provisions in section 19) Manner & distribution of credit by ISD (Section 20) with rule 39 Recovery in case of excess distribution.
Day 5	Session 2	60 Minute	 Registration Persons liable and not liable for registration Person versus taxable person Taxable person versus registered person Compulsory registration including registration for TDS & TCS, ISD Procedure with rule 8, 9 and 10 Separate registration for multiple business verticals Special provision relating with casual taxable person & NR taxable person. Amendments, Cancellations and Revocations. Issues in Registration. How to fill the registration Form with practical case study and issues faced in registration.
	Session 3	180 Minute	 Valuation with specific focus on: Consideration versus sole consideration Absence of consideration versus presence of non-monetary consideration Ingredients of section 15 and specific inclusions and exclusions Discount versus bad-debts Discount versus consideration by third party Purpose of contribution to consideration by third party versus sponsorship Relationship between COGS and transaction value Difference between assessable value in Excise and transaction value in GST Valuation for Customs versus valuation for IGST – similarities and difference (proviso to section 5 of IGST)

	1(0 days Cou	rse Curriculum of Certificate Course on GST
Day	Session	Duration	Topics Covered
			 Valuation of apparently free supplies - warranty, samples defaced and non-defaced (unsaleable and not-for-sale), replenishment to dealer of warranty parts, coupons, cash-back, cost-free EMI, cross-subsidization of sales, loss-leaders in product portfolio, stand-by during repairs, temporary replacement, trial use before purchase, test-drive cars to dealers, etc. Inclusion of reimbursement and its concept Stock transfer versus sale-on-approval Gift versus CSR Theft versus donation Valuation Rule no 27 to 35. Write off versus 100% depreciation. Issues faced in deciding the valuation
	Session 1	90 Minute	 E- Way Bill procedure its applicability & its State Empowerment. Document to be carried with goods in movement (Rule 55A, 138A) Requirement of EWB, Data Flow and Audit Trail Requirement of EWB on other than traded goods (fixed assets, equipment for repair etc.) Inspection of Goods in movement. Seizure/ Detention of Vehicle/ Goods. Penal consequences after completion of movement. Landmark Judicial Precedents for EWB. Live study with GSTN portal including user manual. Difference between Section 129 &130 (i.e difference bwtween detention and confiscation of goods) Issues in E-way Bill
Day 6	Session 2	90 Minute	 Reverse charge provisions/notification as notified by GST Council – Rules specially GTA transactions impact Reverse charge and duty to pay tax by person named – legal validity of person other than manufacturer, service provider or supplier being made liable to pay tax. Issues on Reverse Charge.
	Session 3	180 Minute	Returns under GST Types, Applicability, Matching, Final returns with Rules and specific reference to: • Goods in-transit and delay in validation of inward supplies (by more than 60 days allowed by Rules and 90 days in section) • Classification of eligible / ineligible credit voluntarily and error in such classification (credit wrongly reversed) • Implications of claim of credit lesser than tax charged by supplier • Rectification of Return • Other related points • Return Rule no 60 to 84. • Live study with GSTN portal including instruction manual – Explained with Real Documents (Audit & reconciliation statement U/s 35 (5) read with Section 44 (2) of CGST Act, 2017 would be covered in a different session, hence need not to cover here)

	10	0 days Cou	rse Curriculum of Certificate Course on GST			
Day	Session	Duration	Topics Covered			
Day 7	Session 1	60 Minute	 Maintenance of Records & Books Type of electronic ledgers, Invoice, Credit note and debit notes, Accounts and period of retention of account with reference to: Inter-State credit note in B2C and B2B supplies Debit note and supplementary invoice reference Invoicing for GST and revenue recognition Key considerations in maintenance of books of accounts at entity-level and for each GSTIN. Tax invoice, credit & debit Rule no. 46 to 55. Accounts & Records Rules no 56 to 59. Account maintenance location wise , trial balance GST wise Updating information on GSTN and validation – manual or use of accounting software integrated to GSTN by GST Suvidha Providers. 			
	Session 2	30 Minute	 Payment under GST Type of payment, Due date, modes of payment with Rules and collection of tax and also address: Ø Collection of incorrect amount / rate of GST Omission to collect GST in invoice Right to retain tax collected in excess and duty to deposit all taxes collected Invoice to refer tax charged or omission to disclose any tax on invoice Ensuring reversal of credit by recipient in case of credit note Duty to deposit TCS in case customer defaults in payment of e-commerce suppliers on COD terms Difference between TDS and TCS – failure to collect TCS and failure to deduct TDS – implications. Payment of Tax Rule no 85 to 88. 			
	Session 3	90 Minute	Refund under GST Type of refund, Forms, Period, Terms & Conditions, Provisional refund % with Rules including: • Refund under earlier law • Refund in case of delayed collection of statutory forms • Refund arising from re-assessment / appeal under earlier law • Error in payment of CGST-SGST or IGST • Unjust enrichment – applicable and inapplicable cases • Limitation – legality and vested right to refund • Other related points • Refund Rule no 89 to 97.			
	Session 4	90 Minute	 Assessment under chapter XII. Assessment & Audit Rule no 98 to 102 Demands and Recovery under chapter XV & Rule no 142 to 161. Liability to pay in certain cases under Chapter XVI of CGST Act. 			
	Session 5	90 Minute	 Advance Ruling under chapter XII including: Who can submit the application & when to submit? Planning by filing 'trial' application in another State Precedence value of ruling in other State or other case in same State Advance ruling Rule no. 103 to 107. 			

	10) days Cou	rse Curriculum of Certificate Course on GST
Day	Session	Duration	Topics Covered
Session 1180 MinuteCess will be payable of Duty Drawback Provi Supply to exporter, a SEZs Day 8 - Appeals & revision u • First Appeal: Filing A legality of appeal, Lim drafting and prayer, Pi structure, purpose an Relief that FAA not au • Second Appeal: Nat identification of jurisd Preliminary objection: strategy, Review Adjn, and procedures of SA, applications, Relief th not authorized to grar • Departmental appead limitation, notice to re- as cross-appeal, Batc • High Court: Grounds (1) Question of law and (2) Legality involved in (3) Question of law and versus writ jurisdiction Process of revision, Q entire proceedings at orders - limited scope to object. • Appeal & revision rul	Session 1		 Imports will be liable to BCD+IGST Ø Valuation under Customs Cess will be payable on CIF+BCD without including IGST Duty Drawback Provision and Foreign trade policy overview & benefits Supply to exporter, actual exports, supplies to SEZ and supplies between SEZs
	• Revision jurisdiction : Scope of revision, Period of limitation for revision, Process of revision, Questions in revision, Revision on questions raised or entire proceedings at-large in revision, Re-examination of quasi-judicial orders – limited scope of such interference permitted, Preliminary issues		
Day 9	Session 1	60 Minute	 Overview of Audit by tax authority's u/s 65 & special audit u/s 66. Audit by department: Power of departmental audit - returns, published financials or entire books of taxable person, Authorization to audit - open for inspection or fait accompli, Audit procedure - permit to call for new reports to be generated and submitted, Duration of audit, Off-site or onsite, Audit findings - confidential or not, Opportunity to respond to audit findings, Reply to audit findings - detailed or brief - strategy or statutory requirement, Period of Limitation to issue SCN - start counting relevant date 'from' CAG audit.

	1(0 days Cou	rse Curriculum of Certificate Course on GST	
Day	Session	Duration	Topics Covered	
Day 9	Session 2	120 Minute	 Finalization of Accounts from GST perspective and Accounting Ratios Disclosures in Audited Financial Statements on GST Review of Audited Financial Statements impacting on GST Audit Directors Report Audit Report Notes to Accounts Internal Report, if any Reporting under CARO for GST Year End adjustment entries and impact on GST Reconciliation of GSTR, Annual Return and Books of Accounts Audit of Extra Ordinary Items impacting GST Review of Transitional Credit Reconciliation Statement under GST Reporting of no reconciliation and possible reasons 	
	Session 3	180 Minute	Annual Return formats discussion & its filing of Form 9 /9A Annual return as per section 44 of the CGST Act, 2017 read with rule 80 of CGST Act, 2017	
	Session 1	90 Minute	Reconciliation of GSTR, Annual Return and Books of Accounts as per Section 35(5) of the CGST Act, 2017 read with Section 44(2) of CGST Act, 2017. Clause by Clause discussion in the formats of 9C & 9D	
	Session 2	90 Minute	Industry specific analysis like Real Estate, Construction, Gems and Jewellery etc. (as per industry prevalent at the location of the course) • Impact Studies on Trader, Manufacturer and Service Provider including: • GST on landowner – license to occupy land • GST on new-tax payers like cinema or other locally relevant tax payers • GST on developer or contractor+F42	
Day 10	Session 3	50 Minute	Miscellaneous Provision including anti profiteering concepts (Section 144 to 174)	
	Session 4	20 Minute	Transitional Provisions relating to credit notes u/s 142 of CGST Act.	
	Session 5	30 Minute	Budgetary support to units in J & K, Uttarakhand and NE States including Sikkim – Notfn. Dated 5th October 2017	
	Session 6	30 Minute	Relevant Allied Laws :- General clauses Act, limitation Act, Sale of Goods Act etc.	
	Session 7	50 Minute	Ethical Practice & Professional Opportunities	

Form Fee: ₹ 350/-



Institute of Management Studies

(Constituent Institute of Indus University)

Certificate course in Goods and Service Tax

Self-Attested Photograph 3.5 x 4.5 CM

Personal Information

Namo

Name:		
Father/Husband/Guardian's name:		
Mother name:		
Date of Birth:DD_/_MM_/YYYY	Gender: Male Female Othe	r
Address for Correspondence:		
City:	Pincode:	
Email:	Category: Gen SC ST SEBC	;
Student Contact No :	Guardian Contact No	

Education Qualifications

Examination	Name of the School/College	Board/ Unviersity	No.of Attempts	Year of Passing	Marks Obtained	Total Marks
HSC						
Graduation						
Other						

Please tick mark the list of following documents to be attached. (Self-attested copies only, No Originals)

H.S.C (12th Standard) Mark Sheet

Caste Certificate of SC/ST candidates

Non-creamy layer certificate of current year for OBC candidate issued after 1/4/2020

Any other Document (Specify)

SLC (School Leaving Certificate)

candidate issued after 1/4/2020 ID Proof

Declaration by Applicant

I hereby declare that I have read and understood the conditions for the eligibility of the programme for which I am seeking admission. I have provided necessary and relevant information. in the event of any information being found incorrect or misleading, my candidature shall be liable to cancellation by the University at any time and shall not be entitled to refund of any fee paid by me to the University.

Date: DD / MM / YYYY

Place:_____

Signature of the Applicant

Rancharda, Via: Shilaj, Ahmedabad - 382115 Gujarat, INDIA. Email: info@indusuni.ac.in



Where Practice Meets Theory

Certificate Course on

GST impacts on each and every industries & businesses in India. The learning Goods and Services Tax (GST) at indus university will enable the students, professionals and the business community to ease interaction with GST authorities. It will give a scope for self-employment as well as for getting good jobs in the competitive market for career enhancement the designed course titled on "Goods and Service Tax" will cover the fundamental aspects of GST and practical issues in relation to the collection and levy of taxes. This course is relevant for all the citizens who are in services and business.

Duration of Course (60 Hours)

Option 1 10 Days

Option 2 10 Days (Saturday & Sunday only) (Monday to Friday)

GS

Option 3 Online Learning (Assignment submissions & test at campus)

Rancharda, Via: Shilaj, Ahmedabad - 382115 Gujarat, INDIA. Telephone: +91 2764260277 / 78 / 79 | Mobile: +91 9099944241 / 42 Website: www.indusuni.ac.in | Email: info@indusuni.ac.in

For Whom

Any Undergraduates, Graduates, Professionals, Tax Practitioners, shall be eligible for the admission to the Course.

Fees ₹9,500



Scan for Registration





Technology and Smart Solution Centers







Rancharda, Via: Shilaj, Ahmedabad - 382115 Gujarat, INDIA. Telephone: +91 2764260277 / 78 / 79 | Mobile: +91 9099944241 / 42 Website: www.indusuni.ac.in | Email: info@indusuni.ac.in



Scan for Registration