

**REGIONAL CAPACITY BUILDING AND KNOWLEDGE INSTITUTE, JAIPUR**

**Training on Goods and Services Tax**

**(5 Days Course)**

**FROM 29.04.24 TO 03.05.24**

<b>Day</b>	<b>Session</b>	<b>Content</b>	<b>Faculty</b>	
<b>29.04.24 Monday</b>	<b>10.10 AM</b>	<b>Inauguration</b>	<b>Principal Director, RCB&amp;KI, Jaipur</b>	
Day 1 29.04.24 Monday	I 10.15 AM to 11.30 AM	<p><b>Introduction to GST</b></p> <ul style="list-style-type: none"> <li>• Salient features of GST Act – Structure of the Act,</li> <li>• Overview of Central GST (CGST), State GST (SGST) and Inter-State GST(IGST)</li> <li>• Administration of the Act – Organization structure of GST department- Powers vested at each level,</li> </ul> <p>Establishment of GST Council and role of GST council in fixing the rate of tax and in other matters , powers vested with GST Council</p>	Shri Manoj Bhansali, CA	
	II 11.45 AM to 1.00 PM	<p><b>Registration</b></p> <ul style="list-style-type: none"> <li>• Persons liable and not-liable for registration, Compulsory registration in certain cases</li> <li>• Procedure for registration</li> <li>• Suspension and deemed suspension, cancellation/ revocation of registration</li> </ul> <p><b>Filing of Returns. Forms and types of mandatory returns GSTN</b></p> <ul style="list-style-type: none"> <li>• GSTN – Salient features of front end business process on GSTN portal.</li> </ul> <p>Filing of Returns &amp; forms used Adequacy of information captured in returns, Reconciliation of returns with the books of assessee, Matching, reversal and reclaim of input tax credit and output tax liability</p>		Shri Manoj Bhansali, CA
Day 1 29.04.24 Monday	III & IV 2.00 PM to 4.45 PM	<p><b>Levy and Collection of Tax</b></p> <ul style="list-style-type: none"> <li>• Scope of supply, Tax liability on composite and mixed supplies</li> <li>• Levy and collection</li> <li>• Composition levy,</li> <li>• Classification of goods and services, rates of tax, grant of Exemption</li> </ul> <p><b>Time and value of supply</b></p> <ul style="list-style-type: none"> <li>• Time of Supply of Goods</li> <li>• Time of Supply of Services</li> <li>• Change in rate of tax in respect of supply of goods or services</li> </ul> <p>Value of Taxable Supply</p>	Shri Ayush Gupta, CA	
Day 2 30.04.24 Tuesday	I 10.15 AM to 11.30 AM	<p><b>Input tax credit and e way bill</b></p> <p><b>Elimination of cascading effect on existing tax system</b></p> <ul style="list-style-type: none"> <li>• Eligibility and conditions for taking input tax credit, Apportionment of credit and blocked credits,</li> <li>• Availability of credit in special circumstances, taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, GST &amp; ITC on works contracts/composition scheme,</li> <li>• Manner of recovery of credit distributed in excess, Negative list for ITC under GST, GST Compensation, Transitional credit</li> </ul> <p><b>Tax Invoice, Credit and Debit Notes and its impact on input credit and tax payment.</b></p> <ul style="list-style-type: none"> <li>• Prohibition of unauthorised collection of tax,</li> </ul> <p>e-way bill – mandatory provisions – rules framed thereunder. Significance of e way bill.</p>		Shri Pulkit Khendelwal, CA
	II 11.45 AM to 1.00 PM	<p><b>Assessment</b></p> <ul style="list-style-type: none"> <li>• Self-assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns,</li> <li>• Assessment of unregistered persons,</li> </ul> <p>Summary assessment in certain special cases</p>	Shri Pulkit Khendelwal, CA	
	III & IV 2.00 PM to 4.45 PM	<p><b>Payment of Tax</b></p> <ul style="list-style-type: none"> <li>• Payment of tax, interest, penalty and other amounts, Utilisation of input tax credit subject to certain conditions,</li> <li>• Order of utilisation of input tax credit,</li> <li>• Interest on delayed payment of tax,</li> <li>• Tax deduction at source and its impact on output tax liability</li> <li>• Collection of tax at source</li> <li>• Transfer of input tax credit, Transfer of certain amounts.</li> </ul> <p>Cash ledger, credit ledger, Liability ledger etc.</p>		

Day 3 01.05.24 Wednesday	I & II 10.15 AM to 1.00 PM	Exemptions granted under GST Act. Points to be checked in audit in respect of exempted goods/services	Shri Arun Sharma, Sr.AO, O/o AG (Audit-I), Jaipur
	III 2.00 PM to 3.15 PM	<b>Refunds</b> <ul style="list-style-type: none"> <li>Claim for refund in cases of Export of goods and services by land, sea, air &amp; through post office</li> <li>Refund in zero rate supplies and inverted duty structure.</li> </ul> Admissibility of Refund/rebate in various circumstances Department's checklist while sanctioning refunds	Shri Arun Sharma, Sr.AO, O/o AG (Audit-I), Jaipur
Day 3 01.05.24 Wednesday	IV 3.30 PM to 4.45 PM	<b>Liability to pay tax in certain cases</b> <ul style="list-style-type: none"> <li>Liability in case of transfer of business</li> <li>Liability of agent and principal</li> <li>Liability in case of amalgamation or merger of companies</li> <li>Liability for GST in different cases/situations</li> <li>Special provisions regarding liability to pay tax, interest or penalty</li> <li>Liability in reverse charge mechanism</li> <li>Liability in other cases</li> </ul> <b>Advance Ruling</b> <ul style="list-style-type: none"> <li>Definitions of Advance Ruling</li> <li>Authority for advance ruling</li> <li>Application for advance ruling</li> </ul> Procedure on receipt of application.	Sh. Manish Kumar Sharma, MBA, Advocate
Day 4 02.05.24 Thursday	I & II 10.15 AM to 1.00 PM	<b>Offences and Penalties</b> <ul style="list-style-type: none"> <li>Penalty for certain offences and failure to furnish information</li> <li>General penalty</li> <li>General disciplines related to penalty</li> <li>Power to impose penalty in certain cases</li> <li>Power to waive penalty or fee or both</li> <li>Detention, seizure and release of goods and conveyances in transit</li> <li>Confiscation or penalty not to interfere with other punishments</li> <li>Punishment for certain offence</li> <li>Liability of officers and certain other persons</li> <li>Cognizance of offences</li> <li>Offences by companies</li> </ul> Compounding of offences.	Shri Piyush Dhallaiya, CA
	III & IV 2.00 PM to 4.45 PM	<b>Demands and Recovery</b> <ul style="list-style-type: none"> <li>Determination of tax in case of without/ with wilful-misstatement of facts</li> <li>General provisions relating to determination of tax</li> <li>Tax collected but not paid to Government</li> <li>Tax wrongfully collected and paid</li> <li>Initiation of recovery proceedings</li> </ul> Recovery of tax.	Ms. Meenu Sharma, CA
Day 5 03.05.24 Friday	I 10.15 AM to 11.30 AM	<b>Role of CAG of India in audit of GST and GSTN</b> <ul style="list-style-type: none"> <li>Audit of GST in online mode</li> <li>Challenges and limitations thereof</li> </ul> Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue – major findings in audit / Case study(ies))	Shri Arun Sharma, Sr.AO, O/o AG (Audit-I), Jaipur
	II 11.45 AM to 1.00 PM	<b>Important Case Laws of Supreme Court/High courts/ Appellate Authority</b>	Sh. Manish Kumar Sharma, MBA, Advocate
	III 2.00 PM to 3.15 PM	<b>e-HRMS</b>	Shri Dinesh Lohar, AAO, Faculty (eHRMS), RCB&KI, Jaipur
	IV 3.30 PM to 4.45 PM	<b>End Course Assessment, Feedback and Valediction</b>	