

Course Title/Name	:	All India course on 'Goods and Service Tax'
Course details	:	Registration under GST Act, Levy and collection, Assessment, Input tax credit, refund, rebate, recovery of unpaid /short paid taxes, penalties etc.
Period	:	03.02.2025 to 07.02.2025 (5 days)
Mode	:	Offline
Target Group	:	SAOs/AAOs/Supervisors working in GST audit
Learning Objectives	:	At the end of the course participants will have thorough idea about: <ol style="list-style-type: none"> 1. Central GST Act, State GST Act, IGST Act, GST Council and its powers and role, Powers vested /roles to be performed at various levels in the department 2. Registration process, whom the registration is required and when it is not required 3. Various forms of returns to be filed by the assesses and its significance 4. How to work out Tax liability, how to discharge tax liability 5. Input tax credit admissibility 6. Assessment of taxes 7. Offences /Penalty/ interest in case of non payment/delayed payment of taxes 8. How Demands of taxes are issued by the department, how recoveries are made 9. Availment of Exemption from taxes, audit check points in respect of exemptions availed 10. Circumstances in which Refunds are granted, Conditions for grant of refunds, departments check thereof. 11. Challenges before audit, Audit of GST in online mode, limitations of audit 12. Important case laws in GST 13. By the end of the Course, the participants will be able to apply, including as audit criteria, the various provisions of the Central GST Act, State GST Act, IGST Act and the related rules and regulations on GST.
Prior Reading	:	GST Act, Rules and Regulations made thereunder, various forms, GST Tax administration structure <ul style="list-style-type: none"> • https://www.indiacode.nic.in/bitstream/123456789/15689/1/A2017-12.pdf • https://services.gst.gov.in/services/gstlaw/gstlawlist
Recommended Faculty	:	Internal – GST Audit Wing (SAOs/GOs) and External – GST Department, practicing Chartered Accountants
Course Coordinator	:	Shri P. V. Kale, Sr. AO/CF

<i>Day/Date</i>	Session- I 10.00 am to 11.15 am	Session -II 11.30 am to 12.45 pm	Session -III 02.15 pm to 3.30 pm	Session -IV 03.45 pm to 5.00 pm
Day I 03/02/2025	Inauguration Shri Dinesh R. Patil Director General	Filing of Returns. Forms and types of mandatory returns GSTN <ul style="list-style-type: none"> GSTN – Salient features of front end business process on GSTN portal. Filing of Returns & forms used Adequacy of information captured in returns, reconciliation of returns with the books of assessee with more emphasis on I) Practical training on GSTR 3B, GSTR 1, GSTR 9.and II) Reconciliation of GSTR 1,2B and 3B with assessee’s records. Matching, reversal and reclaim of input tax credit and output tax liability 	Levy and Collection of Tax <ul style="list-style-type: none"> Scope of supply, Tax liability on composite and mixed supplies Levy and collection Composition levy, Classification of goods and services, rates of tax, grant of Exemption 	
	Introduction to GST <ul style="list-style-type: none"> Salient features of GST Act – Structure of the Act, Overview of Central GST (CGST), State GST (SGST) and Inter-State GST(IGST) Establishment of GST Council and role of GST council in fixing the rate of tax and in other matters , powers vested with GST Council Registration <ul style="list-style-type: none"> Persons liable and not-liable for registration, Compulsory registration in certain cases Procedure for registration Suspension and deemed suspension, cancellation/ revocation of registration 	Time and value of supply <ul style="list-style-type: none"> Time of Supply of Goods Time of Supply of Services Change in rate of tax in respect of supply of goods or services Value of Taxable Supply		
	Shri Anil Verma Chartered Accountant	Shri Anil Verma Chartered Accountant	Shri Ritesh Mehta Chartered Accountant	

<p style="text-align: center;">Day II 04/02/2025</p>	<p>Input tax credit and e way bill Elimination of cascading effect on existing tax system</p> <ul style="list-style-type: none"> • Eligibility and conditions for taking input tax credit, Apportionment of credit and blocked credits, • 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 & ITC on works contracts/composition scheme, • Manner of recovery of credit distributed in excess, Negative list for ITC under GST, GST Compensation, Transitional credit <p>Tax Invoice, Credit and Debit Notes and its impact on input credit and tax payment.</p> <ul style="list-style-type: none"> • Prohibition of unauthorised collection of tax, e-way bill – mandatory provisions – rules framed thereunder. Significance of e way bill. <p style="text-align: center;">Shri Shashank Sharma Chartered Accountant</p>		<p>Assessment & Payment of Tax</p> <ul style="list-style-type: none"> • Self-assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, • Assessment of unregistered persons, Summary assessment in certain special cases <p>Payment of Tax</p> <ul style="list-style-type: none"> • Payment of tax, interest, penalty and other amounts, Utilisation of input tax credit subject to certain conditions, • Order of utilisation of input tax credit, • Interest on delayed payment of tax, • Tax deduction at source and its impact on output tax liability • Collection of tax at source • Transfer of input tax credit, Transfer of certain amounts. Cash ledger, credit ledger, Liability ledger etc. <p>Liability to pay tax in certain cases</p> <ul style="list-style-type: none"> • Liability in case of transfer of business • Liability of agent and principal • Liability in case of amalgamation or merger of companies <p style="text-align: center;">Shri Shashishekhar Sinha Superintendent, Central GST & CX, Nagpur - II</p>
<p style="text-align: center;">Day III 05/02/2025</p>	<p>Exemptions granted under GST Act. Points to be checked in audit in respect of exempted goods/services.</p> <p style="text-align: center;">Shri Pawan Mahulkar GST Officer</p>	<p>Refunds</p> <ul style="list-style-type: none"> • Claim for refund in cases of Export of goods and services by land, sea, air & through post office • Refund in zero rate supplies and inverted duty structure. • Admissibility of Refund/rebate in various circumstances • Department's checklist while sanctioning refunds <p style="text-align: center;">Shri Pawan Mahulkar, GST Officer</p>	<p>Offences and Penalties</p> <ul style="list-style-type: none"> • Penalty for certain offences and failure to furnish information • General penalty • General disciplines related to penalty • Power to impose penalty in certain cases • Power to waive penalty or fee or both • Detention, seizure and release of goods and conveyances in transit • Confiscation or penalty not to interfere with other punishments • Punishment for certain offence • Liability of officers and certain other persons • Cognizance of offences • Offences by companies • Compounding of offences. <p style="text-align: center;">Shri Devendra Ghate Chartered Accountant</p>

Day IV 06/02/2025	Field Trip (Meditation Session on Field site) Shri P. V. Kale, SAO/CF			
Day V 07/02/2025	Demands and Recovery <ul style="list-style-type: none"> • Determination of tax n case of without/ with wilful-misstatement of facts • General provisions relating to determination of tax • Tax collected but not paid to Government • Tax wrongfully collected and paid • Initiation of recovery proceedings • Recovery of tax. <p style="text-align: center;">Shri Anil Verma Chartered Accountant</p>	Important Case Laws of Supreme Court/High courts/ Appellate Authority. <p style="text-align: center;">Shri Shashishekhar Sinha Superintendent, Central GST & CX, Nagpur - II</p>	Role of CAG of India in audit of GST and GSTN <ul style="list-style-type: none"> • Audit of GST in online mode • Challenges and limitations thereof <p style="text-align: center;">Shri Rohit Kumar, AAO O/o Director General of Audit (Central), Chennai</p>	Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue – major findings in audit / Case study(ies)) <p style="text-align: center;">Smt. V. S. Reddy, Dy. Director O/o Director General of Audit (Central), Chennai</p>
	End course Evaluation and Valediction (05:00 Pm) <p style="text-align: center;">Shri Dinesh R. Patil Director General</p>			

Breaks: 11:15 AM to 11:30 AM and 03:30 PM to 03:45 PM

Lunch Breaks: 12:45 PM to 02:15 PM.