



Certificate in GST

Duration : 480 Hrs / 6 Months

Unit 1

- Overview of GST Act – CGST/SGST.
- Meaning and Scope of Supply of Goods & Services & Registration – Persons liable for Registration under the Act.
- Role of GSTN.
- Filing of Returns.
- Types of Returns and Formats.
- Input Tax Credit and its matching.

Unit 2

- Overview of IGST Act.
- Place of Supply of Goods and Services.
- Cross-utilisation of IGST & Funds Transfer.
- Time of Supply & Valuation of Supply of Goods & Services.
- Input Tax Credit and ISD.
- Electronic Commerce and Job work.

Unit 3

- Tax Invoice, Credit / Debit Notes & Payments.
- Transitional Provisions.
- TDS and TCS in GST.
- Compensation to States under GST & Demands, Recovery and Refund.

Unit 4

- Assessment and Audit.
- Practical Session on filing of online forms and returns under GST.
- Appeals and Revision.
- Advance Ruling.
- Inspection, Search, Seizure and Arrest.
- Prosecution, Offences and Penalties.

