

Ist week

- Unibility of GST based on Time of supply
- Provisions Regarding time of supply of goods & services
- GST Act 2017 - An Introduction
- Intra state and inter state supply
- Definitions of GST and its extensions.
- Levy and Collection of Tax in GST Act.

IInd week

- what is CAST.
- what is SAST
- what is ISST
- what is UTGST
- what is interstate and intrastate supplies.
- Place of supply and its purpose
- General rules for determination of Place of supply of Goods and Services.

IIIrd week

- value of Taxable supply
- Essentials of Taxation value.
- GST Determination of value of supply Rules - 287 (9 Rules)

IVth week

- what is Input Tax
- what is Input Tax Credit (ITC)
- Eligibilities of making ITC
- Conditions of ITC
- Time limit for ITC
- Availability of credit in special circumstances.
- Manner of Distribution of credit by Input service

ISA 1

Principal
GOVT. COLLEGE
BHIRAMPUR (BHOJPAUR)

Month Nov - 2022

Ist week

- Registration under GST and its benefits
- Persons liable for registration under GST.
- Types of Registration, Procedure for Registration.
- Procedure and Provisions of Registration. (12 Points)
- Provision Related with suo Moto registration.
- Granting of Unique identify numbers.
- Amendment of registration.
- Cancellation of Registration.

IIrd week

- Assigning topics to the students for Assignment.
- Presentation of the students.
- Group discussion between the students in the class regarding GST in guidelines.

IIIrd week

- Test in the class
- What is Tax Invoice under GST; Particulars of GST.
- How to issue invoice and its types.
- Provisions related invoices for different situations under GST law.
- Time of issuance of tax invoice in case of supply of goods.
- Time limit to issue invoice in case of continuous supply of goods.
- Presentation of the study.

IVth week

- Provision Related with Credit Note and Debit Note
- E-way Bill under GST and its Provisions.

1st week

- What is Return in GST law and its types.
GSTA-I, 2, 3, 4, 5, 6, 7, 8, 9, 10
- Provisions related with outward supplies and details of outward supplies. Details of Inward supplies, and its Provisions.
- Other Provisions related with filing of Returns.
- Matching, Reversal and Reclaim of ITC.
- Types of Assessment, Procedure for Assessment
- Audit under GST

2nd week

- Types of payments under GST
- Due date for payment under GST
- Maintenance of E-Register for payment of GST.
- Electronic Credit Ledger Provisions.
- Electronic Liability Register.
- GST Payment Process.
- TDS And TCS

3rd week

- What is offence in GST
- Liabilities and Penalties under GST law.
- What is Penalty.
- Amount of Penalty for offences
- Quantum of Penalty - General Dissuasive
- Detention, Seizure and Release of goods
- Conveyances in Transit
- Confiscation of goods of conveyances
- Prosecution, Cognizance of offences, compounding of offences
- Review and Revision.

[Signature]
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