

# Diploma In Goods And Services Tax– Beginner Course

- Course Code

: GST-01

- Class Room Training

: 24 - 40 Hrs

- E-Learning Facility

: One Year Free Login

- Eligibility

: 10+2 / Equivalent

- Suitable for

: Understanding Basics about GST

To pursue Higher GST Diploma Courses

- Certificate

: GST CENTRE – Participation Certificate.

The Association of GST Professionals, India \*

- Students can appear Exam after completion of 40 Hours of Classroom Training.

## Syllabus

### CHAPTER 1

#### Overview of Goods and Service Tax

- Overview of GST
- Implementation of GST
- Liability of the Tax Payer
- GST Network
- GST Council

## **Chapter 2**

### **Levy of and Exemption from Tax**

- Levy of GST – Introduction
- Composition Scheme
- Remission of Tax / Duty

## **Chapter 3**

### **Registration**

- Introduction
- Registration Procedure
- Important Points
- Special Persons
- Amendments / Cancellation

## **Chapter 4**

### **Meaning and Scope of Supply**

- Taxable Supply
- Supply of Goods and Supply of Services
- Course or Furtherance of Business
- Special Transactions

## **Chapter 5**

### **Time of Supply**

- Time of Supply - Goods
- Time of Supply –Services
- Other Points

## **Chapter 6**

### **Valuation in GST**

- Transaction Value
- Valuation Rules

## **Chapter 7**

### **Payment of GST**

- Introduction
- Time of GST Payment
- How to make payment
- Challan Generation & CPIN
- TDS & TCS

## **Chapter 8**

### **Electronic Commerce**

- Introduction
- Tax Collected at Source (TCS)
- Procedures for E-commerce Operator

## **Chapter 9**

### **Job Work**

- Introduction
- Part II

## **Chapter 10**

### **Input Tax Credit**

- Introduction
- Important Points
- Job Worker
- Case Studies – Part I
- Case Studies – Part I

## **Chapter 11**

### **Input Service Distributors**

- Concept of Input Service Distributor
- Legal Formalities for an ISD
- Distribution of Credit

## **Chapter 12**

### **Matching of Input Tax Credit**

- Returns
- GSTR-2
- Other Taxable Persons
- Annual Return
- GST Council

## **Chapter 13**

### **Overview of the IGST Act**

- Overview
- Other Provisions

## **Chapter 14**

### **Place of Supply of Goods & Services**

- Introduction
- Registered and Unregistered Persons
- Case Studies – Part I
- Case Studies – Part II

## **Chapter 15**

### **GST Portal**

- Introduction
- GST Eco-system
- GST Suvidha Provider (GSP)
- Uploading Invoices

**SELF EXAMINATION QUESTIONS WILL BE THERE AFTER EVERY MODULE**