

क्षेत्रीय प्रशिक्षण संस्थान, इलाहाबाद
कोर्स नं० 10 / 2019-20

'वस्तु एवं सेवा कर' पर पाठक्रम (Course on "Goods and Service Tax")

दिनांक 23.09.2019 से 27.09.2019 तक (स०ले०प०अ०/ले०प०अ०/व०ले०प०अ० के लिए)

तिथि Date	सत्र Session	विषय Topic	संकाय Faculty S/Shri श्री/सर्वश्री
23/09/2019	10.00 AM	Registration of participant and Inauguration	Principal Director RTI/Allahabad
	I	Goods and Service Tax- An Introduction <ul style="list-style-type: none"> ➤ Limitations with the previous indirect tax structure ➤ Importance and Benefits of GST ➤ Constitutional Amendment Act and GST Council 	
	II	Goods and Services Tax Registration: Law and Business Process. <ul style="list-style-type: none"> ➤ Purpose & Advantages of Registration under GST ➤ Statutory Provisions ➤ Migration of existing registration to GST, Person liable to obtain registration, Procedure to obtain registration ➤ Compulsory Registration ➤ Unique Identity Number (UIN) Exemptions, Time Period for Registration, Surrender /Cancellation of Registration	
	III & IV	Main features of GST Law	
24/09/2019	I	Levy of/and Exemption From Tax <ul style="list-style-type: none"> ➤ The power to levy tax – Authority of Law ➤ The incidence of tax, The liability of being taxed ➤ Composition Levy (a special category of tax liability) ➤ Exemptions from being taxed 	
	II	Filing Of Returns & Matching Of Input Tax Credit <ul style="list-style-type: none"> ➤ Statutory Provisions, Summary of Returns ➤ Outward Supplies, Inward supplies, Monthly Return ➤ Person with Composition scheme ➤ TDS, ISD, Non resident Taxable Person, TCS ➤ First Return, Annual Return, Final Return ➤ Statement of person having UID 	
	III	Overview of the IGST Act <ul style="list-style-type: none"> ➤ Introduction to IGST, Overview Of IGST Act 	
	IV	Transitional provisions <ul style="list-style-type: none"> ➤ Statutory provisions -Under the Act, Under the Rules ➤ Migration of existing registered taxable persons ➤ Transitional provisions - introduction ➤ Transitional provisions relating to: Input Tax Credit, Continuance of existing procedures, All claims (pending as well as future) pertaining to existing laws 	
25/09/2019	I & II	Meaning and Scope of Supply and Time and Valuation of Supply <ul style="list-style-type: none"> ➤ Supply – Meaning and Scope ➤ Time of Supply, Place of Supply ➤ Valuation 	
	III & IV	Input Tax Credit <ul style="list-style-type: none"> ➤ Input tax credit (ITC) a key feature of GST, Understanding ITC ➤ Pre-requisites for ITC, Allowance of ITC ➤ Cross utilization of IGST & Fund Transfer, Apportionment of IGST 	
26/09/2019	I	Payment of tax <ul style="list-style-type: none"> ➤ Introduction, Legal Provisions, Modes of Payment under GST ➤ Maintenance of Taxpayer-wise Electronic Ledgers, Rules for Utilization of Amounts in Electronic Ledgers 	

		<ul style="list-style-type: none"> ➤ ITC Utilization Rules, Rules for Discharging Liability ➤ Provision of Interest on Delayed Payment of Tax, Provisions of TDS, Transitional Provisions w.r.t. Payment of Tax, GST Payment Process ➤ Overview 	
	II	Refund of Taxes <ul style="list-style-type: none"> ➤ Statutory Provisions ➤ Situation where refund would arise, Refund not admissible, Time Limit ➤ Refund – General principles, Procedure for sanction, Refund claim by UN agencies, Consumer Welfare fund ➤ Documents required 	
	III	Frontend Business Process on GSTN Portal <ul style="list-style-type: none"> ➤ Key Data-points, Structure of GSTN ➤ IT Strategy, Rollout Strategy (Model-1 and Model-2 States) ➤ Information Management ➤ Demo of Registration, Payment and Return 	
	IV	Assessment, Provisional Assessment & Audit <ul style="list-style-type: none"> ➤ Self assessment, Provisional assessment ➤ Scrutiny of Returns, Assessment of Non Filers of Return, Assessment of un- registered persons, Summery assessment ➤ Audit by Department, Special Audit 	
27/09/2019	I & II	Accounting Procedure under GST System <ul style="list-style-type: none"> ➤ Taxes subsumed in GST, Challan under GST, Mode of Payment ➤ Head of Accounts, Accounting procedure, Reconciliation & MOE ➤ ITC utilization and Apportionment of IGST, IGST accounting ➤ Year-end Accounting Adjustments 	
	III	Assessment Test.	
	IV	Role of CAG in GST Regime <ul style="list-style-type: none"> ➤ CAG's mandate to audit receipts ➤ What is new and different, Challenges And Way Forward What we have done so far, Audit of GST – Strategy for 2018-19	
		Summing up and Valediction	Principal Director RTI/Allahabad

सत्र समय

सत्र-I = 10.15 से 11.30,

सत्र-II = 11.45 से 01.00

सत्र-III = 02.15 से 03.30

सत्र-IV = 03.45 से 05.00

अंतराल चाय 11.30 से 11.45, 0 3.30 से 03.45 **भोजनावकाश** 1.00 से 02.15