



Estd. 1999

Explore, Innovate,
Research & Excel

GST LAW

PROSPECTS, PERSPECTIVES,
OPERATIONAL PROCEDURES & PRACTICES



INNOVATIVE ENGINEERING
MANUFACTURING & EXPORT VENTURE

**1 NATION
TAX
MARKET**



Skill India

कौशल भारत - कुशल भारत

GST
GOODS AND SERVICES TAX
SMART TAXATION SYSTEM

A PARADIGM
SHIFT TOWARDS
INDUSTRY/
APPLICATION BASED
EDUCATION!



|| Bahujan Hitay ||

Shri Mudhaidevi Shikshan Sanstha's

PROF. SAMHAJIRAO KADAM COLLEGE, DEUR (SATARA)

The World of Competent Learning

*In realisation of, 'Contributing to National Development' by
nurturing skilled human resource of high caliber!*

An Initiative towards the Quest for Excellence!

COURSE CONTENTS

MODULE-I :

GST- An Overview

- A What is Goods & Services Tax (GST)?
 - a GST rates on Goods: Chart
 - b GST rates on Services: Chart
 - c Switching Over to GST from earlier tax regime
 - d GST Compensation Cess on Goods & Services
 - e Abolition of Other Duties & Taxes
 - f Goods and Services Tax Network (GSTN)
 - g Unique Features of GST- Game Changers in GST
 - h Some important & useful websites
- B IGST, CGST, SGST & UTGST Acts: An Overview
- C What is Taxable Event in GST?
 - a Penalties on defaults: Related Sections in CGST, SGST, UTGST & IGST
 - b Meaning of 'Supply' as per GST Law
 - c Activities which are neither supply of Goods nor supply of Services
 - d Broad Definition of 'Business'
 - e Deemed Supply of Goods & Services
 - f Meaning of Composite Supply/Mixed Supply/illustrations
 - g Meaning of 'Goods' with Illustrations
 - h Can Intangible assets be Goods?
 - i Meaning of 'Services'/ Can Services be immovable property?
- D Classification of Goods & Services
 - a Classification of Goods- HSN: An Overview
 - b Classification of Services- SAC: An Overview
- E Value of taxable supply of goods and services
- F Understanding Input Tax Credit (ITC): Flow Chart in Nutshell
- G Place of Supply of Goods or Services or both other than Exports-Imports
- H Place of Supply of Goods or Services or both in case of Exports-Imports: Summary
- I Exports-Imports & GST
 - a Understanding Deemed Exports/SEZ/EOU
- J Time of Supply of Goods and Services
- K What is Reverse Charge?
- L E-Commerce

MODULE-II :

Operational Procedures and GST Returns

- A Basic Procedures in GST
 - a Registration under GST
 - b E-way Bill for transport of Goods
 - c Payment of taxes by cash & through ITC
- B Returns under GST
 - a Various Returns to be filed under GST Law: Chart
 - b Normal Tax Payer Returns: GSTR1/GSTR-2A & GSTR-2B/GSTR-3B
 - c Composite Scheme Returns: GST CMP-08
 - d QRMP Scheme
 - e Filing of NIL Return (GSTR-1 & GSTR-3B)
 - f Annual Returns: GSTR-9/GSTR-9A/GSTR-9B/GSTR-9C/GSTR-4
 - g Late Fee for late filing of Returns
- C Assessment & Audit
- D Refund in GST
- E Digital India Mission in GST: Ease of doing Business

MODULE-III :

GST Return Filing: Practicals

Highly Rewarding & Growing Career Opportunities:
How to become GST Practitioner

SGST

State GST or SGST that is collected by the state government

CGST

Central GST or CGST that is collected by the central government

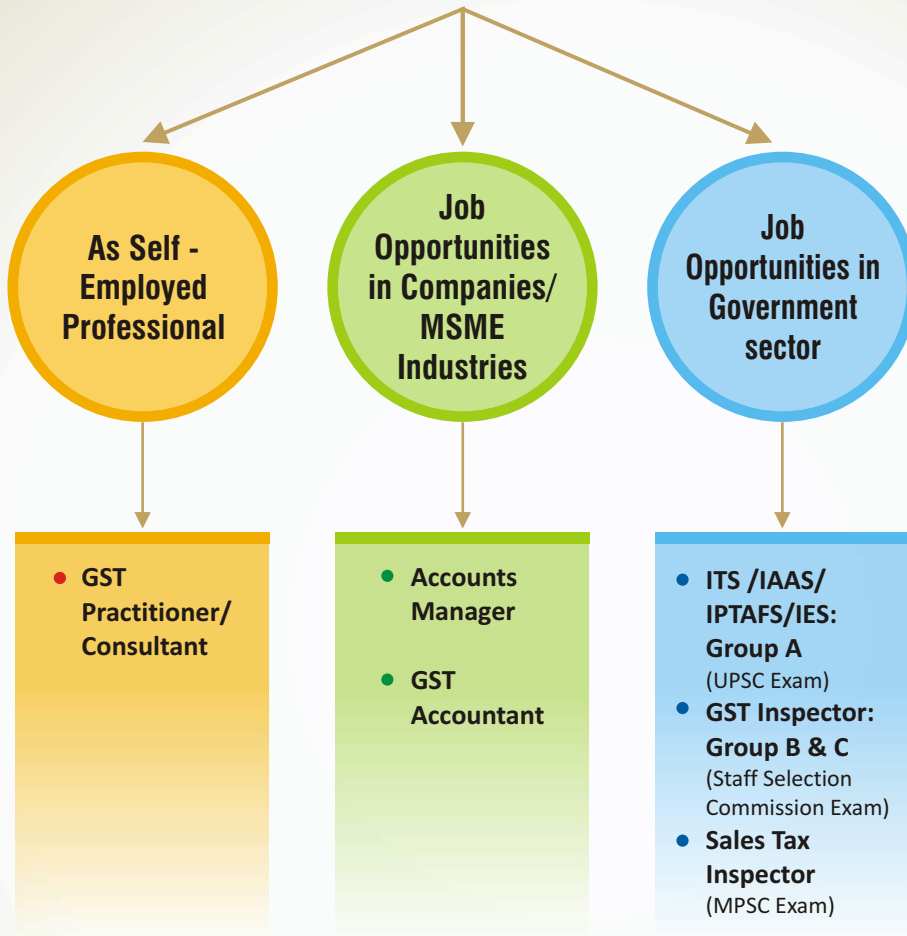
IGST

IGST or Integrated GST that is collected by the central government

MBA
GST LAW



GST LAW: OPERATIONAL PROCEDURES & PRACTICES- THE EMERGING FIELD OF HIGHLY REWARDING CAREER OPPORTUNITIES!



“ This sounds like a tall order, it's because it is! That's why, it's one of the most sought after, growing positions in global trade today. ”

GST LAW

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