



CERTIFICATE COURSE ON

# GST

Goods & Services Tax

Batch 9



15  
(Fifteen)  
Structured  
CPE upon  
Completion

Study  
material  
will also be  
provided

Registration  
Open

**G**ST is one of the biggest tax reforms in India aiming to integrate State economies and boost overall growth by creating a single, unified Indian market to make the economy stronger. GST is a comprehensive destination based indirect tax levy of goods as well as services at the national level. Its main objective is to consolidate multiple indirect tax levies into a single tax thus subsuming an array of tax levies, overcoming the limitations of earlier indirect tax structure, and creating efficiencies in tax administration.

Company Secretaries are eligible for enrolment as a Goods & Services Tax Practitioner by making an application in Form GST PCT-01. Also, a Company Secretary is entitled to appear before an officer appointed under Central Goods & Services Tax Act, 2017, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act.

The Course will give an in-depth knowledge of the GST regime and enable the professionals to deal with the practical nuances in their work area.

**COURSE DELIVERY :** The course will be offered through online mode on ICSI LMS platform through Live Webinars and recorded version & PPTs (also available through Android and IOS App) with interactive webinar.

**COURSE DURATION :** 15-20 hours of training will be provided through once a week sessions and each session will be of 2 hours approx.

#### ELIGIBILITY

- Members of ICSI
- Students of ICSI Executive Programme or higher

**ASSESSMENT AND PROJECT REPORT :** Upon successful completion of online training, candidate will be required to pass in MCQ based assessment and project report.

#### MODE OF ASSESSMENT

- MCQ Based Test-50% Weightage
- Project Report-50% Weightage

**AWARD OF CERTIFICATE :** Certificate of Completion will be awarded by ICSI to all the candidates, upon successfully completion of the course, MCQ based assessment test and Submission of project report.

**COURSE FEES :** Rs. 7,500/- plus GST (Note: Registration once done cannot be cancelled/transferred and non-refundable)

CS Devendra V. Deshpande  
President, The ICSI

CS Manish Gupta  
Vice President, The ICSI

For Registration: <https://g25.tcsion.com//EForms/configuredHtml/1677/62804/application.html?id=CC>

For queries/clarifications please write to  
[certificatecourses@icsi.edu](mailto:certificatecourses@icsi.edu)

[www.icsi.edu](http://www.icsi.edu) |     

Online Helpdesk : <http://support.icsi.edu>

# Certificate Course on GST (Batch 9): Course Content

Sessions	Topic Covered
I	<ul style="list-style-type: none"> <li>• Introduction of GST vis-a-vis Old Indirect Tax regime</li> <li>• Important definitions &amp; terms under GST</li> </ul>
II	<p>Role of GST Practitioner</p> <ul style="list-style-type: none"> <li>• Authorisation &amp; Withdrawal of authorisation for GSTP</li> <li>• Opportunities for professionals under GST</li> <li>• Role of Company Secretary either in practice or employment</li> </ul>
III	<ul style="list-style-type: none"> <li>• Registration process under GST</li> <li>• Composition Scheme</li> <li>• Various Forms under GST</li> <li>• Exemption under GST for Goods and Services"</li> </ul>
IV	<p>Returns under GST</p> <ul style="list-style-type: none"> <li>• Due dates for returns and consequences of non-filing of returns</li> <li>• Understanding GST Portal / GST Network</li> <li>• Understanding of Modified GST Return System with GSTR 2A and GSTR 2B               <ul style="list-style-type: none"> <li>o GSTR 9 &amp; GSTR 9C (Self-certifications)</li> </ul> </li> </ul>
V	<ul style="list-style-type: none"> <li>• Input Tax Credit (ITC)</li> <li>• Requirements for availing ITC</li> <li>• Ineligible ITC</li> <li>• Reversal of ITC</li> <li>• Input Service Distributor</li> </ul>
VI	GST Audit, GST Refund, GSTR 1, GSTR 3B, GSTR-9 & GSTR-9C: A Practical Overview
VII	<ul style="list-style-type: none"> <li>• Time of supply for Goods or Services</li> <li>• Valuation of supply</li> <li>• Reverse Charge Mechanism"</li> </ul>
VIII	<ul style="list-style-type: none"> <li>• Place of supply for Goods or Services</li> <li>• Exports and Imports of Goods or Services</li> <li>• Multiple Case Studies"</li> </ul>
IX	<ul style="list-style-type: none"> <li>• Preparation of Tax Invoice</li> <li>• Credit &amp; Debit Notes</li> <li>• E-invoicing/Fake Invoices</li> <li>• Classification of goods &amp; services and rate of taxation</li> <li>• E-way bill</li> </ul>
X	<ul style="list-style-type: none"> <li>• Provisions for inspection, search, seizure, summon &amp; arrest under CGST Act</li> <li>• Provisions of Demand &amp; recovery</li> <li>• Arrest, Prosecution &amp; Compounding</li> <li>• Advance Rulings</li> </ul>