

# UMESHCHANDRA COLLEGE

Topics	Hours	Day	Time	Faculty
<b>Background of GST</b>	-			
Concept of Indirect Tax; Difference between Direct Tax and Indirect Tax , Introduction ,Aggregate turnover, Business, Capital goods, Casual taxable person, Goods, input, input tax, input tax credit, Output tax, Person, Place of business,Registered Person, Services, Taxable Person, Turnover in state and union territory ,Classification, HSN Code, SAC Code	1	18th, 20th & 22nd November 2024 [Monday, Wednesday, Friday]-Offline Class-Surya Sen Street campus	9.00 a.m-11.30 a.m	Ravi Gupta
Taxable Event	1		9.00 am - 11.30 am	
Time of Supply	2		9.00 am - 12.00 pm	
Place of Supply	2			
ITC(Theory only)	2			
Refund of ITC (Theory Only)	1			
Valuation	1			
Rule of Invoicing(Theory and Practical)	1			
<b>E-Way Bill- [Theory &amp; Practical]</b>	1			
<b>Registration Procedure [Theory]</b>	-			
Theory of Registration	0.5			
<b>Registration Procedure [Practical]</b>				
Registration procedure for Proprietorship(Practical)	1			
Registration procedure for Partnership(Practical)	1			
<b>Procedure of Various Return Submission</b>	-			
Theory of GST Returns				
Practical - GSTR 1, GSTR 3B,GSTR 4, CMP 08, IFF , QRMP(Part 1)				
Practical - GSTR 1, GSTR 3B,GSTR 4, CMP 08, IFF , QRMP(Part 2)	10			
Practical - GSTR 1, GSTR 3B,GSTR 4, CMP 08, IFF , QRMP(Part 3)				
Practical - GSTR 1, GSTR 3B,GSTR 4, CMP 08, IFF , QRMP(Part 4)				
<b>Concept of TDS and TCS Provisions in GST</b>				
Theory	3.5			
Registration Procedure(Practical)				
Return Submission Procedure(Practical)				
<b>Payment</b>				
Concept of Electronic Cash Ledger, Credit Ledger , Liability Ledger,	2			
PMT 06				
<b>Concept of GST Annual Return(GSTR 9, GSTR 9A- Theory)</b>	0.5			
<b>Doubt Clearing Session</b>	1.5 hours			
<b>Total</b>	<b>32 hours</b>			