

Training Programme on GST (20 Hrs)

Date and Venue:

19th June – 30th June, 2017 , Monday to Friday from 6 pm to 8 pm

EEPC INDIA Conference Room, 1/1 Wood Street, Kolkata – 700016

Day	Topics to be covered
Monday 19th June, 2017	Introduction <ul style="list-style-type: none"> <input checked="" type="checkbox"/> About GST <input checked="" type="checkbox"/> Benefits of GST <input checked="" type="checkbox"/> Components of GST <input checked="" type="checkbox"/> Present Tax Structure vs GST Structure <input checked="" type="checkbox"/> Important Definitions under GST with reference to export industry
	Levy and Collection of Tax <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Meaning and Scope of supply <input checked="" type="checkbox"/> Definition & Scope of supply <input checked="" type="checkbox"/> When GST will be levied on Goods and Services <input checked="" type="checkbox"/> When supply is exempt from tax <input checked="" type="checkbox"/> Reverse Charge
	Time and Place of Supply <ul style="list-style-type: none"> <input checked="" type="checkbox"/> How to determine the time of supply of goods <input checked="" type="checkbox"/> How to determine the time of supply of services <input checked="" type="checkbox"/> Determination of place of supply
Tuesday, 20th June, 2017	Valuation of Supply <ul style="list-style-type: none"> <input checked="" type="checkbox"/> How to determine the value of supply <input checked="" type="checkbox"/> Determination of value of supply between distinct persons <input checked="" type="checkbox"/> Determination of value of supply between related persons <input checked="" type="checkbox"/> How to determine the value of supply through an agent <input checked="" type="checkbox"/> Determination of value of supply in relation to purchase or sale in foreign exchange
	Anti-Profiteering Measure <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Meaning <input checked="" type="checkbox"/> Need for Anti-Profiteering measure <input checked="" type="checkbox"/> Hardship in implementing APM <input checked="" type="checkbox"/> Effects of APM on export industry <input checked="" type="checkbox"/> Working Capital and Supply-Chain Impact on Export Industry

<p>Wednesday, 21st June, 2017</p>	<p>Input Tax Credit - Enhanced Credit for Export Industry</p> <ul style="list-style-type: none"> ☑ Eligibility and Conditions for entitlement of Input Tax Credit ☑ When ITC will not be available ☑ What if depreciation has been claimed on the tax component of the cost of capital goods ☑ Entitlement of ITC in case the invoice or debit note for supply after the due date of furnishing of the return ☑ Documentary requirements for claiming input tax credit ☑ Distribution of ITC by Input Service Distributor
<p>Thursday, 22nd June, 2017</p>	<p>Invoicing - Has to be as per format prescribed under GST</p> <ul style="list-style-type: none"> ☑ Who can issue Tax Invoice ☑ How to prepare tax invoice ☑ Contents of tax invoice ☑ When to issue debit and credit notes ☑ When to issue supplementary tax invoice ☑ ISD invoice in case of Input Service Distributor ☑ Cases where issuance of tax invoice is not required ☑ Invoice under Reverse Charge Mechanism <p>GST Return</p> <ul style="list-style-type: none"> ☑ Filing of Returns ☑ Form and manner of furnishing outward and inward supplies ☑ Matching of ITC ☑ Form and manner of submission of monthly return ☑ Submission of return by non-resident taxable person ☑ How to file Annual Return ☑ When late fee is charged ☑ Electronic Credit Ledger ☑ Electronic Cash Ledger
<p>Friday, 23rd and Monday 26th June, 2017</p>	<p>Refund</p> <ul style="list-style-type: none"> ☑ How to apply for refunding case of export of goods ☑ Application for refund in respect of supplies to a SEZ ☑ Time limit for filing refund claim ☑ Documentary evidence for refund claim ☑ Refund process under GST ☑ Effect of refund in Electronic Credit Ledger ☑ Refund in case of supply under Bond / Letter of undertaking ☑ Time limit for granting refund ☑ Drawback vs Full Refund
<p>Tuesday, 27th June, 2017</p>	<p>General Procedures</p> <ul style="list-style-type: none"> ☑ When a person is liable for registration ☑ When a person is not liable for registration ☑ How to apply for registration ☑ Registration in case a person has multiple business verticals within a state ☑ Interest on delayed payment of tax ☑ Penalty ☑ Accounts & Records ☑ Job Work

	<input checked="" type="checkbox"/> Payment to Vendors
	Transitional Provisions <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Migration of existing taxpayers <input checked="" type="checkbox"/> Carry forward of Cenvat Credit <input checked="" type="checkbox"/> When credit is not allowed <input checked="" type="checkbox"/> Unavailed cenvat credit in respect of capital goods <input checked="" type="checkbox"/> Cenvat credit in respect of inputs held in stock, semi-finished and finished goods <input checked="" type="checkbox"/> Return of Duty paid goods <input checked="" type="checkbox"/> Transitional provisions relating to Job Work <input checked="" type="checkbox"/> Credit distribution by ISD <input checked="" type="checkbox"/> Branch Transfer <input checked="" type="checkbox"/> Goods sent on approval basis
Wednesday 28th June, 2017, Thursday 29th June, 2017	GSTN Website <ul style="list-style-type: none"> <input checked="" type="checkbox"/> About GSTN <input checked="" type="checkbox"/> Enrolment of existing taxpayers <input checked="" type="checkbox"/> Hands on practice with live examples <input checked="" type="checkbox"/> GST Suvidha Provider (GSP)
Friday, 29th June, 2017	Impact of GST on Export Sector <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Gains to Exporter <input checked="" type="checkbox"/> Export Drawback Schemes <input checked="" type="checkbox"/> Gains for domestic manufacturers and importers <input checked="" type="checkbox"/> Impact on SEZ / SEZ Developers <input checked="" type="checkbox"/> Working Capital Management for exporters