

Paper 19

INDIRECT TAX LAWS AND PRACTICE (ITLP)

100 Marks

Module. No.	Module Description	Weight
Section A: Goods and Services Tax Act & Rules		70%
1	Supply under GST - A Refresh	70%
2	Time of Supply (Advanced)	
3	Place of Supply	
4	Valuation (Advanced)	
5	Input Tax Credit (Advanced)	
6	Zero Rated Supplies and Deemed Exports	
7	TDS & TCS under GST	
8	E-way Bill	
9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies	
10	GST Returns	
11	Accounts and Records	
12	GST Annual Return and GST Audit Return	
13	Transition to GST (Transitional Provisions)	
14	Dispute Resolution Mechanism under GST	
15	Inspection, Search, Seizure, Arrest and Prosecution	
16	Anti-profiteering	
17	Walkthrough of GSTN Portal	
Section B: Customs Act and Rules		30%
18	Valuation and Related Party Transactions	30%
19	Customs Procedures - Baggage & Courier / Post	
20	Manufacture in Bond	
21	Duty Drawback	
22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017	
23	Remission of Duties	
24	Refund	
25	Trade Facilitation Measures	
26	Export Promotion Schemes under Foreign Trade Policy	
27	Special Economic Zone Scheme (With Amended SEZ Rules)	

SECTION A: GOODS AND SERVICES TAX ACT & RULES**1. Supply under GST - A Refresh**

- 1.1 Introduction
- 1.2 Case Studies and Illustrations on Supply - Taxable, Non-taxable, Exempted, Deemed Supplies, Reverse Charge
- 1.3 Notifications on Exempted Supplies
- 1.4 Important Circulars covering Clarifications on Supply
- 1.5 Analysis of Key Advance Rulings

2. Time of Supply (Advanced)

- 2.1 Introduction
- 2.2 Domestic Transactions including Reverse Charge
- 2.3 International Transactions including Reverse Charge
- 2.4 Case Studies / Analysis of Advance Rulings

3. Place of Supply

- 3.1 Supplies in Territorial Waters
- 3.2 Detailed discussion on Place of Supply Provisions
- 3.3 Place of Supply- OIDAR Services
- 3.4 Case Studies and Illustrations on Place of Supply

4. Valuation (Advanced)

- 4.1 Introduction
- 4.2 Related Party Transactions
- 4.3 Distinct Person Transactions
- 4.4 Specific Valuation Rules
- 4.5 Case Studies and Illustrations on Valuation
- 4.6 Key Advance Rulings

5. Input Tax Credit (Advanced)

- 5.1 Introduction
- 5.2 Specific Provisions on Input Tax Credit
- 5.3 Case Studies and Illustrations on Input Tax Credit including Job Work, Input Service Distributor

6. Zero Rated Supplies and Deemed Exports**7. TDS & TCS under GST****8. E-way Bill****9. GST Refunds - Inverted Duty Structure and Zero Rated Supplies****10. GST Returns**

- 10.1 Introduction
- 10.2 Specific Provisions - Monthly Returns, Matching, Reversal and Reclaim of Input Tax Credit
- 10.3 Annual Return, Final Return
- 10.4 Penal Provisions for Return Filing

11. Accounts and Records**12. GST Annual Return and GST Audit Return**

- 12.1 Key Points for GST Annual Return and GST Audit
- 12.2 Approach for GST Audit- Audit Plan, Checklists, Methodology, Management Representations, Reconciliations
- 12.3 Case Studies and Illustrations

13. Transition to GST (Transitional Provisions)

14. Dispute Resolution Mechanism under GST

- 14.1 Demands
- 14.2 Assessment and Appeals
- 14.3 Advance Ruling
- 14.4 Offences and Penalties

15. Inspection, Search, Seizure, Arrest and Prosecution

16. Anti-profiteering

- 16.1 Provisions
- 16.2 Key Rulings

17. Walkthrough of GSTN Portal

SECTION B: CUSTOMS ACT AND RULES

18. Valuation and Related Party Transactions

- 18.1 Valuation of Imported and Exported Goods

19. Customs Procedures - Baggage & Courier / Post

- 19.1 Provision regarding Baggage

20. Manufacture in Bond

21. Duty Drawback

22. Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017

23. Remission of Duties

24. Refund

25. Trade Facilitation Measures

26. Export Promotion Schemes under Foreign Trade Policy

- 26.1 Merchandise Exports from India Scheme (MEIS)
- 26.2 Service Exports from India Scheme (SEIS)
- 26.3 Advance Authorization Scheme
- 26.4 Duty Free Import Authorization (DFIA) Scheme
- 26.5 Export Promotion Capital Goods Scheme (EPCG)
- 26.6 New Scheme: RODTEP
- 26.7 EOU, EHTP, STP & BTP Schemes
- 26.8 Deemed Exports

27. Special Economic Zone Scheme (with Amended SEZ Rules)