



# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

[www.icmai.in](http://www.icmai.in)

## TAX RESEARCH DEPARTMENT

# ONLINE ADVANCED CERTIFICATE COURSE ON GST (ACCGST)

### Course Eligibility

- Qualified Cost & Management Accountants (Members)
- Other Professionals (CS, CA, MBA, M.Com, Lawyers)
- Executives from Industries and Tax Practitioners
- Students who are either CMA qualified or CMA pursuing

### Course Fee

- Rs. 14,000 + 18% GST [Excluding Exam Fee]
- Rs. 11,200 + 18% GST (For CMA Members, CMA Final Passed Candidates and CMA Final pursuing Students) [Excluding Exam Fee]

*Reference Materials & Mock test paper will be provided to all participants*

**Faculty** - Experienced faculties from Industry and practice

### Course Duration

40 Hours

### Mode of Course

Online

### Assessment

Online

### Exam Fee

Rs. 1,000 + 18% GST

### Exam Pattern

No. of Questions	: 100
Minimum Passing Marks	: 50%
Type of Question	: Objective
Duration	: 2 Hours
No Negative Marking	

### Course Content

- Introduction
- Taxable Event and Type of Supply
- Time of Supply and Place of Supply
- Classification & HSN and SAC Valuation Rule
- Analysis of TDS and TCS under GST
- Zero Rated Supplies, Imports and Exports
- E-Invoicing and Reconciliation of Credits and Job Work
- Analysis of Annual Return & Assessment
- Analytical Approach of Registration, Invoice, Bill of supply, E way Bill
- Practical Analysis of GST Returns
- Demands, Adjudication and appeal, Penalties and Prosecutions
- Analytical view of Advance Ruling and Anti
- Profiteering
- Miscellaneous Provisions and Case studies on specific Chapters involving real life scenarios

LIVE DOUBT CLEARING SESSION WOULD BE PROVIDED

**For any query, please mail us – [trd@icmai.in](mailto:trd@icmai.in)**

**Behind every successful business decision, there is always a CMA**