

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

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TAX RESEARCH DEPARTMENT

ONLINE CERTIFICATE COURSE ON GST (CCGST)

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. 10,000 + 18% GST [Excluding Exam Fee]
- Rs. 8,000 + 18% GST (For CMA Members, CMA Final Passed Candidates and CMA Final pursuing Students) [Excluding Exam Fee]

Special Discount for Corporate

- For number of employees 6-10, discount is 15%
- For number of employees more than 10, discount is 20%

Study Materials & Mock test paper will be provided to all participants

Course Duration

72 Hours

Mode of Course

Online

Assessment

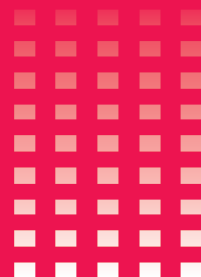
Online

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

- Constitutional Background of GST, Concepts of GST & Definitions in GST
- Classification, HSN, SAC
- Input Tax Credit, Refund of ITC
- Records and Returns
- Payment and Refunds
- Demands
- Penalties and Prosecutions
- Job Work
- Zero Rated Supplies, Imports and Exports
- Applicability of TDS and TCS under GST and Filing of Return

- Taxable event, Time of Supply and Place of Supply, Composite & Mixed supply, Works Contract, Exempted supply
- Valuation under GST, Valuation rule
- Basic Procedures- Registration, Invoice, Bill of supply, E way Bills etc.
- Annual Return and Assessment
- Adjudication and appeal
- 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

Behind every successful business decision, there is always a CMA