



# The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

## Tax Research Department

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### **CERTIFICATE COURSE ON GST – 7<sup>TH</sup> BATCH**

Course Eligibility	<ul style="list-style-type: none"><li>▪ Qualified Cost &amp; Management Accountants(Members)</li><li>▪ Other Professionals (CS, CA, MBA , M.Com , Lawyers)</li><li>▪ Executives from Industries and Tax Practitioners</li><li>▪ Students who are either CMA qualified or CMA pursuing</li></ul>
Course Fee	Rs.10,000 +18% GST <b>[Excluding Exam Fee]</b>
	Rs. 8,000 + 18% GST (For CMA Members, CMA Final Passed Candidates and CMA Final pursuing Students) <b>[Excluding Exam Fee]</b>
	<b>Special Discount for Corporate</b>
	For number of employees 5 – 10 , discount is 15%
	For number of employees more than 10 , discount is 20%
Course Duration	72 Hours
Mode of Course	Online
Assessment	Online
Exam Fee	Rs.1,000 +18% GST
Study Materials & Mock test paper will be provided to all participants	
Faculty - Experienced faculties from Industry and practice	

## COURSE CONTENT

<ul style="list-style-type: none"> <li>☐ Constitutional Background of GST, Concepts of GST &amp; Definitions in GST.</li> <li>☐ Classification, HSN, SAC</li> <li>☐ Input Tax Credit, Refund of ITC</li> <li>☐ Records and Returns</li> <li>☐ Payment and Refunds</li> <li>☐ Demands</li> <li>☐ Penalties and Prosecutions</li> <li>☐ Job Work</li> <li>☐ Zero Rated Supplies , Imports and Exports</li> <li>☐ Applicability of TDS and TCS under GST and Filing of Return</li> </ul>	<ul style="list-style-type: none"> <li>☐ Taxable event, Time of Supply and Place of Supply, Composite &amp; Mixed supply , Works Contract, Exempted supply</li> <li>☐ Valuation under GST, Valuation rule</li> <li>☐ Basic Procedures- Registration, Invoice, Bill of supply, E way Bills etc.</li> <li>☐ Assessment and Audit</li> <li>☐ Adjudication and appeal</li> <li>☐ Advance Ruling and Anti-profiteering</li> <li>☐ Miscellaneous Provisions and Case studies on specific Chapters involving real life scenarios</li> </ul>
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**LIVE DOUBT CLEARING SESSION WOULD BE PROVIDED**

## EXAM PATTERN

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

## PROBABLE EXAM CENTER \*

<u>EAST</u>	<u>NORTH</u>	<u>SOUTH</u>		<u>WEST</u>	
BHUBANESWAR	CHANDIGARH	BANGALORE	HYDERABAD	AHMEDABAD	NAVI MUMBAI
GUWAHATI	JAIPUR	CHENNAI	MYSORE	BARODA	PUNE
KOLKATA	NEW DELHI	COCHIN	TRIVANDRUM	MUMBAI	RAIPUR
PATNA	LUCKNOW	COIMBATORE	VIJAYAWADA	NASHIK	SURAT
RANCHI		VISAKHAPATNAM		BHOPAL	

\* The exam center might be changed later

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