



# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

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

Statutory Body under an Act of Parliament

## TAX RESEARCH DEPARTMENT

# GST COURSE - COLLEGE & UNIVERSITY STUDENTS

GST (Goods & Services Tax) is a major Tax reform in the Country and is a game changer.

There has been a paradigm shift in the Indirect Tax structure with the GST rollout w.e.f 1<sup>st</sup> July 2017. With this intention in the backdrop, this Course on GST for college and university students has been planned so as to assimilate the new taxation structure for the Students of Colleges and Universities.

### Course Eligibility

#### Colleges offering:

- B. Com / BBA Pursuing or Completed
- M. Com / MBA Pursuing or Completed

### Exam Fee

- Rs. 200 +18% GST

### No. of Minimum Candidates

50

### No. of Maximum Candidates

100

*No Negative Marking*

### Course Fee

- Rs. 1,000 +18% GST

### Course Duration

32 Hours

### Course Content

- Introduction
- Concept of GST
- Classification, HSN & SAC Code
- Taxable Event, Time of Supply and Place of Supply, Valuation Rules
- Concept of GST Registration
- Procedure of GST Registration
- Concept of TDS and TCS in GST
- Registration and Return Submission of procedure in TDS and TCS
- Rule of invoicing and Bill of Supply
- Input Tax Credit
- Reverse Charge Mechanism
- E-Way bill
- Introduction to GST Returns
- Procedure of GST Return Submission
- Concept of Annual Return
- Practical aspects of GSTR 9, 9A

### Modalities of the Course

- Fees will be collected by the college from the students. Institute will not collect any fees directly from students.
- Tax Research Department (TRD) will share the Bank details and the fee amount is to be deposited at the said bank account with an intimation being sent to TRD.
- Details of the candidates along with their Mail ID and phone numbers will be shared by college with the TRD.

### Faculty:

Experienced faculties from Industry and practice

*Study Materials will be provided to all Candidates*

For contact,  
kindly mail us –  
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Behind every successful business decision, there is always a **CMA**