



# MAHARASHTRA NATIONAL LAW UNIVERSITY

Near Raje Sambhaji Sainiki School, Nath Valley Road,  
Kanchanwadi, Aurangabad



*In collaboration*

*with*

*Marathwada Legal and General Education Society's*

## MANIKCHAND PAHADE LAW COLLEGE

*Aurangabad (M.S.), India*

Reaccredited by NAAC with 'B+' Grade (2019)

Invites registrations for aspiring students for learning

### "GST 10 Hours Training Programme"

**The programme Resource Persons**



#### **Adv. Mr. Sreenivasa Reddy**

Advocate & Tax Consultant

Managing Partner of M/s. YSR & Associates with offices at Hyderabad,  
Vijayawada and Visakhapatnam doing practice in GST, FEMA, PMLA  
and other Indirect Tax matters.



#### **CA. Akshatha Kodavoor**

Consultant in YSR & Associates,  
Partner in KSRA & Associates.



#### **CA. N. Shailesh Reddy**

Consultant in YSR & Associates,  
Partner in KSRA & Associates.



#### **CA J. Balasai Krishna**

Consultant in YSR & Associates,  
Partner in KSRA & Associates.

**Dates: 27, 28 November 2021 09:00 AM – 01:00 PM**

**Google Form Link:**

[https://docs.google.com/forms/d/e/1FAIpQLSd4kDNMqHbvD0zpcpfAoYDFzac6CbdUHdvG5nD2S\\_sDsgmsw/viewform?usp=pp\\_url](https://docs.google.com/forms/d/e/1FAIpQLSd4kDNMqHbvD0zpcpfAoYDFzac6CbdUHdvG5nD2S_sDsgmsw/viewform?usp=pp_url)

**Registration Fee: Rs. 1000/- CERTIFICATES WILL**

**Webex Meet Virtual Platform: BE PROVIDED**

**Dr. A. N. Kottapalle**  
*IQAC Coordinator*

**Dr. Ashok P. Wadje**  
*Registrar In-Charge*

**Dr. C. M. Rao**  
*Principal*

**Prof. (Dr.) K. V. S. Sarma**  
*Vice-Chancellor*

| Sr. No.                         | Hour   | Subject  | Details  | Method of class  | Resource Person |
|---------------------------------|--------|--|--|--|-----------------|
| 1                               | Hour-1 | Introduction on GST  | Meaning of Tax, Direct Tax and Indirect Tax  | PPT with illustrations                                   |                 |
|                                 |        |  | What is GST? What is cascading effect?   |  |                 |
|                                 |        |  | Why GST was introduced. What are the benefits for the businesses and government with introduction of GST |  |                 |
|                                 |        |  | what were the taxes that were subsumed in GST  |  |                 |
|                                 |        | What are the goods and services covered under GST and what are left out of GST and why |  |  |                 |
|                                 |        | Tax administration   | GST council and its role in levy and collection of GST   |  |                 |
|                                 |        |  | State and Central authorities  |  |                 |
| 2                               | Hour-2 | Three types of GST and their collection  | Different types of GST and how they are collected  | PPT with illustrations                                   |                 |
|                                 |        |  | Rates of GST   |  |                 |
|                                 |        |  | Composition scheme   |  |                 |
|                                 |        |  | Classification of goods and services   |  |                 |
|                                 |        |  | HSN and SAC  |  |                 |
| 3                               | Hour-3 | Registration   | Who has to take registration   | PPT with illustrations and practical training using GSTN |                 |
|                                 |        |  | How registration is granted?   |  |                 |
|                                 |        |  | Registration for each state / UT   |  |                 |
|                                 |        |  | More than one registration in a state/UT   |  |                 |
|                                 |        |  | compulsory registration/ Suo Moto registration   |  |                 |
|                                 |        |  | cancellation of registration, amendment to registration and revocation of the cancellation               |  |                 |
|                                 |        |  | Rejection for registration   |  |                 |
|                                 |        |  | Process of granting of registration  |  |                 |
|                                 |        |  | Different types of taxable persons   |  |                 |
| Input Service Distributor (ISD) |        |  |  |  |                 |

|    |         |  |   |  |  |
|----|---------|--|---|--|--|
| 4  | Hour-4  | Supply and different types of supplies | GST on 'Supply'. Meaning of the term 'supply'                     | PPT with illustrations                                   |  |
|    |         |  | Different types of supplies                                       |  |  |
|    |         |  | The three schedules to the GST Act, 2017                          |  |  |
|    |         |  | Exemptions from GST   |  |  |
|    |         |  | Reverse Charge Mechanism  |  |  |
| 5  | Hour-5  | Place and Time of supply and invoice   | Place of supply   | PPT with illustrations                                   |  |
|    |         |  | Time of supply  |  |  |
|    |         |  | How invoice is issued   |  |  |
|    |         |  | contents of invoice   |  |  |
|    |         | Valuation of supply                    | when to issue invoice   |  |  |
|    |         |  | How value is determined   |  |  |
|    |         |  | Legal provisions of valuation                                     |  |  |
|    |         | Valuation for different supplies       |   |  |  |
| 6  | Hour-6  | Payment of GST                         | GST Payment process   | PPT with illustrations and practical training using GSTN |  |
|    |         |  | Time limits for pyament of GST                                    |  |  |
|    |         |  | How challan is generated  |  |  |
|    |         |  | How the payment of GST is recorded in the books                   |  |  |
|    |         |  | Electronic Liability Register, Cash Ledger and ITC ledger         |  |  |
|    |         | TDS/ TCS                               |   |  |  |
| 7  | Hour-7  | Input Tax Credit                       | What is ITC?  | PPT with illustrations                                   |  |
|    |         |  | What are eligible for input tax credit and what are not eligible? |  |  |
|    |         |  | Conditions for availing ITC                                       |  |  |
| 8  | Hour-8  | GSTN                                   | What is GST Network   | PPT with illustrations and practical training using GSTN |  |
|    |         |  | Howe it is operated   |  |  |
| 9  | Hour-9  | Returns                                | Different types of returns  | PPT with illustrations and practical training using GSTN |  |
|    |         |  | Filing of returns using GSTN                                      |  |  |
| 10 | Hour-10 | Q&A                                    | Leftover subject  |  |  |
|    |         |  | Questions & Answers   |  |  |
|    |         |  | Opportunities to the participants                                 |  |  |