

Centre for Continuing Education

MDP on

# GST & TAXATION

(Basics of GST, Compliance under GST, and  
Practical issues under GST)





# Adani University -

Centre for Continuing Education (AU-CCE)

Adani University is a research-intensive educational institution set-up with the objective to empower by focusing on real-world problems and contribute to global sustainability. With its futuristic & inspirational thought leadership from Adani Group, we aim at interdisciplinary excellence.

Adani University Centre for Continuing Education (AU-CCE) is poised to enable, empower, and enhance your learning by upskilling and reskilling you, appropriate to your profession. AU-CCE brings to you the gamut of global experiences, current knowledge trends through its various programmes as below:

- Standard programmes
- Packaged programmes
- Customized programmes
- Specific interventions at Junior, Mid and Senior Management

Our value proposition is to help you value-your-time and value-your-money.

We believe in empowering individuals by upgrading and skilling them to make them competitive by understanding best practices of industry and current trends and updates. We are aimed at developing careers for the individuals by offering value-added training programmes.





G S T

## GST - Still a curiosity?

GST - Goods and Services Tax, which came into effect since 1st July 2017, aims to replace all indirect taxes levied on goods and services by the Indian Central and State Government, and is proposed to be a comprehensive indirect tax levy on manufacture, sale, and consumption of goods as well as services at the national level.

- Its main objective is to consolidate all indirect tax levied into a single tax, except customs (excluding SAD) replacing multiple tax levies, overcoming the limitations of existing indirect tax structure, and creating efficiencies in tax administration.
- By amalgamating many Central and State taxes into a single tax, it would mitigate cascading or double taxation in a major way and pave the way for a common national market.
- From the consumer point of view, the biggest advantage would be in terms of a reduction in the overall tax burden on goods, which is currently estimated at 16%-18%.
- It makes products competitive in the domestic and international markets.
- GST being transparent in nature, it becomes easier to administer.

After 5 years of GST implementation, yet it is constantly being amended with many new required updates which individuals, companies and professionals need to know about.

## About this programme

In this programme, experts shall guide you in how GST implications on business can be handled strategically and what are the major issues to be pondered upon while framing financial policies of the business. GST is an Indirect Tax which has replaced many Indirect Taxes in India. This programme deals with complete GST cycle from registration to claim and explains in detail about the concept of reverse charge.



# Modules

## 1

## Basics of GST

- Introduction to GST - Erstwhile regime vs GST regime
- Concept of Supply [Section 7 and Schedules to CGST Act, 2017]
- Inter-state Supply and Intra State Supply, Place of Supply, When to charge IGST, CGST and SGST/UTGST
- Input Tax Credit (ITC) - Conditions for availing ITC , Ineligible / Blocked Credits, Credit reversal, Time of Supply
- Reverse Charge Mechanism
- Composite and Mixed Supply





GST

18%

12%

5%



## Compliance under GST

- Valuation of Goods and Services - Inclusions and Exclusions from value of goods and services, Valuation for special transaction, Valuation in case of Distinct or Related person
- E-waybill and E-invoice- When are you required to prepare E-waybill?, When are you required to prepare E-invoice? Walk through E-waybill portal, Preparation of E-invoice
- Latest judgments and case study
- Zero-rated Supply under GST and its refund
- Other refunds under GST - Refund for tax on inverted duty structure, Refund for excess tax paid
- Documents under GST- Tax invoice, Bill of Supply, Delivery Challan, etc.
- Returns and Statements under GST- Outward supplies [GSTR-1/IFF], Auto drafted ITC Statement [GSTR-2B], GSTR-3B, Annual return and Reconciliation [GSTR-9 and GSTR-9C]
- Attachment, Inspection, Search, Confiscation
- Provisional Attachment, Inspection, Search and Confiscation
- Some Notable Recent Amendments - Amendments in GST Act, Amendments in GST Rules, Issuance of Notification, Circulars, Orders, instructions, etc.
- How can businesses prepare for the system



## Practical issues-Preventive Measures under GST

- Know Your Supplier - Matching of Supplier's GSTR-1 and Recipient's GSTR-2B
- Knowing your Supplier's compliance with return filing through GST and E-invoice portal
- Burning Issues in GST - Scrutiny of Returns, Audit, Special Audit, Detention and Seizure, Discounts, Penalties and Prosecution
- How to handle department queries
- Participant's queries and their Assessment





# Key Learning Outcomes

This programme covers all the practical aspects of GST including registration, GST returns, GST E-filing, and in-depth accounting & recording of GST transactions.

- Enable the learners with a comprehensive understanding of the key areas of impact in businesses by GST
- Enhance your knowledge about GST law
- Learn new things or update your knowledge with hands-on experience on GST portal
- Growth in your career with complete understanding of the GST Law covering its implementation, compliance and enforcement
- Gain GST accounting knowledge, technical expertise, interpersonal skills and professional insights
- Resolve your doubts on GST during and after the training

## Who this course is for

- Tax practitioners and accountants
- Professionals in Commercial & Procurement
- Entrepreneurs, Businessman
- GST Practitioner, Executives and Professionals
- Freelancers
- Students with basic knowledge of Tax
- Other Professionals (CS, CA, MBA, M.Com, Lawyers) for advance accounting knowledge to upgrade themselves with trends/strategies.

# Facilitators



**CA Dr. Nilesh V. Suchak**

Dr. Nilesh V. Suchak is a practicing Chartered Accountant since 1986 and main areas of his practice include GST, excise, customs, and service tax laws. He is associated with R. J. Tibrewal Commerce College as Associate Professor. He is awarded Ph. D. by Gujarat University for his Thesis titled “Corporate Financial Reporting in India and Transparency – A Futuristic Approach” in 2002. He also founded the CA firm N. V. Suchak & Co. Chartered Accountants.

He has undertaken many Indirect Tax related reviews, due diligence assignments for venture capital fund, investigations and has assisted many clients on their issues, compliances, reviews, and litigations related to Indirect Taxes.

He has delivered lectures at Ahmedabad, Mumbai, Kolkata, Delhi, Chennai, Bangalore, Hyderabad, and many other cities. He has delivered lectures at Training programmes organized by ICAI, ICSI, Service Tax Department, GST Department, Adani University, Knowledge Consortium of Gujarat, Gujarat Chamber of Commerce, Ahmedabad Management Association and many other institutions.



**CA Punit Prajapati**

He is the Founder Partner of Punit Prajapati & Co. Chartered Accountants which has four CAs at present. He is practicing in the field of Indirect Taxes since 2005. He has gained wide experience in advisory, consultation, planning, representation, and litigation in Indirect Taxes. He has also co-authored books in GST. He is also regular speaker on Indirect Taxes at various forums including Chartered Accountants, Corporates, Trade & Industries and Government Officers. He has held various positions in Indirect Tax related committees of various organizations including Gujarat Chamber of Commerce, Chartered Accountants Association –Ahmedabad, Ahmedabad Branch of WIRC of ICAI. He has also appeared on News Channels for discussion on GST and other topics. He has also written articles which are published in reputed journals and his article also won Best Article Award by Ahmedabad Chartered Accountants Journal. He has also won Trophy for Best Led Study Circle Meeting from Chartered Accountants Association.



**CA Nandesh Barai**

He is a Chartered Accountant with domain expertise mainly in Indirect Taxes with focus on Goods and Services Tax (GST) under the name of Nandesh Barai & Co., Chartered Accountants since 2022. He has recently completed CFA Level-1. He is passionate reader of GST related issues and is good at understanding the crux of the provisions of law. He has gained experience in advisory, consultation, planning, representation, and litigation in Indirect Taxes.



## When & Where?

**Date** : March 16, 2023 (Thur) and  
March 17, 2023 (Fri)

**Mode** : On-Campus

**Timings** : 10.00 a.m. to 6.30 p.m.

**Venue** : Adani University Campus

## Investment

**Rs. 8,000/- plus 18% GST.**

Fee includes programme fees, lunch,  
refreshments, digital reading material,  
and certificate of completion.

**Last Date to Register**  
March 13, 2023 (Mon)

For more details, please contact:

**Centre for Continuing Education**  
**Adani University**

Adani Institute of Infrastructure Building, Near Vaishnodevi Circle,  
Ahmedabad 382 421, Gujarat, India

Mobile : 9824006083 / 7859968342

Landline : 079 2555-4911 / 2555-4910

Email : [cce@adaniuni.ac.in](mailto:cce@adaniuni.ac.in)