



**The Institute of Chartered Accountants of India**

(Set up by an Act of Parliament)



# Certificate Course on GST - Kolkata

**Organised by: GST & Indirect Taxes Committee**

An exhaustive 10-Days course for building capacities of members in GST and equipping them to take up new opportunities in the field of GST.



**June 2025 -14,15, 21, 22, 28, 29**  
**July 2025 - 5, 12,13, 19**



**10.00 am to**  
**5.00 pm**



ICAI Bhawan, 382/A, Prantik Pally, Rajdanga, Kasba,  
(Near Acropolis Mall/Beside Garden High School), Kolkata 700107



**₹ 9,000 /- plus GST**

## Topics

- Introduction to GST & Constitutional provisions related to GST
- Supply & Levy of GST
- Composition Levy
- Classification
- Nature of Supply
- Time of Supply
- Place of Supply
- Valuation
- Reverse Charge Mechanism
- Import and Export Under GST
- Registration
- Input Tax Credit
- Input Service Distributor and Job Work
- Finalization of accounts from GST perspective
- Exemptions under GST
- Maintenance of Books of account and records
- Return & Payment of Tax
- E-way Bill & E-invoicing
- Assessment
- Audit by tax authorities
- Refunds
- Annual Return & Reconciliation Statement
- Inspection, Search & Seizure
- Demand Recovery
- Offences and Penalties
- Appeals & Revision
- Advance Ruling
- Handling notices/demands /appeals
- Case studies
- Recent Judicial Pronouncements
- Ethical Practice & Professional Opportunities

## Keynote Speakers



**CA. Rajendra Kumar P**  
Chairman  
GST & Indirect Taxes Committee



**CA. Umesh Sharma**  
Vice-Chairman  
GST & Indirect Taxes Committee

**Background Material on GST & GST Act(s) and Rule(s)-Bare Law will be provided as Course Material**

**30 CPE Hours**

(25 hours after the classes + 5 hours after the Assessment Test)

**Registration Link**

<https://learning.icai.org/committee/gst/kolkata-physical-158/>



**Details about the Course**

<https://idtc.icai.org/about-certificate-course.html>

Contact us: [gst@icai.in](mailto:gst@icai.in) / 0120-3045954