

# Scottish Church College

Kolkata – 700 006.

## NOTICE

### SUBJECT : GST CERTIFICATE COURSE

A **Certificate Course** on **GST** will be conducted online by our collaborator, The Institute of Cost Accountants of India for students of B.Com, BBA, B.Sc. and B.A. Duration of the course is for a period of 32 Hours to be held on Saturday & Sunday and Holidays during evening hours.

Nature of the Course will be on **Value Added Courses (as defined by UGC/NAAC)**.

Total Fee of Rs. 1,416/-/(Rs. 1000 + 200 (Exam Fees)+ 18% GST will be charged per candidate.

**Tentative date of commencement : First week of May 2023.** Topics for the course are as follows:

Topics	Hours
Concept of Direct Tax, Difference between Direct Tax and Indirect Tax. Introduction, Aggregate turnover, Business, Capital Goods, Casual taxable person, Goods, Input, Input tax, input tax credit, Output tax, Person, Place of business, Registered Person, Services, Taxable Person, Turnover in state and Union Territory, Theory of GST Registration	3
Input Tax Credit	3
Classification, HSN & SAC Code	
Taxable Event, Time of Supply and Place of Supply	3
E-Way Bill (Theory & Practical)	3
Valuation ; Rule of Invoicing and Bill of Supply (Theory & Practical)	3
Registration Procedure for Proprietorship (Practical); Registration Procedure for Partnership (Practical); Registration procedure for Company (Practical)	3
Reverse Mechanism; Theory of GST Return	3
Practical Approach of GST Registration	3
Concept of TDS& TCS in GST (Theory); Registration Procedure of TDS & TCS in GST (Practical)	3
Return Submission Procedure of TDS & TCD in GST; Concept of Annual Return (GSTR 9, GSTR 9A & GSTR 9C	3
Doubt Clearing Session	2

Interested candidates are requested to click on the link below for registration and filling in the Google Form:

<https://forms.gle/Et98QvBMjc85C5pP9>

Dr. Madhumanjari Mandal  
Principal