

P.G DEPARTMENT OF COMMERCE

Fakir Mohan University, Balasore

Value Added Course on “GST – Filing of Returns”

Course coverage

Each Session is considered to be of 1 Hour.

Module No.	Session No.	No. of Hours	Course coverage
I	1-5	5	Supply as per GST Law, Activities to be treated as supply even if made without consideration, Activities or transactions to be treated as supply of goods or supply of services, Activities which are neither supply of goods nor supply of services, mixed supply, composite supply, exempt supply, zero-rated supply, inter-state and intra-state supply
II	6-10	5	Registration – Persons liable for registration, Persons not liable for registration, Procedure for registration, Registration for casual taxable person and non-resident taxable person, Amendment and Cancellation, Authorised person, DSC, EVC, TRN, ARN, Composition scheme
III	11-15	5	Input Tax Credit, Blocked Credit, Reversal of ITC, utilization of ITC, GSTR 2A and 2B
IV	16-18	13	Filing of GSTR 3B, QRMP scheme, payment of tax by creating challans and set-off of payment from electronic ledgers,
	19-21		Filing of GSTR 1, HSN & SAC, Invoice, Debit Note, Credit Note, IFF for QRMP, Turnover
	22		Filing of GSTR 7
	23		Filing of GSTR 4
	24-28		Filing of GSTR 9 and 9C

V	29	2	Filing of Refund Application, Reply to Notice and Additional Notice, Filing of Final Return GSTR 10
	30		How to become a GST Practitioner – Registration, Services that can be rendered by a GSTP

Course Objective

Students pursuing their Post-Graduation course in Commerce, Business Management and other subjects at Fakir Mohan University, Balasore who join this Value added course shall be able to file GST Returns, making new Registrations and replying to the Notice served to the Taxpayers by the Tax Authorities. Basic understanding of GST law will help them to become a good business manager, to practice as a GST Practitioner or in their entrepreneurial pursuit after their completion of their Post-Graduation course.

Pedagogy

- Class room discussion
- Presentation
- Practical session by logging into the portal for making Registration and Return Filing
- Discussion of Case lets, and
- Situation Analysis

Learning Material

- The CGST Act, 2017 along with Amendments as available in the CBIC Portal
- The CGST Rule, 2017 as available in the CBIC Portal
- Notifications issued as available in the CBIC Portal
- FAQs and Fliers as available in the CBIC Portal
- Reading Material, Case lets and Data to be provided by Resource Persons

Course Instructor

Dr. Arta Bandhu Jena

Assessment

As per Guideline..... to be typed