

Day	Session No.	Session Time	Topic	Faculty
2026-02-02, Monday	Session 1	10:15 - 11.30	Introduction to GST Salient features of GST Act Structure of the Act, Overview of Central GST (CGST), State GST (SGST) and Inter-State GST(IGST) Administration of the Act Organization structure of GST department- Powers vested at each level, Establishment of GST Council and role of GST council in fixing the rate of tax and in other matters, powers vested with GST Council : Introduction to GST Salient features of GST Act Structure of the Act, Overview of Central GST (CGST), State GST (SGST) and Inter-State GST(IGST) Administration of the Act Organization structure of GST department- Powers vested at each level, Establishment of GST Council and role of GST council in fixing the rate of tax and in	Mr. Manoj Makkar, Retired Supdtt.
	Session 2	11:45 - 13.00	Registration Persons liable and not-liable for registration, Compulsory registration in certain cases Procedure for registration Suspension and deemed suspension, cancellation/ revocation of registration Filing of Returns. Forms and types of mandatory returns GSTN Salient features of front end business process on GSTN portal. Filing of Returns & forms used Adequacy of information captured in returns, reconciliation of returns with the books of assessee, Matching, reversal and reclaim of input tax credit and output tax liability : Registration Persons liable and not-liable for registration, Compulsory registration in certain cases Procedure for registration Suspension and deemed suspension, cancellation/ revocation of registration Filing of Returns. Forms and types of mandatory returns GSTN Salient features of front end business process on GSTN portal. Filing of Returns & forms used Adequacy of information captured in returns, reconciliation of returns with the books of assessee, Matching, reversal and reclaim of input tax credit and output tax liability	Mr. Manoj Makkar, Retired Supdtt.
	Session 3	14.00 - 15.15	Input tax credit and e waybill Elimination of cascading effect on existing tax system Eligibility and conditions for taking input tax credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, GST & ITC on works contracts/composition scheme, Manner of recovery of credit distributed in excess, Negative list for ITC under GST, GST Compensation, Transitional credit Tax Invoice, Credit and Debit Notes and its impact on input credit and tax payment. Prohibition of unauthorised collection of tax, e-way bill mandatory provisions rules framed thereunder. Significance of e way bill. : Input tax credit and e waybill Elimination of cascading effect on existing tax system Eligibility and conditions for taking input tax credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, GST & ITC on works contracts/composition scheme, Manner of recovery of credit distributed in excess, Negative list for ITC under GST, GST Compensation, Transitional credit Tax Invoice, Credit and Debit Notes and its impact on input credit and tax payment. Prohibition of unauthorised collection of tax, e-way bill mandatory provisions rules framed thereunder. Significance of e way bill.	Mr. ANUPRAV JAIN, CA
	Session 4	15.30 - 16.45	Input tax credit and e waybill Elimination of cascading effect on existing tax system Eligibility and conditions for taking input tax credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, GST & ITC on works contracts/composition scheme, Manner of recovery of credit distributed in excess, Negative list for ITC under GST, GST Compensation, Transitional credit Tax Invoice, Credit and Debit Notes and its impact on input credit and tax payment. Prohibition of unauthorised collection of tax, e-way bill mandatory provisions rules framed thereunder. Significance of e way bill.	Mr. ANUPRAV JAIN, CA
2026-02-03, Tuesday	Session 1	10:15 - 11.30	Demands and Recovery Determination of tax n case of without/ with wilful-misstatement of facts General provisions relating to determination of tax Tax collected but not paid to Government Tax wrongfully collected and paid Initiation of recovery proceedings Recovery of tax. : Demands and Recovery Determination of tax n case of without/ with wilful-misstatement of facts General provisions relating to determination of tax Tax collected but not paid to Government Tax wrongfully collected and paid Initiation of recovery proceedings Recovery of tax.	Ms. Meenu Sharma, CA
	Session 2	11:45 - 13.00	Demands and Recovery Determination of tax n case of without/ with wilful-misstatement of facts General provisions relating to determination of tax Tax collected but not paid to Government Tax wrongfully collected and paid Initiation of recovery proceedings Recovery of tax. : Demands and Recovery Determination of tax n case of without/ with wilful-misstatement of facts General provisions relating to determination of tax Tax collected but not paid to Government Tax wrongfully collected and paid Initiation of recovery proceedings Recovery of tax.	Ms. Meenu Sharma, CA

	Session 3	14.00 - 15.15	Levy and Collection of Taxâ€ Scope of supply, Tax liability on composite and mixed suppliesâ€ Levy and collectionâ€ Composition levy, â€ Classification of goods and services, rates of tax, grant of Exemption Time and value of supplyâ€ Time of Supply of Goodsâ€ Time of Supply of Servicesâ€ Change in rate of tax in respect of supply of goods or services Value of Taxable Supply : Levy and Collection of Tax â€ Scope of supply, Tax liability on composite and mixed supplies â€ Levy and collection â€ Composition levy, â€ Classification of goods and services, rates of tax, grant of Exemption Time and value of supply â€ Time of Supply of Goods â€ Time of Supply of Services â€ Change in rate of tax in respect of supply of goods or services Value of Taxable Supply	Mr. Chirag jain, CA
	Session 4	15.30 - 16.45	Levy and Collection of Taxâ€ Scope of supply, Tax liability on composite and mixed suppliesâ€ Levy and collectionâ€ Composition levy, â€ Classification of goods and services, rates of tax, grant of Exemption Time and value of supplyâ€ Time of Supply of Goodsâ€ Time of Supply of Servicesâ€ Change in rate of tax in respect of supply of goods or services Value of Taxable Supply : Levy and Collection of Tax â€ Scope of supply, Tax liability on composite and mixed supplies â€ Levy and collection â€ Composition levy, â€ Classification of goods and services, rates of tax, grant of Exemption Time and value of supply â€ Time of Supply of Goods â€ Time of Supply of Services â€ Change in rate of tax in respect of supply of goods or services Value of Taxable Supply	Mr. Chirag jain, CA
2026-02-04, Wednesday	Session 1	10:15 - 11.30	Exemptions granted under GST Act. Points to be checked in audit in respect of exempted goods/services : Exemptions granted under GST Act. Points to be checked in audit in respect of exempted goods/services	Mr. ANUPRAV JAIN , CA
	Session 2	11:45 - 13.00	Refunds â€ Claim for refund in cases of Export of goods and services by land, sea, air & through post officeâ€ Refund in zero rate supplies and inverted duty structure.â€ Admissibility of Refund/rebate in various circumstancesâ€ Departmentâ€™s checklist while sanctioning refunds : Refunds â€ Claim for refund in cases of Export of goods and services by land, sea, air & through post office â€ Refund in zero rate supplies and inverted duty structure. â€ Admissibility of Refund/rebate in various circumstances â€ Departmentâ€™s checklist while	Mr. ANUPRAV JAIN , CA
	Session 3	14.00 - 15.15	Liability to pay tax in certain cases â€ Liability in case of transfer of businessâ€ Liability of agent and principalâ€ Liability in case of amalgamation or merger of companiesâ€ Liability for GST in different cases/situationsâ€ Special provisions regarding liability to pay tax, interest or penaltyâ€ Liability in reverse charge mechanismâ€ Liability in other cases : Liability to pay tax in certain cases â€ Liability in case of transfer of business â€ Liability of agent and principal â€ Liability in case of amalgamation or merger of companies â€ Liability for GST in different cases/situations â€ Special provisions regarding liability to pay tax, interest or penalty â€ Liability in reverse charge mechanism â€ Liability in other cases	Mr. Arvind Singh, Superintendent, CBIC (Retd)
	Session 4	15.30 - 16.45	Advance Ruling â€ Definitions of Advance Rulingâ€ Authority for advance rulingâ€ Application for advance rulingâ€ Procedure on receipt of application : Advance Ruling â€ Definitions of Advance Ruling â€ Authority for advance ruling â€ Application for advance ruling â€ Procedure on receipt of application	Mr. Arvind Singh, Superintendent, CBIC (Retd)
2026-02-05, Thursday	Session 1	10:15 - 11.30	Assessment â€ Self-assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, â€ Assessment of unregistered persons, â€ Summary assessment in certain special cases : Assessment â€ Self-assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, â€ Assessment of unregistered persons, â€ Summary assessment in certain special cases	Mr. Sanyam Saraf, Chartered Accountant
	Session 2	11:45 - 13.00	Payment of Tax â€ Payment of tax, interest, penalty and other amounts, Utilisation of input tax credit subject to certain conditions, â€ Order of utilisation of input tax credit, â€ Interest on delayed payment of tax, â€ Tax deduction at source and its impact on output tax liabilityâ€ Collection of tax at sourceâ€ Transfer of input tax credit, Transfer of certain amounts. Cash ledger, credit ledger, Liability ledger etc. : Payment of Tax â€ Payment of tax, interest, penalty and other amounts, Utilisation of input tax credit subject to certain conditions, â€ Order of utilisation of input tax credit, â€ Interest on delayed payment of tax, â€ Tax deduction at source and its impact on output tax liabilityâ€ Collection of tax at sourceâ€ Transfer of input tax credit, Transfer of certain amounts. Cash ledger, credit ledger, Liability ledger etc.	Mr. Sanyam Saraf, Chartered Accountant
	Session 3	14.00 - 15.15	Offences and Penalties â€ Penalty for certain offences and failure to furnish informationâ€ General penaltyâ€ General disciplines related to penaltyâ€ Power to impose penalty in certain casesâ€ Power to waive penalty or fee or bothâ€ Detention, seizure and release of goods and conveyances in transitâ€ Confiscation or penalty not to interfere with other punishmentsâ€ Punishment for certain offenceâ€ Liability of officers and certain other personsâ€ Cognizance of offencesâ€ Offences by companiesâ€ Compounding of offences : Offences and Penalties â€ Penalty for certain offences and failure to furnish information â€ General penalty â€ General disciplines related to penalty â€ Power to impose penalty in certain cases â€ Power to waive penalty or fee or both â€ Detention, seizure and release of goods and conveyances in transit â€ Confiscation or penalty not to interfere with other punishments â€ Punishment for certain offence â€ Liability of officers and certain other persons â€ Cognizance of offences â€ Offences by companies â€ Compounding of offences	Mr. Ayush Gupta, CA

	Session 4	15.30 - 16.45	Offences and Penalties Penalty for certain offences and failure to furnish information General penalty General disciplines related to penalty Power to impose penalty in certain cases Power to waive penalty or fee or both Detention, seizure and release of goods and conveyances in transit Confiscation or penalty not to interfere with other punishments Punishment for certain offence Liability of officers and certain other persons Cognizance of offences Offences by companies Compounding of offences. : Offences and Penalties Penalty for certain offences and failure to furnish information General penalty General disciplines related to penalty Power to impose penalty in certain cases Power to waive penalty or fee or both Detention, seizure and release of goods and conveyances in transit Confiscation or penalty not to interfere with other punishments Punishment for certain offence Liability of officers and certain other persons Cognizance of offences Offences by companies Compounding of offences.	Mr. Ayush Gupta, CA
2026-02-06, Friday	Session 1	10:15 - 11.30	Role of CAG of India in audit of GST and GSTN Audit of GST in online mode Challenges and limitations thereof Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue major findings in audit / Case study(ies) : Role of CAG of India in audit of GST and GSTN Audit of GST in online mode Challenges and limitations thereof Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue major findings in audit / Case study(ies)	Mr. Arun Kumar Sharma-ii, Senior Audit Officer
	Session 2	11:45 - 13.00	Role of CAG of India in audit of GST and GSTN Audit of GST in online mode Challenges and limitations thereof Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue major findings in audit / Case study(ies) : Role of CAG of India in audit of GST and GSTN Audit of GST in online mode Challenges and limitations thereof Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue major findings in audit / Case study(ies)	Mr. Arun Kumar Sharma-ii, Senior Audit Officer
	Session 3	14.00 - 15.15	Important Case Laws of Supreme Court/High courts/ Appellate Authority : Important Case Laws of Supreme Court/High courts/ Appellate Authority	Mr. Rajesh Kumar Maheshwari, Senior Audit Officer
	Session 4	15.30 - 16.45	Feedback & Valediction : Feedback & Valediction	