

GOODS AND SERVICES TAXES (GST)

E-TRAINING PROGRAM BASED ON SYNCHRONOUS ONLINE LEARNING (VIRTUAL CLASSROOM) WITH IN-PERSON COMPONENT

2020-21

● About NIFM

The Arun Jaitley National Institute of Financial Management (AJNIFM) is a Centre of Excellence specializing in capacity building of professionals in the fields of Public Policy, Financial Management and other governance issues for promoting highest standards of professional competence and practice. AJNIFM is a premier resource center for the capacity building of senior, middle and entry level of management in Government of India. AJNIFM also caters to the training needs of State Governments, Defence establishments, Banks and other Financial Institutions. Training Programmes are customized and executed for the officials from other countries as well. AJNIFM plays a pivotal role in governance and administrative reforms by providing a platform for interaction and exchange of ideas & experiences among officers from different organized services, different state governments and between personnel of Civil and Defence establishments.

In response to directives issued by authorities regarding COVID-19, traditional mode of Training Program / Management Development Programmes of AJNIFM has been withdrawn and replaced with the e-training based on Synchronous Online Learning (Virtual Classroom), with in-person component where in virtual classroom instructor will remain virtually present.

During this lockdown period AJNIFM wish all the prospective trainees and faculty safe home stay during lockdown & help in fighting COVID-19 & come out successful. During the lockdown, learning should not stop. It can be done by watching live-videos with two way communications and this is tested by the weekly assignments that are to be submitted online within the prescribed deadline. Any queries/doubts you may have, you can post in the respective discussion forum, which will be answered by the faculty and his/her team.

● About this course

With **Goods and Services Tax (GST)**, our nation is executing one of the most ambitious and remarkable tax reforms in its independent history. Implementing a new tax, encompassing both goods and services, has been implemented by the Centre, 29 States and 7 Union Territories, in a large and complex federal system, affecting potentially 2-2.5 million tax entities is perhaps unprecedented in modern global tax history. GST has the potential of transforming India, reduce tax evasion and improve ease of doing business by engendering a common market throughout the country and give a fillip to a "Make in India" by "Making one India".

"GST means a Great Step Taken by India, Great Step of GST will have large ramifications on business processes, Transformation, Great organisations - both Public and Private, need to be prepared to ensure Step towards Transparency"

Compliance with the Act, and for benefiting from the seamless pass through of Tax to the final consumer.

GST calls for extensive use of technology with multiple periodic returns to be filed electronically. The success of GST depends upon widespread understanding and broad-based compliance with the GST requirements, including on part of organisations making purchases of Goods and Services.

Goods and Services Tax (GST)

Objective of the course:

The 3-Days e-Training program will enable the participants to:

- ⇒ Gain an overall understanding of the GST Law and Rules covering its implementation, compliance and enforcement issues.
- ⇒ Understand how GST would impact the functioning of your organisation and changes in the business process required for compliance with the new law.
- ⇒ Acquire practical knowledge of the different procedures required under GST Act and Rules such as Registration, Filing of Returns, availing Input Tax Credit, TDS (Tax Deduction at Source for Government Buyers) compliance, Refunds and other documentation requirements.



● Pedagogy and Faculty

The pedagogy will be a mix of Presentations, Videos, Quizzes, Exercises and Case Studies. Several On-Line Quizzes and Tests will be essential parts of the delivery, which will provide a measure of the extent the participants have understood the concepts. COVID-19 has disrupted face-to-face education across the globe as faculty everywhere scramble to "put their courses online" and create virtual learning experiences for participants. Participants will have to log in with the website through their Google or Microsoft or Official accounts, or also create a new account with the Cisco Webex Meetings website by providing a valid email address, username, password, and country of residence to enroll for the courses.

● For Whom and Duration

The course is designed to have broad appeal across many types of learners which includes Academicians, Researcher, and Policy makers, Officers of Directorate of Economics and Statistics, Middle & Senior Level officers in Central and State Government, Executives & Managers of PSUs and PSBs. Anyone looking aims to gain an understanding about analytics and how it actually works will be benefitted. This is a three days (Wednesday to Friday) e-training programme.

● Programme Contents

NIFM under Department of Expenditure, GOI has already trained over three thousand officers in Govt and Private sector in this area by trained faculty including a former Chief Commissioner of Goods and Services tax (now GST) and others at training rates as mandated by National Academy of Customs and Indirect Taxes (NACIN), GOI. Needless to say NACIN

Day	Session	Topics
Day-1	1 & 2	Overview of GST Act - Constitutional Amendments, CGST (including Schedule I,II,III)/SGST/IGST/UTGST and Compensation to States Act, Meaning of indirect taxation/'supply' and its place/leviability/Input Tax Credit/reverse charge mechanism/Basic Taxation Notifications/GSTN Portal
	3 & 4	Registration - Persons liable for Registration under the Act especially compulsory registration of Govt. Entities/Ministries (for Tax deduction at Source), Tax Invoice, Credit / Debit Notes, Payment of Tax, Types of Vouchers namely Receipt, refund and Advance Vouchers, Valuation Rules. Time of Supply and Place of Supply
Day-2	5 & 6	Detailed discussions on Input Tax Credit (ITC) Scheme including Reversal of Input Tax Credit under Rule 42 & 43 with case study, Transitional Provisions, Refunds on GSTN Portal including Exports Refunds, Impact of GST on Customs, Miscellaneous Provisions (Section 143-174), Classification of Goods and Services in Tariff (HSN), E-Way Bill
	7 & 8	Role of GSTN-Goods and Services Tax Network, Returns in GST and their filing, Types of Returns and Formats, GSTR and other offline Utilities, Portal Related Queries especially issues regarding delay in refunds, credit and matching/mismatching of invoices, error files, Computerization- Hands on practice.
Day-3	9	Authority for Advance Ruling and its role, Anti-Profiteering Measures, Reverse Charge mechanism
	10	Accounts and Records, Audit in GST, Composition Scheme, Job Work Scheme, Input Services Distributor
	11	Inspection, Search, Seizure, confiscation, arrest, Release of goods, Demands and recovery, Offences and Penalties, Prosecution and compounding, Appeals and Revision
	12	Examination/ Feedback and Valedictory Session

● Course Fee

The training programme is open to nominee's officers of Central, State Government, Departments, Autonomous bodies, Universities, PSUs & PSBs and Local Bodies on payment of a **course fee of ₹ 10, 000/- per participant PLUS tax (applicable as per GST)**.

The course fees is to be paid through, NEFT/RTGS with this details:

- Name of the Account Holder: National Institute of Financial Management,
- Beneficiary Address: Sector - 48, Pali Road, Faridabad - 121001 Haryana, Phone Number: 0129-2465236,
- PAN No.: AAAAN2489D,
- Service Tax No: AAAAN2489D ST001,
- Name of the Bank: HDFC Bank,
- Address of the Bank: NIT-2, Crown Complex, Nr. 1-2 Chowk, Faridabad – 121 001
- Saving Account No: 50100083121045,
- RTGS (IFSC) Code: HDFC0002445.

Kindly mention the fee transfer details UTR No. and date in nomination form.

The course fee may also be paid through Demand Drafts (DD) may be drawn in favour of **National Institute of Financial Management, payable at Faridabad.**

The Course fee includes tuition fees and course material during the programme. The programme fee/ payment receipt/proof should be received at Program Director Office before the commencement of programme. In case of cancellations, the fee will be refunded only if a request is received at least 15 days prior to the day of the programme. If a nomination is not accepted, the fee will be refunded to the person / organization concerned.

● Schedule of e-Training during 2020-21

Month	Week	Duration
June	Week 3	June 17-19, 2020
July	Week 3	July 22-24, 2020
August	Week 3	August 19-21, 2020
September	Week 3	September 23-25, 2020
October	Week 3	October 21-23, 2020
November	Week 3	November 18-20, 2020
December	Week 3	December 23-25, 2020
January	Week 3	January 20-22, 2020
February	Week 3	February 17-19, 2020
March	Week 3	March 17-19, 2020



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Please do write to us!



मनुष्यवती भूमिरर्थः

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