

# Decoding GST



E-learning certification





The goods and services tax (GST) is a comprehensive indirect tax levied on goods and services, subsuming multiple taxes in line with the concept of

**‘one nation, one tax’**

GST is the Indian government’s push towards reducing the compliance burden, increasing the availability of credits (which were earlier not eligible such as VAT credit against excise/service tax), removing the cascading effect of taxes to bring in automation and simplifying the tax structure. GST has replaced a number of central and state taxes, made India more integrated and has brought in more businesses into the tax net.

With a view to enabling learners to understand the nitty-gritties of this new law, the Learning and Development Academy by Grant Thornton Bharat brings to you an e-learning module on GST, which will provide you a thorough understanding of the GST law, along with necessary tools that are required to build a foundation of GST accounting knowledge, technical expertise, interpersonal skills and professional insights.

Gain knowledge from seasoned professionals, indulge in application-based learning and learn with our experts through real-life examples.

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GST is one of the biggest tax policy reforms since independence. Given its evolving nature, with changes being made at regular intervals, it is essential to stay updated with new reforms and regimes. Grant Thornton Bharat’s e-learning module provides practical insights from experienced professionals and subject matter experts, so you can gain knowledge and stand-out among corporate professionals.

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**Vikas Vasal**  
National Managing Partner  
Tax

# Learning outcomes

## 01

Gain an **understanding of GST concepts and provisions** with practical case studies

## 02

Gain **working knowledge and application** in routine compliances

## 03

**Enhance your skills in a structured manner** for effective managerial decision making





# Who should attend?

Finance professionals  
(CA/CS/CMA/lawyers)

GST practitioners and  
tax consultants

CFOs, finance directors  
and tax directors

Graduate and post  
graduate students

Senior-mid level  
accountants

Entrepreneurs and business heads,  
business owners

Students aspiring for a  
career in the accounting  
and tax domain

## Fees

**INR 12,000**

[exclusive of taxes]

### For bookings, contact

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# Features of Learning Management System (LMS)



## Course agenda

- Introduction to the Constitution of India (provisions related to GST, various acts, etc.).
- Important definitions, such as goods, service, business, composite and mixed supply, continuous supply, taxable supply and non-taxable supply, supplier and recipient, exempt supply, NIL rated supplies, export, etc.
- Essentials of the levy of GST, including Section 9 of CGST and Section 5 of the IGST Act.
- Definition of supply and all forms of supply and purpose thereof, including Schedule I, II and III, along with taxability of composite/mixed supply composition scheme, zero-rated supply, etc.
- Process of GST registration, and place, time and value of supply.
- Concepts of input tax credit, job work, tax deducted at source (TDS) and tax collected at source (TCS) provisions and payment of taxes.
- Understand the basics of:
  - Invoices and documents
  - Accounts and records
  - E-way bills
  - Refunds and returns
  - Assessments and audits
  - Demands, recovery and appeals
  - Interest and penalty provisions
  - Inspection, seizure and arrest provisions
  - Anti-profiteering measures

# Why Grant Thornton Bharat?



## Learning & Development Academy by Grant Thornton Bharat

Learning & Development is an upskilling service offering of Grant Thornton Bharat providing result-oriented finance and accounting courses to professionals and students. Our impactful programmes can be customised to help you gain skills and capabilities in your area of interest. In the digital age, we strongly believe in retaining the advantages of a classroom environment, making the most of group learning while paying attention to resolving individual queries. Our trainers are seasoned experts who will share their journey along with the best practices followed in the industry. Learning and Development Academy will leverage

Grant Thornton Bharat's rich experience in different domains across various industries and its knowledge base to share practical insights, helping participants understand and learn complex concepts.

# Our other offerings

- 01 ACCA Qualification – Association of Chartered Certified Accountants
- 02 ACCA DipIFRS
- 03 Certification in financial modelling and valuation
- 04 Certificate in Blockchain
- 05 Business intelligence using Power BI and Tableau
- 06 Finance for non-finance
- 07 Certificate in IFRS
- 08 Certification in financial modelling and valuation
- 09 Certificate in cybersecurity fundamentals
- 10 Finance for non-finance professionals

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Grant Thornton Bharat's e-learning module provides a 360-degree overview of the GST laws. This course is designed to cover trending topics and is ideal for students, corporate professionals, entrepreneurs, as well as professionals from varied backgrounds who aspire to learn and seek deeper conceptual and practical knowledge of GST.

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**Krishan Arora**  
Partner  
Tax

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Since the introduction of GST, its provisions have become dynamic as ever. Just when the water was appearing to be settled, changes and amendments posed new challenges to the industry. In this complex environment, organisations and individuals must acquaint themselves with the updated GST law. This module is curated to help the spectrum of stakeholders be equipped with complete knowledge of the GST and its varied regulations.

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**Karan Kakkar**  
Partner  
Tax

# Meet our team



**Krishan Arora**

Partner  
Tax



**Karan Kakkar**

Partner  
Tax



**Pragya Sharma**

Associate Director  
Tax



**Sachin Sharma**

Director  
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**Siddharth Talwar**

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**Pranav Aggarwal**

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**Pradeep Pandey**

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# About Grant Thornton Bharat

Grant Thornton Bharat is a member of Grant Thornton International Ltd. The firm is at the forefront of helping reshape the values in our profession. We are helping shape various industry ecosystems through our work across Assurance, Tax, Risk, Transactions, Technology and Consulting, and are going beyond to shape a more Vibrant Bharat.



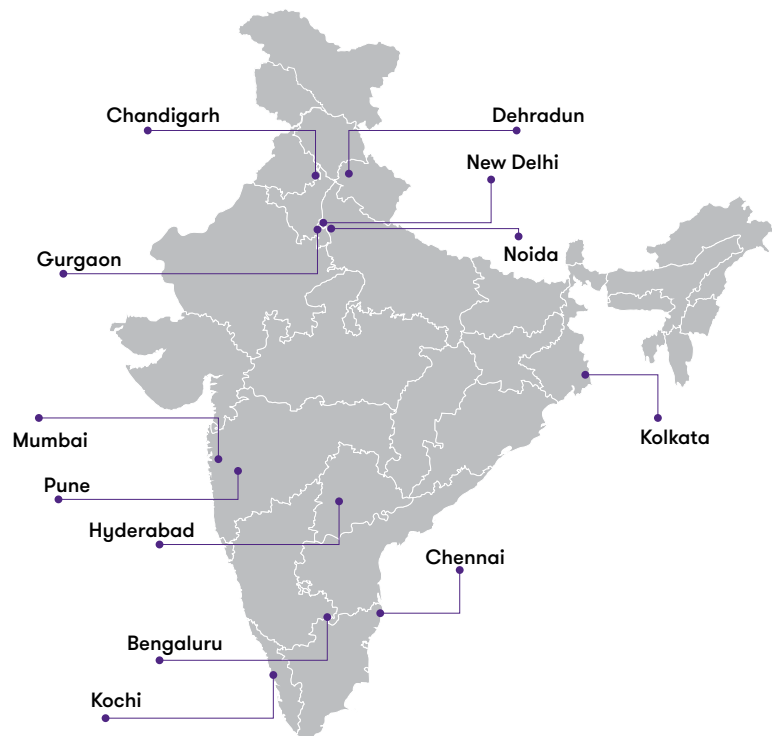
6000  
people



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