



## Syllabus: Certificate in GST Return Filing (Practical) (CGRF)

- **Duration:** 2 Months
- **Eligibility:** 12th Pass / Commerce Students / Accounting Professionals

### Evaluation Scheme

- **Full Marks:** 200
- **Theory Paper:** 100 Marks
- **Practical/Project Works:** 80 Marks
- **Internal Assessment/Viva voce:** 20 Marks

### Course Syllabus

This course provides deep practical insights into the GST regime in India, covering registration, documentation, various return types, and compliance procedures using the GST portal.

#### Module 1: GST Law & Registration Fundamentals

- Concepts of GST: CGST, SGST, IGST, and UTGST.
- Threshold limits for registration and the Composition Scheme.
- **Practical Registration:** Step-by-step process of applying for a GSTIN, amending registration, and cancellation procedures.
- Understanding HSN (Goods) and SAC (Services) codes.

#### Module 2: Invoicing & Input Tax Credit (ITC)

- **Tax Invoice Rules:** Bill of Supply, Credit Notes, and Debit Notes.
- Input Tax Credit: Eligibility, blocked credits, and reversal of ITC.
- **E-way Bill:** Practical generation of E-way bills on the portal and understanding the limit requirements.
- Reverse Charge Mechanism (RCM) compliance.

#### Module 3: Practical Return Filing (Regular & Composition)

- **GSTR-1:** Practical filing of outward supplies (B2B, B2C, Exports).

- **GSTR-3B:** Monthly summary return filing and tax payment.
- **QRMP Scheme:** Understanding and filing the Invoice Furnishing Facility (IFF).
- Filing Nil Returns and understanding late fees/interest calculations.

#### **Module 4: Reconciliation & Annual Compliance**

- **ITC Matching:** Reconciling GSTR-2A and GSTR-2B with purchase registers.
- **GST Payments:** Creating Challans (PMT-06) and using the Electronic Cash/Credit Ledger.
- Introduction to Annual Returns (GSTR-9) and Reconciliation Statements (GSTR-9C).
- Handling GST notices and basic audit documentation.

#### **Module 5: Final Capstone Project (GST Compliance Simulation)**

- **Project Task:** Students will act as a "Tax Consultant" for a virtual business for one quarter.
- **Requirements:** Prepare tax invoices, generate E-way bills, calculate net tax liability after ITC, and prepare data for GSTR-1 and GSTR-3B filing.
- **Submission:** Live simulation of the return filing process using the GST Offline Tool or portal mock-up.

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