



**Smt. Mithibai Motiram Kundnani  
College of Commerce & Economics**



*In association with*  
**The Goods and Services Tax Practitioners'  
Association of Maharashtra**

**ANNOUNCES**

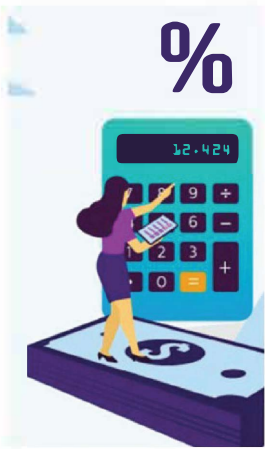
**After successful completion of the first  
batch, we are announcing the second  
batch of**



**"Certificate  
course on GST"**

**On the Auspicious Day of  
Guru Purnima**

**From 24th July, 2021  
(25 sessions)**



# About GSTPAM

The Goods & Services Tax Practitioners' Association of Maharashtra is a State-level body of Sales Tax Practitioners' established in the year 1951. The Association has its membership spread all over the State of Maharashtra comprising of Tax Practitioners' and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries and Advocates practicing in CST, VAT, Service tax and allied laws. The STPAM now renamed as GSTPAM is governed by its own constitution and is registered with the Charity Commissioner and also under the Societies Act. The elected President, Officer Bearers and 15 members of the Managing Committee conduct the activities of the Association. Its main object is to educate the public in general and the members in particular on Indirect Taxes operative in the State of Maharashtra and whole of India. The Association is marching ahead with full confidence under their guidance to achieve its objects and the young generation is taking over the leadership gradually from them and these stalwarts in turn have reposed their full confidence in the young leadership. With the advent of GST, the Association, now known as the GST Practitioners' Association of Maharashtra has started spreading awareness and knowledge on GST and has taken a big leap into the goods and service tax arena for educating its members.

# About MMR

The college is a premier institution in the city of Mumbai, providing excellence in education at the undergraduate and postgraduate levels in the fields of Commerce and Economics, with specialization in Accountancy, Management, International Business and other emerging areas. The college has a range of programme options and courses relevant to the local needs and in tune with the emerging national and global trends. Professionalization of higher education is a daily practice at the College and it has been our constant endeavour to prepare future graduates and postgraduates for global challenges who could make a meaningful difference in the society.

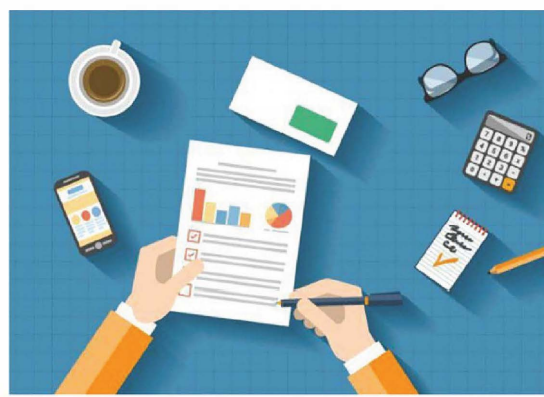
# SYLLABUS

- 1) Overview of GST (Basic Concepts)
- 2) Important Definitions under GST
- 3) Threshold Exemptions + Registration under GST Act
- 4) Levy and Scope of Supply (including Exemptions under GST)
- 5) Time of Supply under GST
- 6) Value of Supply under GST
- 7) Place of Supply of Goods under GST
- 8) Place of Supply of Services under GST
- 9) Composite and Mixed Supply
- 10) TDS / TCS and E-Commerce + Composition Levy
- 11) Reverse charge mechanism under GST
- 12) ITC and refund under GST
- 13) Imports under GST
- 14) Exports and supply to SEZ under GST
- 15) Types of invoices, Credit/Debit notes and Maintenance of accounts under GST
- 16) E-way bill
- 17) Returns and Payment of taxes under GST (New and Old return)
- 18) Recent amendments under GST

- 19) Annual return
- 20) Audit under GST
- 21) Assessment and penalties/  
Demand and recovery under GST
- 22) Appeals and AAR
- 23) Overview of profession tax and  
OTPT scheme
- 24) Overview of GST Website
- 25) Finalisation of accounts under GST

## NOTE

- The session will be conducted on Google meet.
- The registration fees for the course is Rs. 1000.
- Registration link - <https://forms.gle/YiEWivptzMkGcENR7>





# BANK DETAILS

**Bank Name – UCO BANK**

**Branch – Khar–Mumbai**

**Account Name – SMT MMK COLLEGE  
OF COMMERCE & ECONOMICS**

**A/c Number – 0216 01000 04012**

**IFS Code – UCBA0000216**

**MICR Code – 400028018**

**Address – 508, Linking Road, Khar  
Bandra, Mumbai – 400050**

*THE GOODS AND SERVICES TAX  
PRACTITIONER'S ASSOCIATION OF MAHARASHTRA*

**Smt. MMK College Of Commerce & Economics**

**Dept. of Accountancy & BAF**

**Dr. CA. Kishore Peshori ( Principal)**

**Dr. Manikandan Iyer  
(Vice-Principal-Degree)**

**Ms. Afsha Patel  
(BAF Coordinator)**



**GSTPAM'S Certificate  
Course Committee**

**CA .Alok Mehta  
(GSTPAM- President)  
Mr.Mahesh Madkholkar  
(Chairman)**