

**Course No. 23- Special course on Goods and Services Tax (GST) and Audit of Revenue
Receipts for Sr. Ars to SAOs from 18 to 23 March 2019**

Course Duration 5 days	Session timing: Session I: 10 to 11:45 am Session II: 11:30 to 12:45 pm Session III: 1:45 to 3:00 pm Session IV: 3:15 to 4:30 pm		Break timing: Tea Break: 11:15 to 11:30 am Lunch Break: 12:45 to 1:45 pm Tea Break: 3:00 to 3:15 pm	
Day	Session I	Session II	Session III	Session IV
Day 1 18.03.2019 (Monday)	Inauguration Course Briefing and Code of Ethics Principal Director	Overview of GST Act (CGST & SGST), Concept/Salient/Features/Central State Financial Relation O/o the CGST, Meghalaya, Shillong.		Registration Process, Returns & Payment
Day 2 19.03.2019 (Tuesday)	Meaning scope of supply of Goods and services/time and valuation of supply of Goods and Services O/o the CGST, Meghalaya, Shillong.		Filling of Returns, Matching of Input Tax Credit O/o the CGST, Meghalaya, Shillong.	Electronic commerce and job work
Day 3 20.03.2019 (Wednesday)	Levy Exemptions/ Transitional Provisions, Payment of Tax & Refund O/o the CGST, Meghalaya, Shillong.	Front End Business processes on GSTN: IT strategy for GST network	Overview of IGST Act/Place of Supply of Goods and Services. O/o the CGST, Meghalaya, Shillong.	
21.03.2019 (Thursday)	<i>Holiday</i>			
Day 4 22.03.2019 (Friday)	Input tax credit, ISD cross/utilisation of IGST & funds transfer O/o the CGST, Meghalaya, Shillong.		Assessment, Provisional Assessment and Audit O/o the CGST, Meghalaya, Shillong.	
Day 5 23.03.2019 (Saturday)	Impact of GST on industries and other sectors O/o the CGST, Meghalaya, Shillong.	Audit of Revenue Receipts Shri. T. Gopal Singh, Sr. AO O/o the PAG (Au) Meghalaya		Course End Test CF/RTI Valediction Principal Director