

COURSE NAME:	GST Compliance and Auditing
TOTAL DURATION:	45 Hrs
MODE OF DELIVERY	PHYSICAL CLASSROOM TRAINING AT RESPECTIVE COLLEGES
TRAINER TO STUDENT RATIO:	1:50
TOTAL MARKS:	75

TABLE 1

OVERALL COURSE OBJECTIVE:	<ol style="list-style-type: none"> 1. Interpret the core principles of GST, including its structure, applicability, and tax mechanisms, to establish a foundational understanding. 2. Attain competence in GST registration, invoicing, filing returns (GSTR-1, GSTR-3B, GSTR-9), and auditing techniques for application in practical business contexts. 3. Demonstrate expertise in conducting GST audits, preparing audit reports, and ensuring adherence to statutory requirements with a high degree of accuracy. 4. Analyse complex GST mechanisms, such as Input Tax Credit, reverse charge, and tax slabs, to enhance critical decision-making in tax management. 5. Apply advanced skills in preparing GST-compliance documentation, conducting audits, and managing refunds and reconciliations effectively to address real-world business challenges.
LEARNING OUTCOME:	<ol style="list-style-type: none"> 1. Execute GST registration and filing processes by interpreting complex legal requirements, aligning them with operational needs, and ensuring seamless compliance across business functions. 2. File and reconcile various GST returns (e.g., GSTR-1, GSTR-3B, and GSTR-9) with precision by addressing common errors and implementing

	<p>corrective measures to enhance accuracy and adherence to deadlines.</p> <p>3. Integrate payment and refund mechanisms, including reverse charge transactions, by evaluating eligibility scenarios, ensuring compliance, and streamlining workflows for operational efficiency.</p> <p>4. Conduct and analyse GST audits by applying advanced reconciliation techniques to detect discrepancies, resolve mismatches, and recommend actionable improvements for compliance practices.</p> <p>5. Design innovative strategies to address filing errors, ensure regulatory compliance, and optimize tax liabilities by leveraging real-world scenarios and practical business applications.</p>
--	---

TABLE 2: MODULE-WISE COURSE CONTENT AND OUTCOME				
SL .N O	MODULE NAME	MODULE CONTENT	MODULE LEARNING OUTCOME	DURAT ION (HRS)
1.	Introduction to GST Framework and Principles	1. Overview of GST 2. Structure of GST 3. GST Registration 4. Tax Mechanisms under GST 5. GST Rates and Slabs 6. Introduction to ITC, eligibility, and benefits. 7. Maintaining records and documentation for ITC claims.	1. Analyse the fundamental concepts, objectives, and structure of GST to address real-world tax challenges. 2. Differentiate and evaluate CGST, SGST, IGST, and UTGST and their specific applications in various transactions. 3. Execute GST registration for eligible businesses by completing necessary	8 Hrs

			documentation and processes.	
			4. Apply the mechanisms of Input Tax Credit (ITC), reverse charge, and zero-rated supplies to enhance tax compliance.	
2.	GST Compliance and Filing	1. GST-Compliant Documentation 2. GST Return Filing 3. Common Errors in Filing GST 4. Penalties for Non-Compliance	1. Prepare and demonstrate GST-compliant invoices, credit/debit notes, and E-Way Bills to ensure accurate documentation. 2. File and reconcile different types of GST returns (GSTR-1, GSTR-3B, and GSTR-9) accurately within deadlines. 3. Rectify common errors in GST filings by implementing corrective actions to minimize discrepancies. 4. Evaluate the penalties for non-compliance, demonstrating effective strategies to avoid them and enhance legal adherence.	8 Hrs
3.	GST Refunds and Payments	1. GST Payments 2. GST Refunds 3. Reverse Charge Mechanism	4. Reconcile GST payments using online and offline methods,	8 Hrs

	Management		<p>ensuring accuracy in Challans.</p> <p>5. Evaluate scenarios eligible for GST refunds, preparing claims with necessary documentation.</p> <p>6. Execute refund applications for exports, excess tax payments, and inverted duty structures.</p> <p>7. Apply and record reverse charge mechanisms accurately in GST returns to ensure compliance.</p>	
4.	GST Auditing and Reconciliation	<ol style="list-style-type: none"> 1. Overview of GST Audits 2. Data Reconciliation 3. Audit Reporting 4. GST Risk Management 	<p>5. Conduct statutory GST audits, completing Form GSTR-9C for reconciliation.</p> <p>6. Analyze purchase registers with GSTR-2A/2B to detect and resolve discrepancies in ITC claims.</p> <p>7. Prepare audit summaries, highlighting non-compliance and suggesting corrective actions.</p> <p>8. Use audit data to identify risks, detect errors, and recommend strategies to improve compliance and</p>	10 Hrs

			reduce tax-related risks.	
5.	Practical Case Studies and Real-World Applications	1. Case Study 1: Preparing GST returns for a service-based business. 2. Case Study 2: Managing ITC claims and reversals for a trading company. 3. Case Study 3: Reconciling financial statements with GST returns for a manufacturing firm. 4. Mock Audit Exercise: Conducting a GST audit and preparing GSTR-9C for a simulated company.	5. Demonstrate GST compliance and filing processes in practical business scenarios, simulating real world challenges. 6. Reconcile mismatches and errors in GST returns using data reconciliation techniques to ensure accuracy. 7. Conduct a mock GST audit and generate compliance reports and preparing GSTR-9C 8. Analyze GST reports to provide actionable insights for businesses.	11 Hrs

TABLE 3: OVERALL COURSE LEARNING OUTCOME ASSESSMENT CRITERIA AND USECASES

LEARNING OUTCOME	ASSESSMENT CRITERIA	PERFORMANCE CRITERIA	USECASES
Execute GST registration and filing processes by interpreting complex legal	1. Interpret legal requirements for GST registration and filing. 2. Formulate operational	1. Demonstrates understanding of legal requirements and consistently aligns them	Use Case 1: GST Return Filing: A retail business needs to file its GSTR-3B and GSTR-9.

requirements, aligning them with operational needs, and ensuring seamless compliance across business functions.	<p>strategies to meet GST compliance processes.</p> <p>3. Implement end-to-end GST registration workflows.</p>	<p>with business needs.</p> <p>2. Strategically aligns operational needs with compliance processes with implementation or documentation</p> <p>3. Effectively executes workflows accurately, aligning documentation, eligibility, and timelines with operational and regulatory requirements.</p>	Participants will simulate the filing process using sample data.
File and reconcile various GST returns (e.g., GSTR-1, GSTR-3B, and GSTR-9) with precision by addressing common errors and implementing corrective measures to enhance accuracy and adherence to deadlines.	<p>1. Compile and validate data for GST returns.</p> <p>2. Apply corrective measures for errors in GST returns.</p> <p>3. Reconcile filed returns with transactional data.</p>	<p>4. Ensures timely compliance for GSTR variations and resolve key data mismatches or address common errors.</p> <p>5. Identifies and resolves errors effectively, implementing reconciliation and verification techniques to ensure compliance.</p>	Use Case 2: ITC Management: A manufacturing company has mismatches in GSTR-2A and its purchase register. Participants will reconcile the data and rectify ITC claims.

		6. Critically analyses mismatches in transactional data and resolves errors through advanced reconciliation strategies.	
Integrate payment and refund mechanisms, including reverse charge transactions, by evaluating eligibility scenarios, ensuring compliance, and streamlining workflows for operational efficiency.	<p>7. Evaluate eligibility scenarios for GST payments and refunds.</p> <p>8. Streamline workflows for reverse charge transactions.</p> <p>9. Execute payment and refund processes seamlessly.</p>	<p>10. Interprets eligibility scenarios effectively, occasionally overlooking minor compliance opportunities.</p> <p>11. Implements streamlined workflows effectively, ensuring regulatory adherence with minor refinements needed.</p> <p>12. Ensures efficiency in handling transactions, maintaining compliance while minimizing operational delays.</p>	<p>Use Case 3: E-Way Bill and Invoice Preparation: A logistics business requires E-Way Bills for goods transportation. Participants will prepare compliant invoices and generate E-Way Bills.</p> <p>Use Case 4: GST Refund Claim: A service-based company overpaid its GST. Participants will process a refund claim with accurate documentation.</p>

<p>Conduct and analyse GST audits by applying advanced reconciliation techniques to detect discrepancies, resolve mismatches, and recommend actionable improvements for compliance practices.</p>	<p>13. Detect discrepancies using reconciliation techniques.</p> <p>14. Analyze audit data for actionable recommendations .</p> <p>15. Prepare and present comprehensive audit reports.</p>	<p>16. Identifies discrepancies but requires further refinement to resolve and document discrepancies.</p> <p>17. Interprets audit data to recommend impactful measures, resolving mismatches and improving adherence to GST guidelines.</p> <p>18. Develops comprehensive reports that highlight critical issues and propose actionable resolutions for enhanced compliance.</p>	<p>Use Case 5: GST Audit and Report Preparation: Conduct a mock GST audit for a trading company, prepare GSTR-9C, and highlight non-compliance areas with actionable recommendations .</p>
<p>Design innovative strategies to address filing errors, ensure regulatory compliance, and optimize tax liabilities by leveraging real-world scenarios and practical</p>	<p>19. Identify areas for compliance improvement.</p> <p>20. Develop innovative tax optimization strategies.</p> <p>21. Apply strategies in</p>	<p>22. Evaluates intricate compliance issues and develops initial strategies for addressing errors with moderate efficacy.</p> <p>23. Creates impactful</p>	

business applications.	practical business contexts.	<p>solutions, leveraging analytical skills and creative approaches to address compliance issues.</p> <p>24. Executes strategies with high efficiency, demonstrating measurable improvements in compliance, liability optimization, and operational workflows.</p>	
------------------------	------------------------------	---	--

TABLE 4: LIST OF FINAL PROJECTS (PROJECTS THAT COMPREHENSIVELY COVER ALL THE LEARNING OUTCOME)	
SL.NO	FINAL PROJECT
1.	GST Registration Process: Simulate the registration process for a business exceeding the turnover threshold.
2.	Preparing GST-Compliant Invoices: Design invoices for taxable and exempt supplies, ensuring adherence to GST rules.
3.	Filing GSTR-1 for a Retail Business: Prepare and file outward supply details, including sales data, credit/debit notes, and exports.
4.	Filing GSTR-3B with ITC Adjustments: Record GST liabilities, adjust input tax credits, and file GSTR-3B for a service-based business.
5.	Annual Return Filing (GSTR-9): Consolidate GST data for a financial year and file the annual return, ensuring accuracy.

6.	Reconciling GSTR-2A/2B with Purchase Data: Identify mismatches in ITC claims and reconcile them with supplier data.
7.	Generating E-Way Bills: Simulate the process of creating E-Way Bills for the transportation of goods across states.
8.	GST Refund Process for Exports: Prepare a refund claim for zero-rated supplies and ensure correct documentation submission.
9.	Handling Reverse Charge Mechanism: Record reverse charge transactions for a business dealing with specified goods and services.
10.	GST Compliance for a Start-Up: Prepare a compliance plan for a newly established business, covering registration, invoicing, and filing.
11.	GST Refund for Inverted Duty Structure: Calculate and claim refunds for a business with higher tax rates on inputs than on outputs.
12.	Audit and Reconciliation for GSTR-9C: Conduct a GST audit and reconcile data for filing Form GSTR-9C.
13.	GST Payment and Challan Management: Generate payment challans, process GST payments, and reconcile with ledger accounts.
14.	Mixed Supply and Composite Supply Compliance: Analyze transactions involving mixed and composite supplies and determine GST applicability.
15.	GST Compliance for E-Commerce Operators: Prepare GST returns, including TCS compliance, for an e-commerce business.
16.	GST Risk Assessment Report: Identify potential risks in GST compliance and suggest corrective measures for a mock business.
17.	GST Treatment for SEZ Transactions Document the GST implications for supplies made to and received from SEZ units.

18.	GST Compliance for a Manufacturing Firm Simulate compliance processes, including ITC claims, stock transfers, and returns filing.
19.	Preparing GST Reports for Management Generate and interpret GST reports, such as tax liability and ITC utilization, for decision-making.
20.	Creating a GST Compliance Training Guide Develop a step-by-step guide for employees to handle invoicing, filing, and audit preparation.

TABLE 5: COURSE ASSESSMENT RUBRICS (TOTAL MARKS: 75)				
ASSESSMENT CRITERIA	DESCRIBE THE CRITERIA OF THE BELOW CATEGORY PERFORMANCE			TOTAL MARKS
	FAIR	GOOD	EXCELLENT	
Knowledge and Concept Application	Demonstrates basic understanding of GST concepts with limited ability to link them to real scenarios.	Demonstrates GST concepts clearly and applies them effectively in moderately complex scenarios.	Provides in-depth analysis and insightful interpretation of GST principles, solving complex challenges.	10
Task Execution and Accuracy	Completes tasks with frequent errors; struggles with documentation and compliance requirements.	Completes tasks accurately with minimal errors; resolves issues effectively in most cases.	Executes tasks flawlessly with precision, ensuring compliance and resolving even intricate issues	10
Problem Solving	Struggles to apply	Applies GST	Demonstrates advanced problem-	20

and Real-World Scenario Application	GST concepts effectively to real-world problems; provides generic solutions	concepts effectively to most scenarios; solutions are practical and relevant	solving skills with innovative and impactful solutions for challenges.	
Documentation and Reporting (Invoices, Returns, Audits)	Prepares documents with frequent errors or partial compliance ; struggles with reconciliations.	Prepares accurate and compliant documents with occasional minor discrepancies; resolves issues efficiently.	Consistently delivers flawless and GST-compliant documentation; reconciles data and resolves complex discrepancies	20
Case Studies and Projects	Provides limited analysis with basic recommendations; struggles to address complex challenges	Delivers detailed analysis with actionable recommendations; addresses challenges effectively.	Produces comprehensive and strategic analyses with innovative recommendations for real-world scenarios.	15