

Goods and Services Act (GST) - Syllabus

1. GST Basics

- What is GST
- Types of GST
 - CGST
 - SGST
 - IGST
- GST registration types
- When GST Mandatory
- Tax Invoice / Credit Note / Debit Note
- GST rates (5%, 12%, 18%, 28%)
- HSN & SAC codes

2. GST Configuration in Tally Prime

- Enable GST in company
- GST details setup
- Tax ledgers Creation
- Setting GST rates for stock items in Company level, Group Level and Inventory Level

3. GST Transactions

- Supply under GST
- Local GST purchase & sales
- Interstate GST purchase & sales
- GST on services
- Input Tax Credit (ITC)
- ITC Reversal
- Reverse Charge Mechanism
- Printing GST Invoices

4. GST Returns

- Understanding GST Returns Filing and due dates
- GSTR-1
- GSTR-3B
- GSTR-2B
- GSTR-9
- GSTR-9C
- Invoice Management System (IMS)
- Viewing GST reports in Tally
- GST liability & ITC reports

5. E-Invoice

- Meaning of E-Invoice
- Difference between Normal Invoice and E-Invoice
- Who must generate E-Invoice
- When E-Invoice Mandatory
- Invoice Reference Number (IRN)
- Invoice Registration Portal (IRP)
- Auto population in GSTR1

6. E-Way Bill

- Meaning of E-Way Bill
- Supplier / Recipient / Transporter
- When E-Way Bill Mandatory
- E-Way Bill Structure
- Validity of E-Way Bill
- Updating and cancellation of E-way Bill