



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



Certificate Course on GST at Kolkata

Organised by:

GST & Indirect Taxes Committee



November 2026- 13, 14, 15, 20, 21, 22, 27, 28 & 29
December 2026- 5



10:00 am to 05:00 pm



ICAI Centre of Excellence (CoE)

Plot No. IIA/20, in Action Area- IIA, Newtown,
Kolkata- 700156, Near Aliah University

FEES
₹12,000 /-
plus GST

30 CPE Hours
(25 hours after the classes + 5 hours
after the Assessment Test)

Keynote Speakers



CA. Umesh Sharma

Chairman

GST & Indirect Taxes Committee



CA. Rajendra Kumar P

Vice-Chairman

GST & Indirect Taxes Committee

*Background Material on GST & GST Act(s) and Rule(s)-Bare Law
will be provided as Course Material*



Registration Link

[https://learning.icai.org/
committee/gst/kolkata/b
atch-168/](https://learning.icai.org/committee/gst/kolkata/attach-168/)

TOPICS

- Introduction to GST & Constitutional provisions related to GST
- Supply & Levy of GST
- Composition Levy
- Classification
- Nature of Supply
- Time of Supply
- Place of Supply
- Valuation
- Reverse Charge Mechanism
- Import and Export Under GST
- Registration
- Input Tax Credit
- Input Service Distributor and Job Work
- Finalization of accounts from GST perspective
- Exemptions under GST
- Maintenance of Books of account and records
- Return & Payment of Tax
- E-way Bill & E-invoicing
- Assessment
- Audit by tax authorities
- Refunds
- Annual Return & Reconciliation Statement
- Inspection, Search & Seizure
- Demand Recovery
- Offences and Penalties
- Appeals & Revision
- Advance Ruling
- Handling notices/demands/ appeals
- Case studies
- Recent Judicial Pronouncements
- Ethical Practice & Professional Opportunities



**Follow GST & IDT Committee's
WhatsApp Channel**



Details about the Course

[https://idtc.icai.org/about-certificate-
course.html](https://idtc.icai.org/about-certificate-course.html)

Contact us: gst@icai.in / 0120-3045954