



## Diploma in GST Practitioner (Offered in association with L&T EduTech)

### Executive Summary

Larsen & Toubro (L&T) is a major Technology, Engineering, Construction, Manufacturing and Financial Services conglomerate, with global operations across 50 countries. With 8+ decades of strong customer focused approach and continuous quest for world-class quality, L&T has unmatched expertise across various sectors like Technology, Engineering, Construction, Infrastructure, Hydrocarbon, Defence, Power, Manufacturing, Finance and has maintained a strong leadership in all its major lines of business.





## About L&T EduTech

L&T, with its 8+ decades of experience in multiple business lines and industries, has taken a mission to address the existing skill gap in academia through L&T EduTech. L&T EduTech is a digitally driven learning initiative which aims towards empowering learners through conceptual and practical learning. The core objective of this initiative is to enhance the skill sets of students and aspiring professionals. L&T EduTech has developed an end-to-end learning frame work encompassing pedagogy & platforms for learning, skilling, assessments, certifications and facilitating placement opportunities.

## Course Title: Diploma Certification on GST Practitioner

<b>Total Contact Hours</b>	200 Hours (Includes MCQ's, Simulation and General Activities, Group Discussions and Assessments) 40 Hours Project Work
<b>Stream</b>	Recommended for B Com, M. Com Students

## Course Outline:

**Module 1:** GST\_Overview and Basic Concepts, Supply under GST, Charge of GST and GST Exemptions.

**Module 2:** Place of supply, Time and Value of supply, Input Tax Credit

**Module 3:** Registration, Tax Invoice, Debit & Credit note and E invoicing, Returns, GST Root Understanding of Place, Time & Value of Supply, ITC Availment / Non Availment

**Module 4:** Assessment Procedures and Audit, Refunds, Penalties, Demand and Recovery, GST returns filing, TDS & TCS under GST

**Module 5:** Accounting Treatment of GST, Purchases, Sales, RCM



## Course Outcome

- Apply and utilize knowledge of GST fundamentals to identify and interpret relevant provisions in GST laws and regulations. Understand the steps involved in the GST registration process.
- Remember the sequence of steps involved in the GST registration process and the eligibility criteria for registration.
- Assist businesses in completing GST registration forms accurately and submitting required documents to regulatory authorities.
- Generate E-Way Bills accurately and efficiently for the movement of goods, ensuring compliance with GST regulations and addressing practical considerations.
- Demonstrate the ability to create invoices and other documentation in compliance with GST laws and regulations.

**Mode of Delivery:** *Hybrid - Both physical sessions and instructor-led virtual sessions.*

### Program Fee:

Course Title	Hours/Credits	Amount in INR
<b>GST Practitioner</b>	200 Hours (Spread over 6 months)	25,000 + 18% GST