

**ADDITIONAL
SKILL ACQUISITION
PROGRAMME**



GST using Tally

Contents

About the programme:	3
Programme outcomes:	3
Eligibility criteria:	3
Duration of the programme:	3
Offline training centres:	3
Course syllabus:	3
Certification Process:	8
Certificate issued by	8

Course name: GST using Tally

About the programme:

The course has modules from fundamentals of GST to practicals of GST using Tally. The programme is enriched with varied business scenarios, charts, observations, solved illustrations, and practice scenarios on Tally. It is structured in a blended format which gives learners the flexibility to learn at their own pace while being guided by experts.

Programme outcomes:

- Complete understanding from fundamentals of GST to Practical of GST using Tally
- Introduction to GST, e-way bill, GST e-Invoicing, accounting intrastate and interstate supply of goods and services, accounting purchases from composition dealer, exempt supply, B2C supply, input tax credit set off against liability, GST tax payment, accounting supply of goods and services under reverse charge (RCM), unregistered dealers (URD), sales involving consignee (Ship To) and buyer (Bill To), recording journal vouchers with nature of adjustments, generating GST returns for regular dealer in Tally and filing GST returns for regular dealer in Tally, composition dealer under GST regime.

Eligibility criteria:

- BCom graduates and final-year students
- Any candidate with basic knowledge in Accounting and Tally

Duration of the programme:

- Hours: 45
- Days: 45
- Months: 2

Offline training centres:

NA

Course syllabus:

Module 1: Introduction to GST,

Unit:

1.1 Introduction

- 1.2 Indirect Taxation prior GST
- 1.3 GST Implementation in India
 - 1.3.1 Why GST was introduced in India?.
 - 1.3.2 Understanding GST Taxation System
 - 1.3.2.1 Dual GST
 - 1.3.2.2 Structure of GST
 - 1.3.2.3 Determination of Tax
- 1.4 Registration
 - 1.4.1 GSTIN Structure.
 - 1.4.2 Business Liable to Register under GST.
 - 1.4.3 Mandatory Registration.
- 1.5 Process of Registration under GST
 - 1.5.1 Existing Registration
 - 1.5.2 New Registration
 - 1.5.2.1 New Registration as a Regular Dealer
 - 1.5.2.2 Composition Tax Payer
 - 1.5.2.3 Amendment, cancellation and renovation of registration
- 1.6 Supply of Goods and Services
 - 1.6.1 Scope of Supply
 - 1.6.2 Place of Supply
 - 1.6.2.1 Determining the Place of Supply of Goods
 - 1.6.2.2 Determining the Place of Supply of Services
 - 1.6.3 Time of Supply
 - 1.6.4 Value of Supply
- 1.7 Mixed Supply and Composition Supply
 - 1.7.1 Mixed Supply.
 - 1.7.2 Composite Supply
- 1.8 Transition to GST
 - 1.8.1 Registered Business
 - 1.8.1.1 Availied Input Tax Credit
 - 1.8.1.2 Unavailed CENVAT Credit and Input VAT on capital goods
 - 1.8.2 Availing the input credit held in closing stock
- 1.9 Invoicing
 - 1.9.1 Tax Invoice
 - 1.9.2 Bill of Supply
 - 1.9.3 Credit Note, Debit Note and Supplementary Invoice
 - 1.9.4 Transportation of goods without issue of Invoice
- 1.10 Input Credit Mechanism
 - 1.10.1 Entitlement of Input Tax Credit
 - 1.10.2 Non-Entitlement of Input Tax Credit
 - 1.10.3 Input Tax Credit Set Off
 - 1.10.4 Input Tax Credit Claim
- 1.11 GST Returns
 - 1.11.1 Regular Dealer
 - 1.11.2 Composition Tax Payer
 - 1.11.3 Payment of Tax Conclusion Key Takeaways

Module 2: Getting Started with GST (Goods)

Unit:

- 2.1 Introduction
- 2.2 Enabling GST and Defining Tax Details
- 2.3 Intrastate Supply of Goods
 - 2.3.1 Intrastate Inward Supply
 - 2.3.2 Intrastate Outward Supply
- 2.4 Interstate Supply of Goods
 - 2.4.1 Interstate Inward Supply
 - 2.4.2 Interstate Outward Supply
- 2.5 Return of Goods (Purchase and Sales Returns)
 - 2.5.1 Purchase Returns
 - 2.5.2 Sales Returns
- 2.6 E-Way Bill
 - 2.6.1 Components of e-Way Bills
 - 2.6.2 Who must generate e-Way Bills
 - 2.6.3 Conditions for generating e-Way Bills
 - 2.6.4 Validity of e-Way Bill
 - 2.6.5 E-Way Bill Setup in Tally.ERP 9
 - 2.6.5.1 Recording of Invoice with e-Way Bill
 - 2.6.5.1.1 Interstate Supply of goods to a Registered Dealer
- 2.7 Supplies Inclusive of Tax
- 2.8 Defining Tax Rates at Master and Transaction Levels
 - 2.8.1 Defining GST Rates at Stock Group Level
 - 2.8.2 Defining GST Rates at Stock Item Level
 - 2.8.3 Defining GST Rate at Transaction Level
- 2.9 Hierarchy of Applying Tax Rate Details
- 2.10 GST Reports
 - 2.10.1 Generating GSTR-1 Report in Tally.ERP 9
 - 2.10.2 Generating GSTR-2 Report in Tally.ERP 9
 - 2.10.3 Generating GSTR-3B Report in Tally.ERP 9
- 2.11 Input Tax Credit Set Off
- 2.12 GST Tax Payment
 - 2.12.1 Timelines for payment of GST
 - 2.12.2 Modes of Payment
 - 2.12.3 Challan Reconciliation Conclusion Key Takeaways

Module 3: Recording Advanced Entries (Goods)

Unit:

- 3.1 Introduction
- 3.2 Purchases from Composition Dealer
- 3.3 Purchases from Unregistered Dealer
- 3.4 Exports.
 - 3.4.1 Exports through LUT/Bond
 - 3.4.2 Exports Taxable
- 3.5 Imports
- 3.6 Supply of Goods to SEZ
- 3.7 Supply of Exempted Goods.

3.8 Advance Receipts and Payments

3.8.1 Advance Receipts if Turnover is Less than ` 1.5 Crores

3.8.2 Advance Receipts if Turnover is More than ` 1.5 Crores

3.8.2.1 Accounting Advance Receipt and Sales Invoice in the same month

3.8.2.2 Accounting Advance Receipt and Sales Invoice in different months

3.8.2.3 Accounting Advance Receipt and Cancellation of Order in same month

3.8.3 Accounting Advance Payments for Purchase under Reverse Charge

3.9 Mixed Supply and Composite Supply under GST

3.9.1 Mixed Supply of Goods

3.9.2 Composite Supply of Goods Conclusion. Key Takeaways

Module 4: GST Return Filing (Goods)

Unit:

4.1 Introduction

4.2 Filing GSTR-3B Returns

4.2.1 Generating the JSON file from Tally.ERP 9 and uploading the same in GST portal

4.2.2 Generating excel file from Tally.ERP 9 and filing returns using GSTR-3B Excel Offline

Utility Tool

4.2.3 Filing Returns online directly on the GST portal

4.3 Filing GSTR-1 Returns

4.3.1 Generating the JSON file from Tally.ERP 9 and uploading the same in GST portal.

4.3.2 Generating excel file from Tally.ERP 9 and filing returns using GSTR-1 Excel Offline

Utility Tool

4.3.3 Filing Returns online directly on the GST portal

4.4 Filing GSTR-2 Returns

4.4.1 Downloading GSTR-2 file from the GST portal

4.4.2 Importing JSON file in Tally.ERP 9 and reconciling the status of invoices in GSTR-2

4.4.3 Generating the return in JSON format and filing GSTR-2

4.5 Exporting e-Way Bill Report

4.5.1 Exporting Bulk or Consolidated e-Way Bill invoices from Tally Conclusion Key Takeaways

Module 5: Getting Started with GST (Services),

Unit:

5.1 Introduction

5.1.1 Determining the Supply of Services.

5.1.2 Determining Place of Supply of Services

5.2 Activation of GST and defining tax at company level

5.3 Intrastate Supply of Services

5.3.1 Intrastate Inward Supply

5.3.2 Intrastate Outward Supply

5.4 Interstate Supply of Services

5.4.1 Interstate Inward Supply

- 5.4.2 Interstate Outward Supply
- 5.5 Cancellation of Services
 - 5.5.1 Cancellation of Inward Supply of Services
 - 5.5.2 Cancellation of Outward Supply of Services
- 5.6 Defining Tax Rates at Master and Transaction Levels. Conclusion Key Takeaways

Module 6: Recording Advanced Entries (Services)

Unit:

- 6.1 Introduction
 - 6.1.1 Accounting Multiple Services in a Single Supply
 - 6.1.2 Recording Partial Payment to Suppliers
- 6.2 Outward Supplies
 - 6.2.1 Recording Outward Supply with Additional Expenses.
 - 6.2.2 B2C Supply of services (Business to Consumers).
- 6.3 Time of Supply of Services 6.4 Place of Supply of Services.
 - 6.4.1 Determining place of supply of services
- 6.5 Exempt Supply of Services under GST
- 6.6 Export Supply of Services under GST
- 6.7 Reverse Charge on Services under GST
- 6.8 Advance Receipts from Customers under GST
 - 6.8.1 Advance Receipt and issuing Invoice on same month
 - 6.8.2 Advance Receipt and issuing Invoice on different month
- 6.9 Generating GSTR-3B Report in Tally.ERP 9
- 6.10 Generating GSTR-2 Report in Tally.ERP 9 Conclusion Key Takeaways.

Module 7: Composition Dealer

Unit:

- 7.1 Introduction.
- 7.2 Conditions to be satisfied under the scheme
- 7.3 Enabling GST and Defining Tax Details
- 7.4 Recording purchase transactions for composition dealer.
 - 7.4.1 Intrastate Inward Supply.
 - 7.4.2 Interstate Inward Supply.
 - 7.4.3 Intrastate Inward Supply of Services with Discount.
- 7.5 Recording sales transactions for composition dealer
- 7.6 Imports
 - 7.6.1 Import of Goods
 - 7.6.2 Import of Services.
- 7.7 GST Reports.
 - 7.7.1 Generating GSTR-4 Report in Tally.ERP 9
 - 7.7.2 E-Filing GSTR-4 from Tally.ERP 9
 - 7.7.2.1 Filing GSTR-4 by generating JSON from Tally.ERP 9
 - 7.7.2.2 Filing GSTR-4 using GST Offline Tool
 - 7.7.2.3 Filing GSTR-4 directly on the GST portal Conclusion Key Takeaways

Certification Process:

Candidates must appear for an online assessment after the completion of the course.
Certificate will be issued based on the merits in the examination

Certificate issued by

Tally Education Pvt. Ltd. and Additional Skill Acquisition Programme, Kerala.