



MAHARASHTRA NATIONAL LAW UNIVERSITY MUMBAI

Centre for Advanced Training in Taxation

IN ASSOCIATION WITH

THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA (GSTPAM)

LAUNCHES

P.G.DIPLOMA PROGRAM IN GOODS AND SERVICES TAX

ELIGIBILITY: GRADUATION IN ANY DISCIPLINE

STUDENTS ENROLLED IN AN UNDERGRADUATE LAW PROGRAM WHO HAVE
PASSED THE THIRD YEAR AND ARE CURRENTLY IN THEIR FOURTH, OR
FIFTH YEAR OF THEIR COURSE ARE ELIGIBLE TO APPLY.

2022-2023



Table of Contents

1. About the University
2. About the GSTPAM
3. From Vice-Chancellor's Desk
4. Registrar's Message
5. From the President of GSTPAM
6. Message of Diploma Course Coordinator from GSTPAM
7. About Centre for Advanced Training in Taxation
8. About P. G. Diploma in Goods and Services Tax
9. Course Structure & Conduct of the program
10. Contact Information

About the University

The University offers BA., LL.B.(Hons .) five years integrated program, One year LL.M. program in Constitutional Law, Corporate and Commercial Laws, Criminal Law, Maritime Law and an M.A (Executive) in Mediation and PhD Programme. Since its inception in 2015, the University has made serious and sincere efforts to excel in the field of legal research and education. Within five years the University has been able to traverse an arduous yet, promising path filled with lots of possibilities for the future. Prof. (Dr.) Anil G. Variath serving as Registrar of the University. With his dynamic vision coupled with excellent administrative and academic skills is enabling the university to make newer strides in the field of legal education. In recent years the University has taken long strides in areas of research and has established Research Centers. The University is steered by distinguished judges, senior advocates, eminent academicians, seasoned and senior bureaucrats as members of governing bodies and they guide our students with their rich and valuable experience. Cognizant of this changing paradigm of learning MNLU Mumbai has signed MoUs with some leading Universities and premier Institutions in India and abroad for a more sustained and engaged exchanges of ideas relate

About the GSTPAM

The Goods & Services Tax Practitioners' Association of Maharashtra (formerly known as The Sales Tax Practitioners' Association of Maharashtra / STPAM) is a State-level body of Sales Tax Practitioners' established in the year 1951. The Association has its membership spread all over the State of Maharashtra comprising of Tax Practitioners and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries and Advocates practicing in GST, VAT, Service tax and allied laws. The Association has Regional Centers at district places to cater to the needs of members practicing in various districts of Maharashtra.

The STPAM now renamed as GSTPAM is governed by its own constitution and is registered with the Charity Commissioner and also under the Societies Act. The elected President, Officer Bearers and 15 members of the Managing Committee conduct the activities of the Association.

Its main object is to educate the public in general and the members in particular on Indirect Taxes operative in the State of Maharashtra and whole of India.

The STPAM has produced stalwarts like Late R. V. Patel, Late N.

C. Mehta, Late B. C. Joshi, Late P. V. Surte, S. S. Gaitonde, P. C. Joshi, Late T. M. Chhatpar and Late J. K. Sheth, to name a few. The Association is marching ahead with full confidence under their guidance to achieve its objects and the young generation is taking over the leadership gradually from them and these stalwarts in turn have reposed their full confidence in the young leadership.

With the advent of GST, the Association, now known as the GST Practitioners' Association of Maharashtra has started spreading awareness and knowledge on GST and has taken a big leap into the goods and service tax arena for educating its members.

Last but not the least, whenever our motherland faces natural calamities or neighbour's aggression, the association is always in the forefront to render monetary help.

The highlights of activities of GSTPAM are as under:

1. Publication of its journal 'Sales Tax Review' on 25th of every month.
2. Maintaining up-to-date library with the latest and important books on Sales Tax, Allied Laws and all other books and e-library.
3. Holding Study Circle Meetings, Workshops, Seminars/Conferences, and Non-Residential and Residential Refresher Courses in India and abroad.
4. Holding 'Guidance Cell Meetings' at Mazgaon Library.
5. Circulation of Short Notes on Tribunal decisions and full text of important Tribunal decisions.
6. Conducting coaching class, holding Mock Tribunal, orientation course and Intensive Study Course.
7. Circulation of Gazettes and Trade Circulars.
8. To bring out small booklets immediately after amendments to Sales Tax and Allied Laws, at a nominal price.
9. To hold meetings to educate the public on Sales Tax and other matters of public interest.
10. Make Representations to appropriate authorities in the interests of trade, commerce and industry.
11. To keep continuing the interaction and co-operation with other professional bodies for holding seminars and cultural/sports activities.
12. GSTPAM has been a member of Advisory Committee of the Government of Maharashtra which is formed to obtain suggestions and recommendations for proper administration in the interests of trade, commerce and industry.

VICE-CHANCELLOR'S DESK



Prof.(Dr.) Dilip Ukey

Maharashtra National Law University Mumbai established under Maharashtra National Law University Act, 2014 is a culmination of the long -cherished aspirations of the law fraternity to impart quality and advanced legal education and promote social centric and society research in the field of law. Within five years of its inception, the University has excelled in academic and research heights and marched a long way ahead in fulfilling its prime goal of disseminating advanced legal knowledge and imparting professional skills to the students in particular and the legal fraternity in general.

Maharashtra National Law University Mumbai within seven years of its inception, the University has excelled in academic and research heights and marched a long way ahead in fulfilling its prime goal of disseminating advanced legal knowledge and imparting professional skills to the students and the legal fraternity in general, MNLU Mumbai in association with The Goods and Services Tax Practitioner Association of Maharashtra have taken great efforts to materialize the course on Post Graduate Diploma Programme in GST. It is a niche course which offers conceptual understanding to the students of the provisions of Indirect Tax Laws specifically GST. Since the subject of tax law is inherently complicated, therefore, this course is designed with a tailored approach to teach student about changing modalities of tax administration.

The successful implementation of course will benefit law students, tax practitioners, CA, CS, accountants, etc. P.G. Diploma in Goods and Services Tax is a bold initiative to quip the students about appropriate legal armaments to meet any eventualities in the present competitive world. It will provide a platform to learn specialized course under expert guidance by the professionals who are practicing in the field of taxation. While presenting this program before the legal fraternity, I also urge the young talents to make optimum use of these unique opportunities.

REGISTRAR'S DESK



Prof.(Dr.) Anil G.Variath

Maharashtra National Law University Mumbai, one of the premier Institutions of national importance in legal learning has recorded a consistent improvement in its academic research and professional performances within a short span of five years under the patronage of its Chancellor Hon'ble Mr. Justice Sharad Arvind Bobde Chief Justice, Supreme Court of India and under the able leadership of its Vice-Chancellor Prof. (Dr.) Dilip Ukey.

Maharashtra National Law University Mumbai is committed to providing students with tools and facilities which are required to tackle the problems caused by the complex transitioning of the society. These Socio-political problems or challenges is often used to convey the view that these situations can be solved by economic and social measures. But for that scientific and technical knowledge is required to base an effective social action. Goods and Services Tax is one such area which is not explored, and problems are still in society. With the view to provide the effective solutions to societal problems related to tax regime this PG Course was developed.

Post Graduate Diploma in Goods and Services Tax gives an overall understanding of the Goods and Services Tax, its inception, compliance, implementation, and enforcement. This course was designed with the understanding the impact of GST on businesses, organizations and especially as it pertains to finance regime of India and thereby reconceptualizing and restructuring pricing strategies as well in accordance with GST.

This course will make the student s job ready and will help to develop skills, no matter if the student intends to enter or return to private practice, in-house employment or government service. Students will be offered a varied modules which will enabling them to gear their qualification in a specific career trajectory.



Adv Sunil G. Khushalani

The Goods and Services Tax Practitioners' Association of Maharashtra (formerly known as The Sales Tax Practitioners' Association of Maharashtra / STPAM) is a State -level body of Sales Tax Practitioners' established in the year 1951. With the advent of GST, the Association, now known as the GST Practitioners' Association of Maharashtra (GSTPAM) has started spreading awareness and knowledge on GST and has taken a big leap into the Goods and Service Tax arena for educating its members.

The Association has its membership spread all over the State of Maharashtra comprising of Tax Practitioners and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries and Advocates practicing in GST, VAT, Service tax and allied laws. The Association has Regional Centers at district places to cater to the needs of members practicing in various districts of Maharashtra.

Its main object is to educate and enrich members with the knowledge on Indirect Taxes operative in the state of Maharashtra and across whole of India. Having witnessed structure of Diploma Course, I am convinced that this diploma course is of great help and learning for the Participants and it shows that future of legal profession in the field of taxation is very bright. I would like to specially acknowledge and appreciate the efforts of Past President of Our Association Advocate Dinesh Tambde and Chairman of Committee, Advocate Vinod Mhaske & Convenor CA Jatiin Chheda & Advocate Pravin Jadhav in conceptualizing and formulating diploma course along with identification of Topics and relevant faculty. I am also thankful to all the faculty of our association who have readily accepted our invitation for sharing their knowledge and experience in this course. I would like to express my deep gratitude to Hon'ble Vice -Chancellor Prof. Dr. Dilip Ukey and his team for their sincere cooperation and undying faith in us. I wish participant all the best and every success and hope this will go long way.

With good wishes,

Adv Sunil G. Khushalani President,
The Goods and services Tax Practitioner's
Association of Maharashtra



Adv Vinod Mhaske
Course Co-Ordinator



CA Jatiin Chheda
Course Co-Ordinator



Adv Pravin Jadhav
Course Co-Ordinator

Taxation laws by its very nature are ever dynamic and keep changing to evolve and to become best suitable to the Citizens of the Nation. Therefore, practicing in the Taxation laws is a specialized area of practice. After inception of the Goods and Services Tax (GST) across India, the Trade and Industry naturally had to change their modalities of tax administration to suit the changes in indirect taxation. Further, the practitioners who were practicing in old indirect tax laws such as Central Excise, VAT etc. had to compulsorily study the provisions of GST Law to advise their clients. Since the GST Law is new and evolving day by day with various changes to make it best suitable to the Citizens of the Nation, new amendments are taking place or Notifications / Circulars are being issued to amend and explain the GST Law. This has created need of experts in the profession who will advise the Trade and Industry to implement the correct GST Law. Also, since the law is new, there are no precedents available to guide the interpretation of various provisions in GST Law. These all aspects have enhanced the scope of career and practice in GST Law either in the form of employment in the Trade and Industry or as an expert in the field of practice of GST to advise Trade and Industry in GST matters and to assist them in compliance and litigations. Therefore, it's the need of an hour that there should be a specialized course which would train and well equip with the required knowledge to various professionals, employees of Trade and Industry, lawyers and graduates in any stream willing practice GST. The Post Graduate GST Diploma Course (PG GSTDC) is designed in such a manner that the person enrolled for the course will be trained from every angle required to become efficient GST practitioner.

Any Commerce Graduate can start practicing as a GSTP once he obtains certificate of practice from the concerned Government Authority after complying with certain formalities. We at GSTPAM have several GSTP's who are really learned and knowledgeable by their experience of practice in taxation for many numbers of years and they are well known in the fraternity for their knowledge. Perhaps, there is no specialized course or qualification by way of which a GSTP could say that he possesses a specialized qualification. This diploma course will give recognition to GSTP's by way of recognized post-graduation qualification.

We are grateful to the Hon'ble Vice-Chancellor Prof. Dr. Dilip Ukey of Maharashtra National Law University (MNLU) for giving us the helping hand and an opportunity to formulate such course in affiliation with MNLU. This course will definitely elevate the class of GST Practitioners from the perspective knowledge and training to say that they possess specialized qualification. However, this course is not only useful to GSTP's, but also to practicing Lawyers, Chartered Accountants, Cost and Management Accountants and various other professionals including the tax executives working in the Trade and Industry.

I must recognize the efforts taken by our Past President Adv.Dinesh Tambde and past Co -coordinators CA. Dilip Phadke who have taken great efforts to materialize this course. I am also thankful to our President Adv Sunil G. Khushalani for motivating the whole team for successful implementation of this course and Convenor CA Jatiin Chheda & Advocate Pravin Jadhav for their wholehearted cooperation. The whole team of GSTP Guidance Committee have given valuable contribution for setting up the required things for this course. The last but not least the successful implementation of this course is not possible without active involvement and great support of Prof (Dr) Anil Variath, Registrar and Dr.CS Shama shah, Course Director of MNLU. I am thankful to all of them.

I am sure this Post Graduate GST Diploma Course (PG GSTDC) will be of great help to the fraternity and will fetch an overwhelming response.

With warm regards,

Adv Vinod K. Mhaske Course

Coordinator

Chairman of GSTP Guidance Committee

The Goods and Services Tax Practitioner's Association of Maharashtra

About the Centre

The Centre for Advanced Training in Taxation laws is established at Maharashtra National Law University, Mumbai with the objective to advance Studies and Research in the area of Taxation. Dr. CS Shama Shah Ph.D, CS-ICSI, LL.B, MBA, PGDFM, FDP- IIM-Indore, CMA*, LL.M*, is the Honorary Director of the Centre. The Centre has the vision to foster and promote a thorough understanding of the Indian Tax System, tax policies and laws and their implication for domestic and International Business Practices. Taxes in India are levied by the State and Central Government. While tax law might sound to be something very generic, it is indeed one of those aspects of the Indian Legal Structure that tend to affect every Indian citizen on a daily basis. Although many believe that Tax law demands great quantitative skills, it rather wants the student's focus on ethics, passions for the subject and incomparable intellectual capacity to keep up with the tax reforms. The Centre will be offering P.G. Diploma courses, Certificate Courses, Practical Training sessions, Workshops, Webinars and Interactive sessions in coming days. The Centre will help students widen their knowledge on taxation laws with practical orientation towards the subject. The Centre is introducing this Post Graduate Diploma Course in Goods and Services Tax with the objective to understand the make aware the concept of GST procedural law for ensuring compliance in review, internal and annual audit. This Course will make the learners equipped with the knowledge of Goods and Services Tax and legal requirements to take it ahead if any discrepancies found in its execution.

About The Course

IN THE PROCESS OF ENHANCING ITS ACADEMIC HORIZON, MAHARASHTRA NATIONAL LAW UNIVERSITY MUMBAI UNDER ITS CENTRE FOR ADVANCED TRAINING IN TAXATION LAWS IS COMING UP WITH NEW COURSE UNDER THE ACTIVE GUIDANCE OF THE VICE CHANCELLOR PROF. DR. DILIP UKEY. THE UNIVERSITY IS INTRODUCING P. G. DIPLOMA PROGRAMMES FROM THE YEAR 2021 AS A PROFESSIONAL BOOSTER TO PRACTISING ADVOCATES AND OTHER PROFESSIONALS. THE COURSE IS DESIGNED TO PROVIDE HANDLING OF LITIGATION IN INDIRECT TAXES. HOW TO PREPARE AND REPRESENT BEFORE THE DEPARTMENTAL AUTHORITIES IN VARIOUS PROCEEDINGS LIKE ADJUDICATION, APPEALS INSPECTION AND SEARCH

Objective

1. To master The Goods and Services Tax along with knowledge of allied laws
2. To master Profession Tax Act
3. To know the procedural aspects starting from registration to assessment, adjudications and appeals by.
 - a) identifying possible issues on the ground for businesses and legal interpretation of some of the confusing provisions.
 - b) gaining insight in certain topics with different perspectives with aid of old jurisprudence.
 - c) understanding reconciliation statement, review, internal and annual audit.
4. To become ready to take a job in any recognized organization in Indirect Tax Department by becoming ready to face ambiguity and anomalies in Law while in employment.

Course Structure

The lectures for the Programme will be conducted in online mode which will be supplemented by 3 slots of classroom instruction of one-week duration each. Online lectures will be conducted only on the weekends and holidays. Every Lecture will be recorded. The recording of the lecture will be provided to the candidates only if prior intimation and permission will be taken from the course coordinator.

The learning environment includes online lectures on weekends, Webinars, Seminars, and conferences on Campus, practical demonstrations, visits to courtrooms etc.

Evaluation and Grades:

The grading system will be as per the Maharashtra National Law University Mumbai regulations.



CONDUCT OF THE PROGRAMME



The course is designed with the objective of having physical and interactive lectures. But because of government protocols/rules, the lectures will be conducted online on virtual platform. Once the physical lecture would be started, subject to government protocols/rules, the students who have place of residence in and around Mumbai up to Dahisar and thane will have to attend physically. However, students who are from outside the said places can attend the live broad casted lectures. Lectures will be conducted only on the weekends and holidays. Every lecture will be recorded. The recording of the lecture will be provided to the candidates only if prior intimation and permission will be taken from the concerned faculty. The learning environment includes online lectures on weekends, webinars, group discussions on online platform. Evaluation and grades: the grading system will be as per the Maharashtra national law university Mumbai regulations refund of fee in case of withdrawal of admission: 100% fees paid will be refunded up to 15 days from the date of admission granted to the student. Thereafter for the next 15 days period, the refund will be 50%. No refund will be made available after 30 days from the date of admission. Medium: English language eligibility: a) Bachelor's degree or an equivalent degree in any discipline from any recognized university; or b) Candidates appearing for the final year examination of graduation are also eligible to apply.

ELIGIBILITY

- a) The course is open to students (UG and PG), Research Scholars and Academicians and working professionals.
- b) Students enrolled in an undergraduate Law program who have passed the second year and are currently in the third, fourth, or fifth year of their course are eligible to apply.

ADMISSION PROCESS

Direct Admission subject to fulfillment of the eligibility criteria and on the full payment of the fees.

Kindly fill the form on the following Link <https://mnlumumbai.edu.in/pgdgst.php>, attach the fee receipt and mail on pgdiplomagst@mnlumumbai.edu.in

Documents to be attached

- Admission Form
- Graduation Certificate
- Final Year Mark sheet
- Updated Resume
- Passport Size Photo
- Proof of Fees Paid

Mail the same to pgdiplomagst@mnlumumbai.edu.in with the subject- PG Diploma GST Admission

COURSE DIRECTOR

DR. CS SHAMA SHAH

DIRECTOR FOR ADVANCE TRAINING IN TAXATION LAWS
MAHARASHTRA NATIONAL LAW UNIVERSITY MUMBAI

EMAIL : PGDIPLOMAGST@MNLUMUMBAI.EDU.IN

DIRECTORCATTL@MNLUMUMBAI.EDU.IN



DURATION

The course duration is of 1 year and the Programme is to be completed within 3 years. Failing which re -registration on the term & conditions prescribed by the university is required. The course

Fee Structure

Course fee: Rs. 35,000/- Convocation fee will be charged separately as per the University Rules.

Repeat exam fee / Supplementary Exam fee will be charged @ Rs.500/- per paper

Bank Details

Name of the Bank : Axis Bank Ltd. (Saving Account) Name of the Payee: MNLU Centre for Advance Training in Taxation Laws

Account No: 921010035255906 IFSC code: UTIB0000246



DURATION

The course duration is of 1 year and the Programme is to be completed within 3 years. Failing which re -registration on the term & conditions prescribed by the university is required. The course

Fee Structure

Course fee: Rs. 35,000/- Convocation fee will be charged separately as per the University Rules.

Repeat exam fee / Supplementary Exam fee will be charged @ Rs.500/- per paper

Bank Details

Name of the Bank : Axis Bank Ltd. (Saving Account) Name of the Payee: MNLU Centre for Advance Training in Taxation Laws

Account No: 921010035255906 IFSC code: UTIB0000246

DETAILED SYLLABUS

	<u>SEMESTER -I</u>
1	Constitutional Aspects and Basic Concepts of GST
2	Definitions
2.1	Important definitions (80 definitions) including IGST.
3	Levy and Collection of Tax
3.1	Supply including Schedule I, II, III
3.2	Nature of Supply including zero rated supply (sec. 16)
3.3	Composite & Mixed Supply
3.4	Levy & Collection of tax including classification and rates of tax (Including IGST)
3.5	Composition levy & exemptions
4	Time, Value and Place of Supply
4.1	Time of Supply
4.2	Value of Supply
4.3	Place of Supply of Goods and Services
5	Input Tax Credit (ITC)
6	Overview of Customs Act
7	Taxation under VAT & Profession Tax along with returns
8.	Registration
8.1	Registration, cancellation, revocation including practical
9.	TDS, TCS & ISD
9.	Accounts and Records
9.1	Introduction to accountancy Books of org. entry, ledger to final accounts

9.2	Tax invoice, Delivery Challan, Credit Notes & Debit Notes incl. e-invoicing
9.3	Accounts & other record including reading of accounts (ECL, ECRL, ELL)
9.4	Finalisation of Accounts & Annual Return

	<u>SEMESTER -II</u>
10	Returns & payment of tax including practical
11	GST Audit & Reconciliation with books of account
12	Refunds including practical
13	E-way bill including consequences & Practical
14	Assessment & Departmental Audit
15	Demands & Recovery
16	Inspection, Search, Seizure &
17	Offences, Penalties & Arrest, CRPC
18	Advance Ruling
19	Apportionment of taxes, settlements, Job work, e-commerce operator, anti-profiteering & Miscellaneous
20	Liability to pay in certain cases
21.	Administration
21.1	Administrative structure of GST, Introduction to GST portal, GST Council website and CBIC website.
22	Appeals & Revision
23	Sale of Goods Act, Indian Contract Act, Transfer of Property Act
24	Companies Act & Partnership Act
25	Relevant provisions of Income Tax Act
26	CPC, Indian Evidence Act, Information Technology Act
27	Mock Tribunal and drafting of reply to Show Cause and Appeals



FOR ANY DOUBTS, KINDLY CONTACT

Mahvish Kazmi, Course Co-ordinator

 **+918291452478**

 **pgdiplomagst@mnlumumbai.edu.in** [https://](https://www.crcjmnlum.com/)

 **[/www.crcjmnlum.com/](https://www.crcjmnlum.com/)**

TEAM OF GSTPAM INSTRUMENTAL FOR PG GST DIPLOMA COURSE:

GSTP Guidance Committee		
Sr. No	Name	Designation
1	Vinod Mhaske	Chairman & Coordinator for Course
2	Jatiin Chheda	Convenor & Co-coordinator
3	Pravin Jadhav	Joint Convenor
4	Dinesh Tiwari	Member
5	Sunil Khushalani	Ex-officio
6	Pravin Shinde	Ex-officio
7	Mahesh Madkholkar	Ex-officio
8	Parth Badheka	Ex-officio
9	Dilip Phadke	Member
10	Milind Bhonde	Member
11	Rahul Thakar	Member
12	Prasad Kshirsagar	Member
13	Dr. Shashank Dhond	Co-opted Member
14	Aalok Mehta	Co-opted Member
15	Aditya Seema Pradeep	Co-opted Member
16	Amol Mane	Co-opted Member
17	Ashvin Acharya	Co-opted Member
18	Dinesh Tambde	Co-opted Member
19	Hiral Shah	Co-opted Member
20	Narendra Sonawane	Co-opted Member
21	Sachin Gandhi	Co-opted Member

- THE STUDENT SUCCESSFULLY COMPLETING THE POST GRADUATE GST DIPLOMA COURSE (PG GSTDC) MAY BE ADMITTED AS A MEMBER OF GSTPAM, SUBJECT TO ELIGIBILITY TO BECOME MEMBER OF GSTPAM AS PER ITS CONSITUTION,