

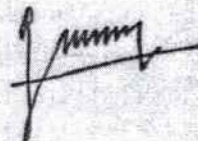
NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES AND NARCOTICS, FARIDABAD

Mandatory Training for Promotion to the grade of Superintendent (GST)
(For GST/Central Excise Zones having no Preventive Officer Cadre)

Date	Session	Broad Outline	Topic in detail
Day 1	I	Change in Role on promotion	Role of Superintendent in Range/Commissionerates /Directorates including as a quasi-judicial authority
	II	Citizens' Charter	Vision document, SEVOTTAM, Regulatory Functions-Service Functions-Our Standards, Our Commitment
	III-IV	Ethics, Integrity, Vigilance, Conduct Rules	Understanding of Conduct Rules, Do's & don'ts in conduct, IPR, Annual return of Asset and Liabilities
Day 2	I-II	Gender Sensitization	Need for Gender Sensitization Overview of sexual harassment of women at workplace (Prevention, Prohibition and Redressal) Act,
	III	RTI Act, 2005	Compliance requirement by CPIO/ACPIO & Common pitfalls
	IV	Stress Management and yoga	Stress Management and yoga
Day 3	I-II	Administration and Establishment	Office Procedure Manual, Functions of the Head of Office (HoO)
	III-IV	Procurement of Goods and Services	E Procurement and GEM & through Purchase Committee
Day 4	I-II	Leadership and Human Resource Development	
	III-IV	Managing Self and Time, Change Management	Nuances of Self, Johari Window, Time Management
Day 5	I-II	Legacy Issues	Overview of Legacy issues of Central Excise and Service Tax
	III	Recovery of Arrears and write off procedure	
	IV	Handling Court Matters During Investigation	Anticipatory bail application, Writ petitions etc.



Day 6	I to II	Overview of GST Act 2017	<p>Broad Overview of Changes in GST Law (CGST, IGST, SGST and UTGST) since 1st July 2017:</p> <ul style="list-style-type: none"> • Registration (including cancellation, amendment) • Reverse charge mechanism • Small tax payers package -MSME <ul style="list-style-type: none"> • Export package • Changes in Rates • Anti-profiteering mechanism
	III-IV	Classification of Goods & Services	Classification of Goods & Services under GST/ Customs Act 1962, Understanding HSN Classification
Day 7	I-II	IGST & Concept of Supply	<p>Concept of Supply- Scope Schedule I,II,III; Place of supply, Time of supply</p>
	III-IV	Input Tax Credit	<p>Eligibility and conditions for taking Input Tax Credit Apportionment of Credit and Blocked Credits, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess, Goods and services eligible for grant of CENVAT Credit</p>
Day 8	I	Composition Scheme	<p>Legal Impositions Condition and restrictions for supply of goods and for supply of services, Effective date of Composition levy Validity of composition levy Rate of tax</p>
	II	E-Way Bill	E-Way Bill Mechanism Rule 138 of CGST Rules
	III	TDS/TCS	TDS Mechanism in GST TCS Mechanism in GST
	IV	Job Work	Concept & Procedure, Liability of GST on job work, Transitional provisions related to job work



Day 9	I-II	Returns under GST	Returns Mechanism in GST <ul style="list-style-type: none"> • GSTR-1 • GSTR-3B • GSTR-2A New Return Mechanism <ul style="list-style-type: none"> • Salient features- Sahaj <ul style="list-style-type: none"> • Sugam • Normal (RET-I, Annex I & II) • Annual Return GSTR9/9C
	III-IV	Refunds	Refund on exports, Refund of unutilized ITC
Day 10	I-II	Assessment, Audit & Advance Ruling	Assessment & Audit in GST <ul style="list-style-type: none"> • Best judgment assessment <ul style="list-style-type: none"> • Summary assessment • Provisional assessment • Audit by department • Special Audit by CA/CMA Advance Ruling mechanism in GST
	III-IV	Inspection, Search, Seizure & Arrest	Inspection, Search and Seizure, Inspection of goods in movement Power to Arrest, power to access business premises, Officers to assist Proper Officers
Day 11	I-II	SCN & Demand	Ingredients of a good SCN, How to incorporate details of investigation conducted and statements recorded in the SCN, Deficiencies noticed in investigation with example, Common errors in SCN.
	III-IV	Adjudication & Appeals	Procedure and provisions of adjudication, Powers of adjudication of various officers, Appeal mechanism under GST/Customs Act, 1962, How to handle/defend cases before appellate Tribunal/High Court/ Supreme Court
Day 12	I-II	Export and Import under GST	Procedure and requirements
	III-IV	Overview of the Customs Act, 1962	Special focus on Section 123 (Town seizures), Transaction value and Customs Valuation Rules etc.

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Day 13	I-II	Overview of Foreign Trade Policy and Export Promotion Schemes	MEIS, DEEC, EPCG, Impact of GST on Imports and Exports
	III	Risk Management and Assessment of goods	
	IV	Ease of Doing Business	SWIFT, AEO, DPD, DPE, e Sanchit etc.
Day 14	I & II	Passenger Clearance and Baggage Clearance under Customs Act, 1962	At Airports/Land Customs Station Advance Passenger Information System (APIS)
	III-IV	Duty Drawback Scheme and IGST Refunds	
Day 15	I-II	Overview of NDPS Act, 1985 and Wildlife Protection Act, 1972 Other Allied Acts.	Role and responsibility of Customs & GST officers in compliance of NDPS Act, 1985 and Wildlife Protection Act, 1972 etc.
	III	Documentation of Goods (Import and Export)	Bill of Entry, IGM, Shipping Bill, EGM, Examination of goods, drawl of samples and procedures related to sample testing
	IV	Indian Customs EDI System	Understanding of ICES, ICEGATE, Data warehouse, NIDB etc.