



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
राष्ट्रीय सीमा शुल्क, अप्रत्यक्ष कर एवं नार्कोटिक्स अकादमी, जोनल कैम्पस, भोपाल
NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES & NARCOTICS, ZONAL
CAMPUS, BHOPAL
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F. No. II (15)07/NACIN/BPL/Access-LMS/2019/557

Bhopal, Dated 6th July, 2020

To,

Principal Chief Commissioner / Chief Commissioner of CGST & Central Excise (All)
Principal Director General / Director General under CBIC (All)
Commissioner (Coordination), CBIC, New Delhi

Madam / Sir,

Subject: Access to Online Course on “GST Audit and Supply of Services” - reg.

Audit is one of the most important instruments to safeguard the GST revenue leakage. Thus, it becomes imperative for the tax officers to properly appreciate and understand the concept of Audit in the GST regime.

2. Officers need to upgrade their skills and knowledge concerning Audit. Against this backdrop, NACIN ZC, Bhopal had recently organized training program of four days on “**GST Audit and Supply of Services**” for the officers at Raipur. The resource persons for the workshop were two master trainers notified by the Directorate General of Audit, New Delhi.

3. Videos of Lectures delivered during the workshop, and PowerPoint Presentations have been clubbed together to constitute a Course, which has been uploaded online, on the NeGD Learning Management System (LMS) of NACIN. It is pertinent to mention that as the lectures were held in Raipur, most part of lectures are in Hindi. **Twenty lectures spanning around 16 hours and eleven PowerPoint Presentations containing 419 slides are available in this Course.** Details of PPTs and Lectures, topic-wise, are enclosed as **Annexure-A**. Each video lecture contains two juxtaposed video streams, namely (i) video of faculty; and (ii) video of projector screen, on which PowerPoint presentations are displayed. This gives the feel of classroom setting.

4. The advantage of LMS is that the registered officers can view the contents of this Course online at a time and place of their choice; and they can visit the same content as many times as they wish. The content can be seen on a PC / Laptop / Tab / Mobile, just like any other online content, e.g. Netflix.

5. It is strongly felt that **the benefit of this online resource ought to be shared with interested Group B and Group C officers**, as they are the officers at the cutting edge, who perform the audit on the premises. In view thereof, it is humbly requested to get this letter circulated up to the lowest field formations, so that interested Group B and Group C officers could register for this online course. Interested officers may kindly be asked to forward **any of their government email id** (icegate.gov.in/gov.in / nic.in) and mobile number (linked with Aadhar) **directly** to this office at nacembho-mp@gov.in (Email Only), to provide them access to this course. In the subject of email, they may be advised to mention *Online Course on “GST Audit and Supply of Services”*.

Yours sincerely,

(Abhai Kumar Srivastav)
Additional Director General

Encl.: As above (01 page).

Annexure-A

Lectures		
Sr. No.	Topic	Length of Video
1	Legal Provisions	45:37 min
2	Risk Based Selection Process	73:29 min
3	GST – Time of Supply	49:46 min
4	GST – Value of Supply	48:44 min
5	GST – Place of Supply	34:12 min
6	Introduction to Financial Accounting I	35:19 min
7	Introduction to Financial Accounting II	48:06 min
8	Reading and Understanding Financial Statements with reference to GST Audit - Part 1	42:41 min
9	Reading and Understanding Financial Statements with reference to GST Audit - Part 2	41:15 min
10	Reading and Understanding Financial Statements with reference to GST Audit - Part 3	48:56 min
11	Reading and Understanding Financial Statements with reference to GST Audit - Part 4	28:48 min
12	Proposed Systems Module for Audit	44:46 min
13	EA-2000 Audit	35:56 min
14	Ratios and Trends	64:20 min
15	Desirable soft skills for conducting Audit	46:21 min
16	Input Tax Credit under GST - Part 1	45:17 min
17	Input Tax Credit under GST - Part 2	34:09 min
18	Preparation of Audit Plan Based on Annual Report	69:09 min
19	Tally Accounting - Part 1	58:06 min
20	Tally Accounting – Part 2	41:27 min

PowerPoint Presentations		
Sr. No.	Topic	No. of Slides
1	Legal Provisions	22
2	Risk Based Selection Process	29
3	GST– Time of Supply – Value of Supply	61
4	GST– Place of Supply	24
5	Introduction to Financial Accounting	46
6	Reading and Understanding Financial Statements with reference to GST Audit	62
7	Proposed System Module for Audit	44
8	EA-2000 Audit	20
9	Ratios and Trends	43
10	Desirable Soft Skills for Conducting Audit	35
11	Input Tax Credit under GST	33