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**Basic Concepts of GST** 

Input Tax Credit - GSTR relating to Input tax

Rule 88D Amendment

Rule 88C

Rule 37 A

Manner of utilization of credit Sec 49(5)

Condition for Availment of ITC sec 16

Meaning of Input Tax, Inward Supply, Deemed delivery, Goods received in lots

Reversal of ITC for non-payment of consideration to supplier, ITC not available in case of depreciation computed on GST, Time limit for availment of ITC Apportionment of Credit

Meaning of Exempt Supplies

**Break** 

Meaning of Exempt Supplies

Rule 42

Rule 43

Special provision for availment of ITC by banking company & FI Sec 17(4)

Blocked Credit 17(5) and Rectification of returns related to blocked credit

ITC on Special circumstances – Sec. 18

Job work Provision Sec 19 read with Sec. 143

Break

Input Service Distributor Sec 20 & 21

Circular on replacement of parts during warranty

Circular on gross charge

Value of Supply Sec 15 meaning, Inclusions, Conditions for pure agent, Exclusions and Clarifications to relating circulars

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Chapter 5 Thinking Capacity - Your ability to think effectively

Chapter 6 People Capacity - Your ability to build relationships

Chapter 7 Creative Capacity - Your Ability to see options and find answers

Chapter 8 Production Capacity - Your ability to accomplish results

Chapter 9 Leadership Capacity - Your Ability to lift and lead others

Part 3 Choices

Chapter 10 Responsibility Capacity - Your choice to take charge of your life

Chapter 11 Character Capacity—Your Choices Based on Good Values

Chapter 12 Abundance Capacity—Your Choice to Believe There Is More Than Enough

Chapter 13 Discipline Capacity—Your Choice to Focus Now and Follow Through

Chapter 14 Intentionality Capacity—Your Choice to Deliberately Pursue Significance

Chapter 15 Attitude Capacity—Your Choice to Be Positive Regardless of Circumstances

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Requirements for a Court to Hear and Decide a Case

How a Federal Court Obtains Subject-Matter Jurisdiction

Diversity Jurisdiction Under 28 U.S.C. § 1332

Amount in Controversy Requirement Overview

**Exclusion of Interests and Costs** 

**Legal Certainty Test** 

Actions for Equitable Relief

Practice Problem 1.0

Aggregation of Claims

Determining Whether Claims can be Aggregated

Single P Joins Multiple Claims Against Single D

Multiple Parties Joined on 1 or More Claims

Practice Problem 2.0

Practice Problem 3.0

Practice Problem 4.0

**Defendant Counterclaims Against Plaintiff** 

Practice Problem 5.0

**Test-Taking Strategy** 

Conclusion

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