



**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament)

**GST & Indirect Taxes Committee**

**INVITATION FOR CONTRIBUTING TO INDUSTRY-SPECIFIC GST PUBLICATIONS**

The GST & Indirect Taxes Committee has decided to develop an **Industry-Specific GST Publication Series** to provide focused, structured, and practical analysis of GST issues across major sectors of the economy.

Members are invited to participate in the Book Writing Competition for preparation of concise industry-focused GST booklets.

**Booklet Structure (Mandatory Format)**

Each booklet must contain:

**Chapter 1 - Industry Background**

Overview, business models, sector characteristics and GST interface.

**Chapter 2 - Analysis of Relevant Statutory Provisions**

Detailed analysis of applicable Sections, Schedules, Rules, Notifications, Circulars, exemptions, rates and compliance framework. Any compliance requirements specific to the industry must be discussed.

Analysis should not be verbatim reproduction of the provisions but simple and reader friendly explanation thereof. The exact provisions, if required, may be included as an appendix at the end of the booklet.

**Chapter 3 - Judicial Decisions & Advance Rulings**

Relevant High Court/Supreme Court decisions, AAR/AAAR rulings and emerging litigation trends relevant to the industry.

**Chapter 4 - Key Sectoral Considerations & Way Forward**

Identification of current challenges, interpretational issues, practical compliance concerns and reasoned recommendations.

**Selection & Review Process**

To ensure quality and sectoral relevance of the publications, selection of contributors will be undertaken as under:

## **Stage 1 - Submission of Expression of Interest & Sample Chapters**

Interested members are required to submit their Expression of Interest (EOI) through the Google Form provided below and upload sample write-ups (approximately 300 words each) for the following chapters:

- Chapter 1 - Industry Background
- Chapter 2 - Relevant Statutory Provisions
- Chapter 3 - Judicial Decisions & Advance Rulings
- Chapter 4 - Key Sectoral Considerations & Way Forward

The samples should demonstrate the author's understanding of the industry and ability to present GST issues in a clear, structured and practical manner.

## **Stage 2 - Development of Complete Manuscript**

Based on evaluation of the sample submissions, selected members will be invited to develop the complete booklet manuscript in accordance with the prescribed structure.

### **Review Process**

- Sample submissions will be evaluated by a Panel of senior members having expertise in GST.
- Based on the evaluation, the Panel will identify suitable contributors who will be invited to prepare the complete booklet manuscript.
- The final manuscripts submitted by the selected contributors will be reviewed by the Panel. Based on such review, the Panel may:
  - - Select the entire manuscript; or
  - - Select specific chapters or portions thereof; or
  - - Compile selected portions from multiple contributors for the final publication.
- The Committee may also assign more than one contributor for a sector or combine contributions from multiple authors, wherever considered appropriate.

### **Honorarium & Recognition**

- ₹ 500 per page for selected original content.
- Appropriate credit shall be provided in the Preface of the publication.
- Payment will be made only for content selected for publication.

### **Timeline**

**Last date for submission of Expression of Interest along with sample chapters is 30<sup>th</sup> April, 2026.**

Selected contributors will thereafter be informed and invited to submit the complete manuscript.

### Important Conditions

- Submission must be original and unpublished.
- Plagiarism or copied material will lead to disqualification.
- Minimum length of the final booklet: 30 pages.
- Strict adherence to the prescribed structure is required.
- Upon acceptance, copyright shall vest with ICAI.
- The decision of the Committee regarding selection, modification or rejection of content shall be final and binding.

### Industries Identified

Publications will be developed on following sectors:

1. Information Technology & Digital Economy
2. Oil, Gas & Energy
3. Automobiles & Mobility
4. Metals, Mining & Materials
5. Healthcare & Pharmaceuticals
6. Transport & Logistics
7. Media, Entertainment & Leisure
8. Textiles & Apparel
9. Chemicals & Fertilizers
10. Education & Training Services
11. Telecommunications

### Expression of Interest (EOI)

Members with demonstrated sectoral expertise are encouraged to participate in this knowledge initiative.

Interested members may submit their details and **upload the sample chapters through the Google Form** available at the following link:

<https://forms.gle/NwUjs52UoNon5iTL7>

**Last date for submission is 30<sup>th</sup> April, 2026**