

ANNUAL REPORT 22-23

GST & INDIRECT TAXES COMMITTEE



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

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The GST & Indirect Taxes Committee of ICAI actively supports the Government in GST policy making, implementation, research and knowledge sharing through its technical publications, e-learning initiatives, newsletter, videos etc.

The Committee supports the capacity building initiatives of the Government by organising customised training programmes on GST for the Officers of the Central Tax, State Tax/Union Territory Tax and other Government departments. The Committee is diligently working to address and bridge the GST Knowledge Gap in every sector and of every stake holder.

The Committee also works to upgrade the skills of the members of ICAI and the taxpayers by organising lecture meetings, workshops, certificate courses, seminars etc. on GST & other indirect taxes independently and/or jointly with chambers of commerce, trade bodies, industry associations.

The Annual Report of the Committee for the year 2022-23 gives a walkthrough of the various initiatives taken by the Committee towards its objective of assisting the Government and upgrading the skills of the members and other stakeholders in GST. The report also showcases the efficacy of the various endeavours of the Committee in quantitative measures as well as through the testimonials and accolades received from the various stakeholders.

President's Message



CA. (Dr.) Debashis Mitra
President, ICAI

The GST & Indirect Taxes Committee of ICAI is one of the most important non-standing Committees of the ICAI. The Committee works closely with the Government in making indirect tax laws fair and simple and also in bridging GST knowledge gap in every sector and for every stakeholder. Another important function of the Committee is to take focussed measures for upskilling the members in GST so that they can help create an efficient indirect tax ecosystem.

The “Annual Report, 2022-23 – GST & Indirect Taxes Committee” recounts the various endeavours of the Committee undertaken during the Council year such as development of new publications, revision of existing publications, initiatives for GST knowledge sharing, submission of various technical inputs to the Government for GST policy making and implementation, capacity building initiatives taken for the Government officers and various CPE events organised for upskilling the members.

I congratulate CA. Rajendra Kumar P, Chairman, CA. Umesh Sharma, Vice-Chairman and all other members of the Committee in taking forward the cause of the Committee and serving the profession.

I extend my best wishes to the Committee for all its future endeavours!

Vice-President's Message



CA. Aniket Sunil Talati
Vice-President, ICAI

Taxes are vital for any economy as they are the major source of revenue, which is ultimately spent on various developmental needs. In India, tax laws are used as a tool by the government to propel growth and generate employment, promote infrastructural development, foster domestic manufacturing, etc.

Goods and Services Tax (GST) implementation has resulted in significant and lasting economic reforms in India. Every level of value addition is subject to the GST, a comprehensive, multi-stage, destination-based indirect tax. During the planning and implementation stages of the GST, the ICAI's GST and Indirect Taxes Committee was at the forefront of providing assistance and support to the government.

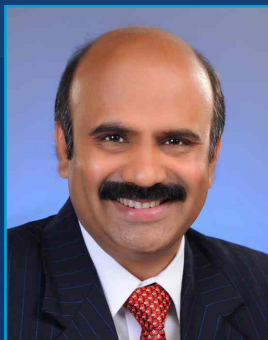
The Committee works tirelessly to increase the capacities of the Chartered Accountants in GST by regularly publishing new materials, holding certificate programmes, holding seminars and conferences, etc., and assisting the Government in every way feasible in the GST environment.

I am happy to note the various initiatives taken by the Committee during the Council year to meet its objectives. All such activities have been enlisted in this “Annual Report, 2022-23 – GST & Indirect Taxes Committee”.

I take this opportunity to congratulate CA. Rajendra Kumar P, the Chairman, and CA. Umesh Sharma, the Vice-Chairman of the Committee, for ably spearheading the Committee and making stellar contributions in taking the Committee to new heights.

My best wishes are with the Committee as they continue their excellent job in the years to come.

Chairman's Message



CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes
Committee

As I write this message, I recall the words of Martin Luther King Jr.- "Take the first step in faith. You don't have to see the whole staircase, just take the first step". When I took the reins of one of the most dynamic and vibrant Committees of the Institute of Chartered Accountants of India, the GST & Indirect Taxes Committee, for the third year in succession, I was fully cognisant of the duties and responsibilities that came along with it.

I am glad to present before you the Annual Report 2022-23 of the GST & Indirect Taxes Committee which summarizes the significant endeavours and achievements of the Committee during the Council year. It highlights the major initiatives and steps taken during the year to support the Government and to upskill the members. Most humbly I share with you that with the intensive efforts taken by the Committee, more than 2,600 officers of the Central Tax, State Tax and other Government Departments have been trained in the Capacity Building Programmes organised by the Committee. Another notable achievement of the Committee, which deserves a special mention is the National GST Symposium 2022 for CGST, SGST and UTGST Officers organised on 15th and 16th December, 2022. This was a pioneering event which brought together the Central Tax, State Tax and Union Territory Tax Officers on one platform to share their experiences and engage in discussions.

I take this opportunity to convey my sincere gratitude to CA. (Dr.) Debashis Mitra, President, ICAI and CA. Aniket Sunil Talati, Vice-President, ICAI for reposing their faith in me and continuously guiding me to take forward the cause of the Committee. I am also thankful to all our Council colleagues for motivating me to scale new heights in serving the profession. I also place on record the excellent support extended by CA. Umesh Sharma, the Vice-Chairman of the Committee and all the members of the Committee, co-opted members, special invitees to the Committee and other experts for their substantial involvement and contribution in meetings, preparation/review of publications, training the members/Government officers etc. and support in all the endeavours of the Committee.

I am grateful to the Central Board of Indirect Taxes & Customs (CBIC), Goods and Services Tax Network (GSTN), State Tax Departments of State Governments and other Government departments for providing wonderful opportunities to the Committee to serve them and work with them towards creation of a better indirect tax regime.

I also acknowledge and appreciate the tireless efforts of the Secretariat ably led by CA. Smita Mishra, Secretary to the Committee, along with her dedicated team members CA. Ajay Kumar Ray, CA. Tanya Pandey, CA. Deepak Aggarwal, Ms. Ambika V, Ms. Vini Singhal, Ms. Impreet Kaur and Mr. Puran, in achieving the objectives of the Committee.

Vice-Chairman's Message



CA. Umesh Sharma
Vice-Chairman
GST & Indirect Taxes
Committee

GST is now more than five years old in our country. The GST journey so far has been eventful and fast paced. With innumerable notifications, circulars, orders, instructions, FAQs etc. issued in the last five and a half years coupled with annual Finance Acts, GST has been keeping all the stakeholders fully occupied. While the Government has been diligently making amendments to address the issues, tax professionals have been engaged in meticulously analysing such amendments and the impact thereof on their client's businesses and the taxpayers have been on their toes in implementing such changes in their business processes and ensuring compliances.

The GST & Indirect Taxes Committee of Institute of Chartered Accountants of India has rendered unflinching support to the Government in ushering in the GST regime in India and continues to provide its unabated assistance in ironing out the post-implementation issues as well. Further, the Committee has also been playing crucial role in GST knowledge dissemination amongst all the stakeholders through its technical publications, GST Newsletter, live webcasts, e-learning, certificate courses, conferences and programmes.

The Annual Report 2022-23- GST & Indirect Taxes Committee gives a panoramic view of all the activities undertaken by the Committee during the Council year. I am extremely thankful to CA. (Dr.) Debashis Mitra, President, ICAI and CA. Aniket Sunil Talati, Vice-President, ICAI for bestowing upon me the responsibility of Vice-Chairman of this important Committee. I am indebted to CA. Rajendra Kumar P, Chairman of the GST & Indirect Taxes Committee, all my Council Colleagues, members of the Committee, special invitees to the Committee and all others who have extended their co-operation and encouraged me to deliver my best. Lastly, I would like to thank the Secretariat of the Committee for their dedication and support.



About ICAI

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 for regulating the profession of Chartered Accountancy in the country. The Institute, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. The ICAI is the second largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council constitutes of 40 members of whom 32 are elected by the Chartered Accountants and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance and other stakeholders.

Over a period of time the ICAI has achieved recognition as a premier accounting body not only in the country but also globally, for maintaining highest standards in technical, ethical areas and for sustaining stringent examination and education standards. Since 1949, the profession has grown leaps and bounds in terms of members and student base.

ICAI Vision 2030

By 2030, ICAI envisions to become world's leading accounting body, a regulator and developer of trusted and independent Professionals with world class competencies in accounting, assurance, taxation, finance and business advisory services.





The Institute of Chartered Accountants of India

Members of the 25th Council of ICAI 2022-25



CA. (Dr.) Debashis Mitra
President



CA. Aniket Sunil Talati
Vice-President



CA. Chandrashekhar
Vasant Chitale



CA. Dheeraj Kumar
Khandelwal



CA. Durgesh Kumar
Kabra



CA. Mangesh
Pandurang Kinare



CA. Piyush
S Chhajed



CA. (Ms.) Priti
Paras Savla



CA. Purushottamal
Hukamchand
Khandelwal



CA. (Dr.) Rajkumar
Satyanarayan Adukia



CA. Umesh Sharma



CA. Vishal Doshi



CA. Cotha
S Srinivas



CA. Dayaniwas
Sharma



CA. Prasanna
Kumar D



CA. Rajendra
Kumar P



CA. Sridhar
Muppala



CA. (Ms.) Sripriya
Kumar



CA. Ranjeet
Kumar Agarwal



CA. Sushil Kumar
Goyal



CA. Rohit Ruwatia
Agarwal



CA. Abhay Kumar
Chhajed



CA. Anuj Goyal



CA. Gyan Chandra
Misra



CA. Prakash Sharma



CA. (Ms.) Kemisha
Soni



CA. Sanjay Kumar
Agarwal



CA. Raj Chawla



CA. Hans Raj
Chugh



CA. Pramod Jain



CA. Charanjot
Singh Nanda



CA. (Dr.) Sanjeev
Kumar Singhal

Government Nominees



Shri Sanjay Kumar



Shri Ritvrit Ranjanam
Pandey



Shri Manoj
Pandey



Shri Deepak
Kapoor



Shri Rakesh Jain



Dr. P C Jain



Adv. Vijay Kumar
Jhalani



Shri Chandra
Wadhwa

GST & Indirect Taxes Committee [2022-23]

Members from the Sitting Council

CA. Rajendra Kumar P
Chairman

CA. Umesh Sharma
Vice-Chairman

CA. (Dr.) Debashis Mitra, President (Ex-officio)
CA. Aniket Sunil Talati, Vice-President (Ex-officio)
CA. Chandrashekhar Vasant Chitale
CA. Vishal Doshi
CA. Purushottamlal Hukamchand Khandelwal
CA. Mangesh Pandurang Kinare
CA. Priti Paras Savla
CA. Dayaniwas Sharma
CA. Sridhar Muppala
CA. Cotha S Srinivas
CA. Sripriya K
CA. Ranjeet Kumar Agarwal
CA. Sushil Kumar Goyal

CA. Rohit Ruwatia Agarwal
CA. Abhay Kumar Chhajer
CA. Anuj Goyal
CA. Gyan Chandra Misra
CA. Prakash Sharma
CA. Sanjay Kumar Agarwal
CA. Raj Chawla
CA. Hans Raj Chugh
CA. Pramod Jain
CA. Charanjot Singh Nanda
Shri Ritvik Ranjanam Pandey
Shri Vijay Kumar Jhalani, Advocate

Co-opted Members

CA. Upender Gupta
CA. (Dr.) Gaurav Gupta
CA. Gaurav Gupta
CA. Rajeesh Gupta
CA. Rajiv Jaichand Luthia

CA. Ashish Mundhada
CA. Dhruvank Parimal Parikh
CA. Arpit Mittal
CA. Alok Kumar Agarwal

Special Invitees

CA. Arvind Bhansali
CA. Uday Pimprikar
CA. Vinod Awtani
CA. Atul Doshi
CA. Tapas Ruparelia
CA. Bipin Shaha
CA. Mukesh Laddha
CA. Rajender Kumar Bhalla
CA. Rajesh Saluja

CA. Rohit Vaswani
CA. Dinesh Gupta
CA. Virender Chauhan
CA. Utsav Dogra
CA. Parveen Goel
CA. Kamal Puri
CA. Piyush Goyal
CA. Mohammad Salim
CA. Sikander Lal Sachdeva

CA. S Krishnan
CA. Chirag Jain
CA. Mahershi Vijayvergia
CA. Ujjval Sharma
CA. Harish Goel
CA. Sushant Gupta
CA. Vishal Jain
CA. Ayush Gupta
CA. O P Agarwal

Accomplishments of the Committee - Highlights



30 Capacity Building Programmes on GST for the Officers of State GST, Central GST, other Government Departments and PSUs upskilling more than 2,600 officers



National GST Symposium 2022 - Reinforcing Synergy for CGST, SGST and UTGST officers

- Brought together CGST, SGST and UTGST officers from 20 States and 2 Union Territories at one platform for exchanging ideas, engaging in discussions and sharing of experiences



Engagement/interaction meetings with legislators

- Hon'ble Chief Minister of Goa, Dr. Pramod Sawant
- Hon'ble Deputy Chief Minister of Bihar, Mr. Tarkishore Prasad
- Hon'ble Finance Minister, Government of Odisha, Mr. Niranjan Pujari
- Hon'ble Minister for Finance and Human Resources Management, Government of Tamil Nadu, Dr. Palanivel Thiaga Rajan



Discussion meetings with senior Government functionaries

- 16 State GST Commissioners
- 3 CBIC Members
- 4 Principal Commissioners and Commissioner, CGST



Suggestions on draft Form GSTR-3B, Concept Note on Aggregate Turnover, Post-Budget Memorandum 2022 and Pre-Budget Memorandum 2023



5 Representations on pertinent issues in GST to various authorities



10 Point GST Series

- **A new initiative towards GST Knowledge Dissemination**



43 CPE events on GST upskilling more than 14,382 members

- **8 National Conferences on GST**
- **15 Seminars**
- **7 Workshops**
- **7 Virtual CPE Meetings**
- **6 Webinars**



3 New Publications

- **Handbook on Inspection, Search, Seizure and Arrest under GST**
- **Significant Judicial and Advance Rulings in GST - A Compilation**
- **Handbook on Blocked Credit under GST**



6 Publications Revised

- **Handbook on Annual Return under GST**
- **Handbook on Returns and Payments under GST**
- **Handbook on Composition Scheme under GST**
- **Handbook on Accounts and Records under GST**
- **Handbook on Invoicing under GST**
- **Handbook on Exempted Supplies under GST**

Terms of Reference of the Committee



To assist, advise and guide the stakeholders so as to make indirect tax laws in the country simple, transparent, certain and equitable.



To examine GST law, rules, notifications, circulars, advance ruling, press release etc. enacted/ issued and to submit suitable suggestions/memoranda to the Central Government/State Governments/Union Territories/GST Council and such other bodies.



To examine other indirect tax laws, rules, regulations, notifications, circulars etc. enacted/ issued and to submit suitable suggestions/Pre and Post Budget Memoranda.



To make representations on GST and other indirect taxes to the Central Government/State Governments/Union Territories/ GST Council and such other bodies.



To assist, advise and interact with Government of India, State Governments, Union Territories, GST Council, Goods and Services Tax Network (GSTN) & other authorities and /or its committees/ groups formed, in policy matters and matters relating to functioning and administration of taxes.



To assist, advise and interact with Government(s) in foreign jurisdiction on matters relating to indirect taxes in collaboration with International Affairs Committee of ICAI.



To enhance the awareness/ knowledge of indirect taxes prevalent in India and abroad and the potential opportunities therein by organising workshops, certificate courses, seminars, e-learning, interactive programmes etc. independently and/or jointly with the Government / trade associations.



To update/review and revise existing publications and develop new publications as may be relevant including newsletters in physical form as well as through digital means.



To conduct research/ studies in India and/ or abroad and publish the same.



To conduct training programmes for officials of the Central Government/ State Governments/ Union Territories on areas relating to GST & other indirect taxes.



To carry out such other matters as the Council/President may refer to the Committee.

Partnering with the Government

Enabling Centre, States and Union Territories to deliberate and share experiences of the GST journey

National GST Symposium 2022 - Reinforcing Synergy

The Committee hosted a National GST Symposium, 2022 for CGST, SGST and UTGST Officers on 15th and 16th December, 2022 at Hotel Crowne Plaza, Chennai. The Hon'ble Minister for Finance and Human Resources Management, Government of Tamil Nadu, Dr. Palanivel Thiaga Rajan inaugurated the Symposium. The Symposium was organised to bring together the Central Tax, State Tax and Union Territory Tax Officers on one platform to foster synergy, discussions and exchange of ideas and to flag issues and brainstorm resolutions. High-ranking officers like Commissioners, Additional Commissioners, Joint Commissioners from GST Council, GSTN, CBIC and Central GST Commissionerates and

State Commercial Tax Departments from 20 States and 2 Union Territories participated in the Symposium.

The National GST Symposium, 2022 is a unique initiative of the Committee which enabled the Officers to share their experiences with GST - highlight the benefits accrued and the difficulties faced, and deliberate the expectations going forward. The Symposium is a pioneering event that will go a long way in making GST a good and simple tax. The National GST Symposium 2022 hosted by the Committee, as a part of Azadi Ka Amrit Mahotsav, is its contribution towards nation building and will be a trend setter for the future.



CA. (Dr.) Debashis Mitra, Hon'ble President, ICAI addressing the delegates through a video message. Seen sitting in the picture from L to R CA. Sundararajan R, Treasurer, SIRC, CA. Rajendra Kumar P, Chairman, GST & IDT Committee, Hon'ble Minister for Finance and Human Resources Management, Government of Tamil Nadu, Dr. Palanivel Thiaga Rajan, CA. Umesh Sharma, Vice-Chairman, GST & IDT Committee, CA. Ajay Kr. Ray, Dy. Secy., GST & IDT Committee



Hon'ble Minister for Finance and Human Resources Management, Government of Tamil Nadu, Dr. Palanivel Thiaga Rajan addressing the delegates at the National GST Symposium, 2022



L-R: Mr. Vijay Kumar Jhalani, Central Council Member, Government Nominee, Ms. Rakhi Biswas TCS, SSG, Commissioner, Tripura, Mr. DP Nagendra Kumar, IRS, Member, CBIC (Retd.), Ms. Chievitshu Nyuthe, Deputy Commissioner, Nagaland and Mr. Sibhi Chakravarthy Sadhu, IAS, Commissioner, Meghalaya at a Panel Discussion on Specific Issues of North-Eastern States



CA. Rajendra Kumar P, Chairman, and CA. Umesh Sharma, Vice-Chairman, GST & IDT Committee presenting a memento to the Chief Guest, Hon'ble Minister for Finance and Human Resources Management, Government of Tamil Nadu, Dr. Palanivel Thiaga Rajan

Reinforcing GST policy making, implementation and research - Technical inputs

(i) Suggestions on draft Form GSTR-3B

The Committee submitted its suggestions on Draft Form GSTR-3B issued by the Central Board of Indirect Taxes and Customs (CBIC) on 15th September, 2022. Further, the suggestions so submitted were also explained to Mr. Sanjay Mangal, Principal Commissioner, GST Policy Wing, CBIC at North Block in a personal meeting on 20th September, 2022.

Pursuant to the discussion in the meeting, additional suggestions on how to account for the mismatches in Form GSTR-1 & Form GSTR-3B, and changes that may be required in Form GSTR-9 and Form GSTR-9C to align them with the amended Form GSTR-3B, were submitted to the Principal Commissioner, CBIC on 4th October, 2022.

(ii) Concept Note on Aggregate Turnover under GST

The Committee examined the term “aggregate turnover” under the GST/VAT legislations of various countries and summarised its findings and recommendations in a 'Concept Note on Aggregate Turnover' and the same was submitted to the

Government for its consideration on 4th July, 2022. It was recommended that the exempt supplies be excluded from the definition of aggregate turnover.

(iii) Suggestions regarding Removal of Difficulties Order, 2022

Section 172 of the Central GST Act empowers the Central Government to make such provisions, by issuing a general or special order, as may be necessary for the purpose of removing the difficulty arising in giving effect to any provisions of this Act. Suggestions highlighting certain matters for which removal of difficulty orders may be issued were submitted to the Government on 29th June, 2022 as the power to issue such order was set to expire on 30.06.2022.

(iv) Review of GST Audit SOP and Manual of Madhya Pradesh

Based on the request received from the Department of Commercial Tax, Madhya Pradesh, the Committee reviewed the GST Audit SOP and Manual of the Department.

Enriching Agenda of the Union Budget - Budget Memoranda

(i) Post-Budget Memorandum - 2022 – Indirect Taxes

The Committee submitted its Post-Budget Memorandum, 2022 containing suggestions on the indirect tax proposals in the Union Budget 2022-23 to the Government on 10th March, 2022.

(ii) Pre-Budget Memorandum, 2023 - Indirect Taxes

The Committee submitted its Pre-Budget Memorandum, 2023 containing suggestions on issues relating to customs law to the Government on 30th November, 2022.



Striving to make indirect tax laws in the country simple, transparent, certain and equitable - Representations to the Government

(i) Representation for late fee waiver payable on GST Annual Return and GST Reconciliation Statement for the Financial Year 2020-21, filed on or before 31st March, 2022

The Committee submitted a representation to the Central Board of Indirect Taxes & Customs on 24th February, 2022 requesting for late fee waiver payable on GST Annual Return in Form GSTR-9/9A and GST Reconciliation Statement in Form GSTR-9C for the Financial Year 2020-21, filed on or before 31st March, 2022.

(ii) Representation to issue a circular on the lines of Internal Circular issued by the Office of Commissioner of State Tax, Maharashtra providing guidelines on legal issues pertaining to return scrutiny for tax periods 2017-18 and 2018-19

The Internal Circular No. 02A of 2022 dated 25.02.2022 issued by the Maharashtra Government provided Guidelines on legal issues pertaining to return scrutiny for tax periods 2017-18 and 2018-19. The said Internal Circular recognised that the errors noticed during the return scrutiny of FY 2017-18 and 2018-19 were largely bona fide errors committed by the taxpayers in their compliances due to lack of understanding of GST law and issues of GSTN system in the initial years of GST implementation. Further, the Circular required that in cases where difference in input tax credit (ITC) claim (CGST+SGST or IGST) per supplier is ₹2.5 lakh or more, the claimant should obtain certification from the Chartered Accountant of the said supplier certifying the output transactions and the tax paid thereon so as to comply with the provision of section 16.

Considering the benefit of the aforesaid circular, a representation was submitted to the Central Board of Indirect Taxes & Customs (CBIC) and GST Council on 21st July, 2022 for issuing a similar circular providing guidelines for return scrutiny. The Committee had also submitted a similar representation to the Commissioners of all the States.

Pursuant to Committee's representation, the CBIC has issued *Circular No. 183/15/2022-GST dated 27.12.2022* to deal with difference in ITC availed in Form GSTR-3B as compared to that detailed in Form GSTR-2A for FY 2017-18 and 2018-19. The said Circular provides that in case, where difference between the ITC claimed in Form GSTR-3B and that

available in Form GSTR-2A of the registered person in respect of a supplier for the said financial year exceeds ₹5 lakh, the proper officer shall ask the registered person to produce a certificate for the concerned supplier from the Chartered Accountant or the Cost Accountant, certifying that supplies in respect of the said invoices of supplier have actually been made by the supplier to the said registered person and the tax on such supplies has been paid by the said supplier in his return in Form GSTR-3B.

(iii) Representation to include Chartered Accountants as Technical Member of GST Appellate Tribunal

A representation has been submitted on 8th September, 2022 to Mr. Dushyant Chautala, Convenor of the Group of Ministers on Goods and Services Tax Appellate Tribunal, with a copy to Joint Secretary (Revenue) to include Chartered Accountants as Technical Member of GST Appellate Tribunal. The Group of Ministers shall recommend necessary amendments required in the provisions pertaining to GST Appellate Tribunal in the GST Laws to bring it in conformity with judgements of the Courts in relation to various aspects concerning Tribunals.

(iv) Representation to GSTN

A representation for configuring the new formula for refund of input tax credit under inverted rate structure as provided under the amended rule 89(5) of the CGST Rules, 2017, at GST portal was submitted to the Goods and Services Tax Network (GSTN) on 23rd September, 2022. Pursuant to the representation, the new formula has been configured on GSTN.

(v) Representation for empanelment of Chartered Accountants for special audit under Madhya Pradesh SGST Act, 2017

A representation for inviting expression of interest from Chartered Accountants for empanelment for the purpose of special audit under Madhya Pradesh SGST Act, 2017, was submitted to Mr. Lokesh Jatav, IAS, Commissioner, Department of Commercial Tax, Government of Madhya Pradesh. It was recommended that for buoyancy in tax revenue and better implementation of GST law, empanelment of Chartered Accountants for special audit under section 66 of the MP SGST Act, 2017 may be taken up.

Capacity Building Programmes for Officials of Central GST, State GST and Other Government Departments & PSUs

During the year, the Committee organised thirty Capacity Building Programmes for the Officials of the GST Departments of Central Government, State Governments, other Government Departments and PSUs as under:

S. No.	Date of Programme	Department	City	No. of Participants
1	18 Apr '22	Department of Commercial Tax, Madhya Pradesh	Indore	180
2	19 Apr '22	Department of Commercial Tax, Madhya Pradesh	Bhopal	196
3	25-29 Apr '22	Commercial Taxes Department, Bihar	Patna	90
4	23-24 May '22	Commissionerate of CT & GST, Odisha	Bhubaneswar	224
5	12-13 Jul '22	Department of Goods and Services Tax, Maharashtra	Mumbai	58
6	21-23 Jul '22	Commercial Taxes Department, Rajasthan	Jaipur	50
7	27-28 Jul '22	Commissionerate of CT & GST, Odisha	Bhubaneswar	180
8	4 Aug '22	Department of Goods and Services Tax, Maharashtra	Mumbai	58
9	24 Aug '22	Indian Oil Corporation Ltd, Mumbai	Mumbai	50
10	25 Aug '22	Department of Goods and Services Tax, Maharashtra	Mumbai	58
11	6-7 Sep '22	CGST Commissionerate, Goa	Goa	110
12	7 Sep '22	Department of Goods and Services Tax, Maharashtra	Mumbai	58
13	19-20 Sep '22	Department of State Tax, Goa	Goa	86
14	15-16 Sep '22	Bihar Finance Service	Patna	32
15	16 Sep '22	CGST (Audit) Commissionerate, Indore	Indore	60
16	11-12 Oct '22	Department of Goods and Services Tax, Aurangabad Division, Maharashtra	Aurangabad	120
17	18 Oct '22	Department of Commercial Tax, Madhya Pradesh	Bhopal	200
18	1-2 Nov '22	Bihar Institute of Public Administration and Rural Development, Gaya	Gaya	100
19	5-12 & 26 Nov '22	Chennai Metropolitan Water Supply and Sewerage Board, Chennai	Chennai	117
20	24-25 Nov '22	Commercial Taxes Department, Rajasthan	Jaipur	50
21	28-30 Nov '22	Commissionerate of Taxes, Government of Assam	Guwahati	75
22	8-10 Dec '22	Excise and Taxation Department, Haryana	Gurgaon	75
23	22-23 Dec '22	Treasuries and Accounts Department, Government of Tamil Nadu	Chennai	75
24	4-5 Jan '23	Commissionerate of Taxes & Excise, Tripura	Agartala	84
25	12-14 Jan '23	Excise and Taxation Department, Haryana	Gurgaon	83
26	16-18 Jan '23	Excise and Taxation Department, Haryana	Hisar	47
27	19-21 Jan '23	Excise and Taxation Department, Haryana	Karnal	54
28	23-25 Jan '23	Excise and Taxation Department, Haryana	Panchkula	48
29	30-31 Jan '23	Treasuries and Accounts Department, Government of Tamil Nadu	Chennai	42
30	5-6 Feb '23	Department of State Tax, Rajkot Division, Gujarat	Rajkot	180



DISCLAIMER

The places marked in the map are indicative only and not fit to scale. The depiction and use of boundaries, geographic names and related data shown on map are not warranted to be error free nor do they imply any endorsement or acceptance by the ICAI.



CA Rajendra Kumar P, Chairman, GST & IDT Committee presenting a memento to the Chief Guest, Honourable Chief Minister of Goa, Dr. Pramod Sawant at the Capacity Building Programme on GST for Department of Commercial Taxes, Goa at Panaji



Mr. Tarkishore Prasad, then Hon'ble Deputy CM of Bihar inaugurating the Capacity Building Programme on GST for Commercial Taxes Dept., Bihar at Patna, Dr. Pratima, IAS, Commissioner, SGST, CA. Rajendra Kumar P, Chairman, GST & IDT Committee, CA Ram Shankar, Vice-Chairman and CA. Sonu Kumar, Treasurer, Patna Branch (extreme right)



Inauguration of second batch of Capacity Building Programme for Treasuries and Accounts Department, Government of Tamil Nadu at Chennai. L to R: CA. Shravan B Mali, Faculty, CA. Ganesh Prabhu, Faculty, CA. Rekha Uma Shiv, Regional Council Member, SIRC, CA. Panna Raj S, Vice Chairman, SIRC, Mr. N Muruganandam, IAS, Additional Chief Secretary, Finance Dept., Tamil Nadu, Mr. K Vijayendra Pandian, IAS, Commissioner, Treasuries & Accounts Dept. and CA. Shaikh Abdul Samad A



Chief Guest Mr. Ashok Kumar Meena, IAS, Excise and Taxation Commissioner, Haryana with CA. Atul Gupta, Past President, ICAI (left) and CA. Charanjot Singh Nanda, Central Council Member, ICAI (right), at the inauguration of the Capacity Building Programme on GST for Excise and Taxation Department, Haryana at Panchkula



CA Rajendra Kumar P, Chairman, GST & IDT Committee and CA. Sripriya K, Central Council Member felicitating Mr. K Vijayendra Pandian, IAS, Commissioner of Treasuries and Accounts, Government of Tamil Nadu during the Capacity Building Programme on GST at Chennai. Also seen in the picture is CA Sundararajan R, Treasurer, SIRC



CA. Rajendra Kumar P, Chairman, GST & IDT Committee and CA. Sushil Kumar Goyal, Central Council Member felicitating Mr. Sushil Kumar Lohani, IAS, Commissioner, CT & GST, Odisha at the Capacity Building Programme for Commissionerate of CT & GST, Odisha at Bhubaneswar

Further, the Commercial Taxes Department, Govt. of Rajasthan in collaboration with GST & Indirect Taxes Committee of ICAI organised a stakeholders' meeting on 11th October, 2022 at Japiur. The meeting was organised to create awareness on new procedures of availment and reversal of input tax credit in Form GSTR-3B for the large taxpayers whose majority of output supply is exempt. The programme was inaugurated by Dr. Ravi Kumar Surpur, Chief Commissioner, Commercial Taxes Department, Rajasthan.



CA Rajendra Kumar P, Chairman, GST & IDT Committee and Ms. Rakhi Biswas, Commissioner of Taxes, Government of Tripura lighting the lamp at the inauguration of the Capacity Building Programme on GST for Commissionerate of Taxes & Excise, Tripura at Agartala. Also, seen in the picture is Mr. Prithwiraj Debnath, Deputy Commissioner of State Tax, Tripura



CA. Rajendra Kumar P, Chairman, GST & IDT Committee presenting a memento to Mr. Ashok Kumar Meena, IAS, ETC, Haryana at the Capacity Building Programme on GST for Excise and Taxation Department, Haryana at Gurugram. Standing next to Mr. Meena is Mr. Siddharth Jain, Addl. ETC, Haryana. Also, seen in the picture are CA Charanjot Singh Nanda, Central Council Member (extreme left) and CA. Mohit Singhal, Chairman, Gurugram Branch (extreme right)



L to R: CA. Gaurab Garodia, Chairman, Guwahati Branch, CA Rajendra Kumar P, Chairman, GST & IDT Committee, Chief Guest Mr. Rakesh Aggarwala, IAS, Principal Commissioner of State Tax, Assam, Mr. Siddharth Jain, IRS, Additional ETC, Haryana and CA. Saurabh Choudhary, Secretary, Guwahati Branch during inauguration of the Capacity Building Programme on GST for Commissionerate of Taxes, Assam at Guwahati



Lighting of Lamp at the Capacity Building Programme on Basics of Accounting & Financial Statement for Commercial Taxes Department, Rajasthan at Jaipur. L-R: CA. Lokesh Kasat, Faculty, Mr. Kuldeep Kumar Singh, Additional Commissioner BIU, CA. Rohit Ruwatia Agarwal, Central Council Member, CA. Prakash Sharma, Central Council Member, Mr. Utsav Kaushal, Additional Commissioner Enforcement, CA. Rajendra Kumar P, Chairman, GST & IDT Committee and CA. Kuldeep Gupta, Chairman, Jaipur Branch (second from right)



Lighting of lamp at the second Batch of Capacity Building Programme on GST for Excise and Taxation Department, Haryana at Gurugram. L-R: CA. Jitender, Secretary and CA. Mohit Singhal, Chairman, Gurugram Branch, CA. Naveen Garg, Chairman, NIRC, Mr. Krishan Kumar, Joint ETC, Mr. Pawan Kumar, Joint ETC and CA. Atul Gupta, Past President, ICAI



Lighting of Lamp at the Capacity Building Programme on GST for Department of Goods and Services Tax, Aurangabad Division, Maharashtra at Aurangabad. L-R: Mr. Praveen Kumar Rath, Deputy Commissioner SGST, CA Kedar Pande, Secretary, Aurangabad Branch, CA. Rajendra Kumar P, Chairman, GST & IDT Committee, Chief Guest, Mr. G Shreekanth, Joint Commissioner SGST(Admin) Aurangabad Division, CA. Umesh Sharman, Vice-Chairman, GST & IDT Committee and CA Yogesh Agrawal, Chairman, Aurangabad Branch



CA. Rajendra Kumar P, Chairman, GST & IDT Committee, CA. Purushottamlal Hukumchand Khandelwal, Central Council Member and CA Gaurav Kenkre, Chairman, Goa Branch (extreme left) presenting a bouquet to Mr. V Soundararajan IRS, Commissioner of CGST, Goa at the inauguration of the Capacity Building Programme on Accounting Aspects Related to GST for CGST Commissionerate, Goa at Goa



Inauguration of the Capacity Building Programme on GST for Department of Commercial Tax, Madhya Pradesh at Indore. L-R: CA. Anand Jain, Chairman, Indore Branch, Mr. Gopal Porwar, Joint Commissioner, CA. Umesh Sharma, Vice-Chairman, CA. Rajendra Kumar P, Chairman, GST & IDT Committee, Mr. Lokesh Jatav, Commissioner, CA. Kemisha Soni, Central Council Member, CA. Virender Chauhan, Special Invitee to the Committee and faculty and CA. Kirti Joshi, Regional Council Member, CIRC



Inauguration of Capacity Building Programme on GST for Officers of Bihar Finance Service at Patna. L to R: CA Sonu Kumar, Treasurer and CA Pallavi Jha, Secretary, Patna Branch, CA. Rajendra Kumar P, Chairman, GST & IDT Committee, Dr. K. Ojha, Faculty Head, BIPARD, Patna, Mr. Sanjay Kumar Mawandia, Special Commissioner, State Tax, Bihar, Ms. Seema Bharti, Joint Commissioner, State Tax, CA. Ajay Kumar Ray, Deputy Secretary, GST & IDT Committee and CA. Pritam Batra, Faculty



Inauguration of the Capacity Building Programme on GST for Indore CGST Commissionerate (Audit) at Indore. L-R: CA. Rajat Dhanuka, Secretary, Indore Branch (at the podium), CA. Kirti Joshi, Regional Council Member, CIRC, ICAI, CA. Rajendra Kumar P, Chairman, GST & IDT Committee, Chief Guest, Mr. Neerav Kumar Mallick, Commissioner (Audit), CGST, Indore, CA. Anand Jain, Chairman, Indore Branch, Mr. MP Meena, Additional Commissioner, CGST and Mr. Virendra Jain, Additional Commissioner, CGST



Inauguration of the Capacity Building Programme on GST & Income-Tax for Bihar Institute of Public Administration and Rural Development, at Gaya. L-R: CA. Anil Kumar Sinha, Convenor of Gaya CPE Study Chapter of ICAI, CA. Rajendra Kumar P, Chairman, GST & IDT Committee and Mr. Vinod Duhan IAS, Deputy Development Commissioner, Gaya



CA. Rajendra Kumar P, Chairman, GST & IDT Committee felicitating Mr. R Kirlosh Kumar IAS, Managing Director, Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB) at the inauguration of the Capacity Building Programme on GST for staff of CMWSSB at Chennai



CA. Rajendra Kumar P, Chairman, GST & IDT Committee and CA. Abhay Chhajed, Central Council Member presenting a sapling to Mr. R P Shrivastava, Joint Commissioner, Commercial Tax, MP at the Capacity Building Programme on GST for Department of Commercial Tax at Bhopal. Also seen in the picture are CA. Shubham Khaitan, Faculty (extreme left), CA. Ankur Jain, Chairman and CA. Samank Mohabe, Vice-Chairman, Bhopal Branch (extreme right)



Officers of Department of Goods and Services Tax, Maharashtra (LTU Division) at the Capacity Building Programme on GST at Mumbai. Also, seen in the picture are CA. Rajendra Kumar P, Chairman, GST & Indirect Taxes Committee sitting in the middle in second row and CA. Virender Chauhan, Faculty sitting at extreme right in the middle row

Meetings with Legislators

CA. Rajendra Kumar P, Chairman, GST & Indirect Taxes Committee and CA. Mangesh Pandurang Kinare, Central Council Member met **Hon'ble Chief Minister of Goa, Dr. Pramod Sawant** on 6th July, 2022. The Chairman, GST & Indirect Taxes Committee also met **Hon'ble Finance Minister**, Government of Odisha, Shri Niranjan Pujari on 27th July 2022.

The Five-Day Capacity Building Programme organised by the Committee from 25th to 29th April, 2022 for the officers of the Commercial Taxes Department, Bihar was inaugurated by Hon'ble Deputy Chief Minister of Bihar, Mr. Tarkishore Prasad. The National GST Symposium 2022 hosted by the Committee on 15th & 16th December, 2022 was inaugurated by Hon'ble Minister for Finance and Human Resources Management, Government of Tamil Nadu, Dr. Palanivel Thiaga Rajan. The Hon'ble Minister also inaugurated the Two-Day Capacity Building Programme organised for the Officers of Treasuries and Accounts Department, Government of Tamil Nadu on 30th and 31st January, 2023 at Chennai.



CA. Rajendra Kumar P, Chairman, GST & IDT Committee and CA. Mangesh Pandurang Kinare, Central Council Member in a meeting with Honourable Chief Minister of Goa, Dr. Pramod Sawant

The Ministers appreciated the capacity building initiatives being undertaken by the ICAI through its GST & Indirect Taxes Committee for the GST Departments of various State Governments as also the contribution made by the Committee towards GST Knowledge Dissemination.



CA. Rajendra Kumar P, Chairman, GST & IDT Committee in a meeting with Honourable Finance Minister, Government of Odisha, Mr. Niranjan Pujari

Meetings with Functionaries of the State Governments

Several meetings were held during the year with various Commissioners of State Tax/GST and the other senior officers of various State Governments to apprise them about the various initiatives taken by the ICAI with regard to GST and discuss ways and means through which the GST & IDT Committee can offer proactive support to the Government in the area of GST.



CA. Rajendra Kumar P, Chairman, GST & IDT Committee along with CA. Bisworanjan Sutar, Chairman, Bhubaneswar Branch, CA. Abhijit Patra, Chairman, Cuttack Branch, CA. Satyananda Routray, Past Chairman, Cuttack Branch and CA. Lalit Kumar Mahavar, Secretary, Cuttack Branch presenting GST publications to Mr. Sushil Kumar Lohani, Commissioner of CT and GST, Odisha on 15th February, 2022



CA. Rajendra Kumar P, Chairman, GST & IDT Committee, CA. Abhay Chhajed, Central Council Member, CA. Kirti Joshi, then Chairman, Indore Branch (extreme right) and CA. S Krishnan, Past Chairman, Bhopal Branch (extreme left) felicitating Mr. Lokesh Kumar Jatav, Commissioner, Commercial Taxes, Madhya Pradesh on 2nd March, 2022



CA. Rajendra Kumar P, Chairman, GST and IDT Committee presenting a bouquet to Mr. Ankur Garg, Commissioner of SGST, Govt of NCT of Delhi on 10th March, 2022. Also, seen in the picture is CA. Hans Raj Chugh, Central Council Member



CA. Rajendra Kumar P, Chairman, GST and IDT Committee presenting a bouquet to Dr. Rathan Kelkar IAS, Commissioner of State Taxes, Government of Kerala on 17th March, 2022. Also, seen in the picture is CA. Cherianji Samuel, Chairman, Trivandrum Branch



CA. Umesh Sharma, Vice-Chairman, GST and IDT Committee presenting publications of the Committee to Mr. Rajeev Kumar Mital, IAS, Commissioner of State Tax, Maharashtra on 4th May, 2022



CA. Umesh Sharma, Vice-Chairman, GST and IDT Committee presenting publications of the Committee to Mr. Milind Torawane, IAS, Chief Commissioner of State Tax, Gujarat on 13th May, 2022. Also, seen in the picture is CA. Bishan Shah, Chairman, Ahmedabad Branch.



CA. Rajendra Kumar P, Chairman, GST and IDT Committee presenting bouquet to Dr. Ahmed Iqbal, Commissioner of State Tax, Uttarakhand on 13th June, 2022. To his right is CA Rajesh Gupta, Chairman Dehradun Branch



CA. Rajendra Kumar P, Chairman, GST and IDT Committee and CA. Sushil Kumar Goyal, Central Council Member met with Ms. Rakhi Biswas, TCS, SSG Commissioner of State Tax, Tripura (standing in between the two) on 17th June, 2022



CA. Rajendra Kumar P, Chairman, GST and IDT Committee, CA. Prakash Sharma, Central Council Member (extreme right) and CA. Rohit Ruwatia Agarwal, Central Council Member (extreme left) felicitating Dr. Ravi Kumar Surpur, IAS, Commissioner, Commercial Taxes Department, Rajasthan on 21st June, 2022



CA. Rajendra Kumar P, Chairman, GST and IDT Committee, presenting a bouquet to Mr. Anurag Rastogi, IAS, Additional Chief Secretary, Taxes & Excise, Haryana on 22nd June, 2022



CA. Rajendra Kumar P, Chairman, GST and IDT Committee, presenting a bouquet to Mr. Siddharth Jain, IRS, Additional ETC, Haryana on 22nd June, 2022



CA. Rajendra Kumar P, Chairman, GST & IDT Committee, CA. Mangesh Pandurang Kinare, Central Council Member and CA. Gaurav Kenkre, Chairman, Goa Branch (standing behind Chairman) presenting publications of the Committee to CA. Ruchika Katyal, IAS, Commissioner of State Taxes, Goa on 5th July, 2022

The Chairman GST & IDT Committee also met Thiru. K Phanindra Reddy, IAS, Commissioner, Commercial Taxes, Tamil Nadu on 16th February, 2022 and apprised him of the various initiatives taken by the Committee for GST policy making and implementation, knowledge sharing and capacity building.



CA. Rajendra Kumar P, Chairman, GST & IDTC presenting a bouquet to Mr. Riddhesh Rawal, Joint Commissioner, State Tax, Gujarat on 21st December, 2022. Standing next to Chairman is CA. Jignesh Rathod, Chairman, Rajkot Branch



CA. Rajendra Kumar P, Chairman, GST & IDT Committee and CA. Mangesh Pandurang Kinare, Central Council Member felicitating Ms. Sarita S Gadgil, Additional Commissioner of State Tax, Goa on 5th July, 2022. Also seen in the picture is CA. Gaurav Kenkre, Chairman, Goa Branch

Meetings with Functionaries of the Central Government

Several meetings were held during the year with various senior officers of the CBIC and the CGST Commissionerates across the country.



CA. Rajendra Kumar P, Chairman, GST & IDT Committee felicitating Mr. Sanjay Kumar Agarwal, Member (Compliance Management), CBIC on 22nd July, 2022



CA. Rajendra Kumar P, Chairman, GST & IDT Committee, CA. Mangesh Pandurang Kinare, Central Council Member and CA. Gaurav Kenkre, Chairman, Goa Branch (second from right) felicitating Mr. V Soundararajan, IRS, Commissioner CGST, Goa on 5th July, 2022



CA. Rajendra Kumar P, Chairman and CA. Umesh Sharma, Vice-Chairman, GST & IDT Committee felicitating Mr. Alok Shukla, Member (IT & Taxpayer Services), CBIC on 7th November, 2022

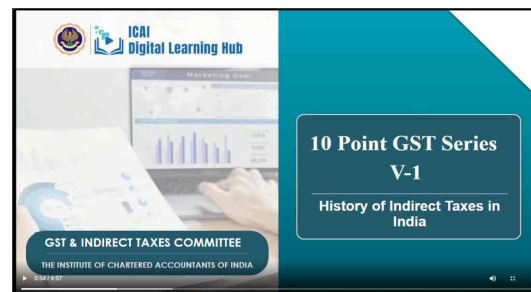


CA. Rajendra Kumar P, Chairman and CA. Umesh Sharma, Vice-Chairman, GST & IDT Committee felicitating Ms. V Rama Mathew, Member (GST, Legal, CX & ST), CBIC on 7th November, 2022

The Chairman, GST & Indirect Taxes Committee met Mr. Madan Mohan Singh, Commissioner, CGST, Rajkot on 21st December, 2022 to explain to him the various initiatives taken by the Committee for GST policy making and implementation, knowledge sharing and capacity building. Meeting was also held with Mr. Sanjay Mangal, Principal Commissioner, GST Policy Wing, CBIC on 20th September, 2022, wherein the suggestions made on draft form GSTR-3B were explained in detail.

10 Point GST Series - A new Initiative towards GST Knowledge Dissemination

10 point GST Series, a short video series, has been developed with the objective of creating awareness and spreading knowledge of GST amongst all stakeholders. GST law is explained in the simplest possible manner in the short videos so that the general public can also get a basic understanding of GST. Different aspects of GST law are being covered in this video series, with each aspect being explained in 10 points in one video. The series is an ongoing feature where videos are being uploaded at regular intervals. A total of 11 short videos have been developed and hosted on the Committee website and the ICAI Digital Learning Hub.

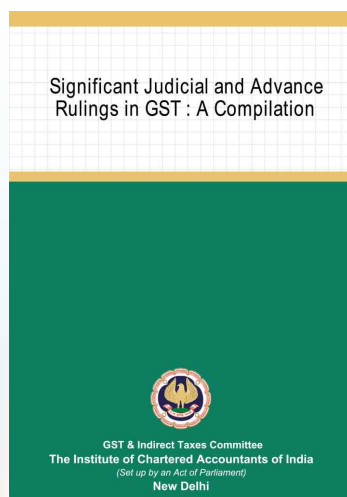
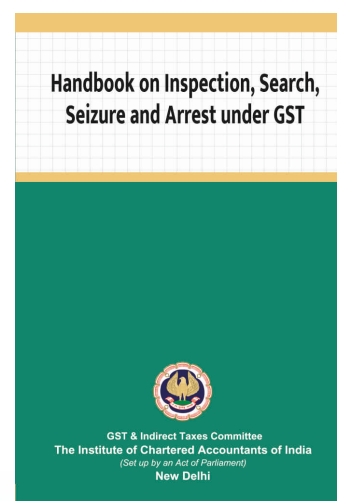


Publications - A Research Initiative

During the year, the Committee has developed three new publications and revised six of its existing publications. These publications would facilitate stakeholders in understanding the nuances of GST and aid the members in discharging their professional assignments effectively.

Handbook on Inspection, Search, Seizure and Arrest under GST - New

The provisions relating to inspection, search, seizure and arrest along with legal issues associated with such provisions have been exhaustively discussed in this publication. Further, various suggestive formats for different communications to be made by the taxpayer in relation to the provisions of inspection, search, seizure and arrest have also been included in the Handbook for the guidance of the taxpayers.

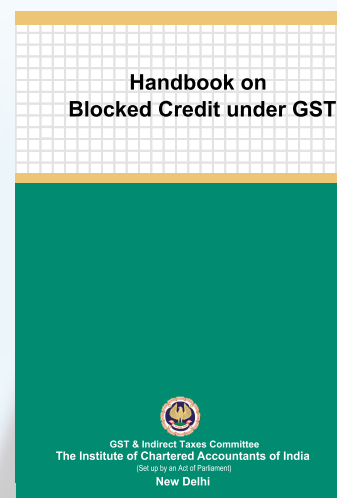


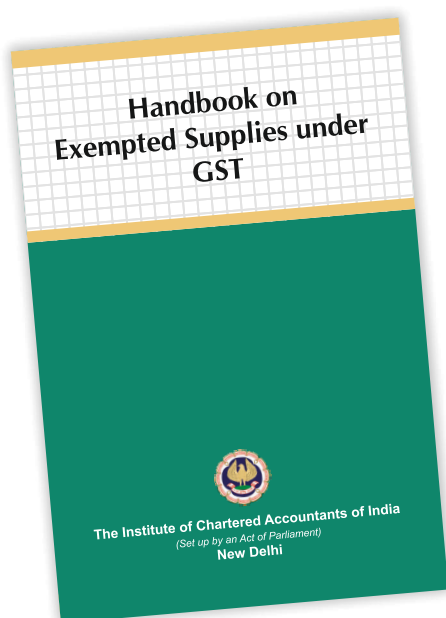
Significant Judicial and Advance Rulings in GST - A Compilation

This publication includes summaries of landmark rulings of the Supreme Court and High Courts pertaining to GST law. Further, some widely discussed advance rulings having significant implications have also been included in the publication. As far as possible, contrary rulings of High Courts/AAR on an identical issue have been included in the publication at the same place. The rulings have been categorised topic-wise for easy reference.

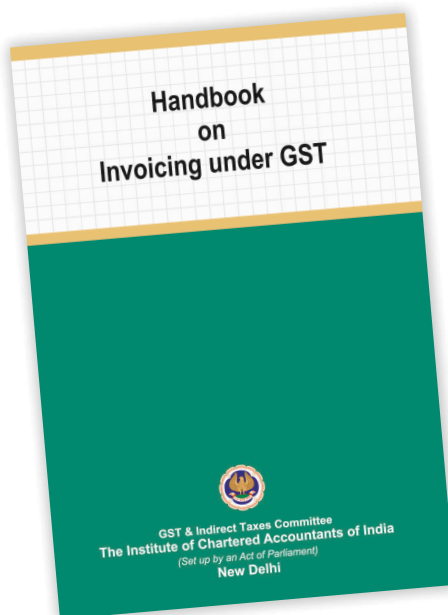
Handbook on Blocked Credit under GST

This handbook discusses the various situations/ supplies in detail where the input tax credit is not available to the registered person, i.e. where the credit is blocked. Significant case laws pertaining to the provisions relating to blocked credit have also been discussed in the handbook for a holistic view.

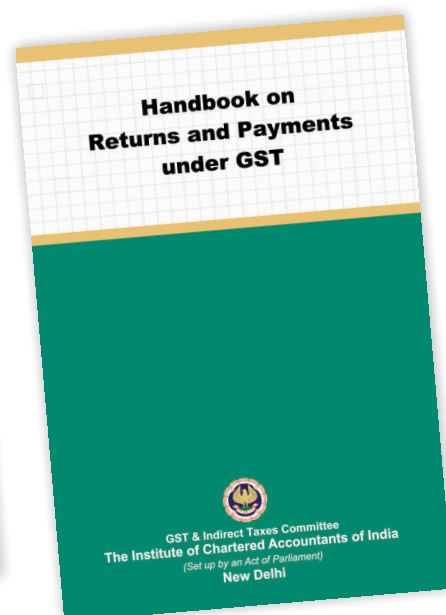




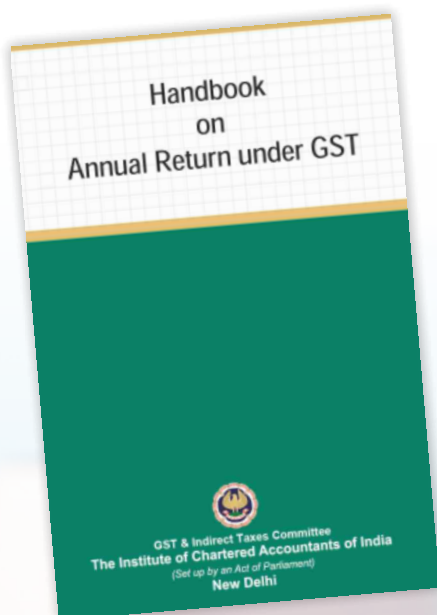
Handbook on Exempted Supplies under GST - Revision
Updated till 15th January, 2023



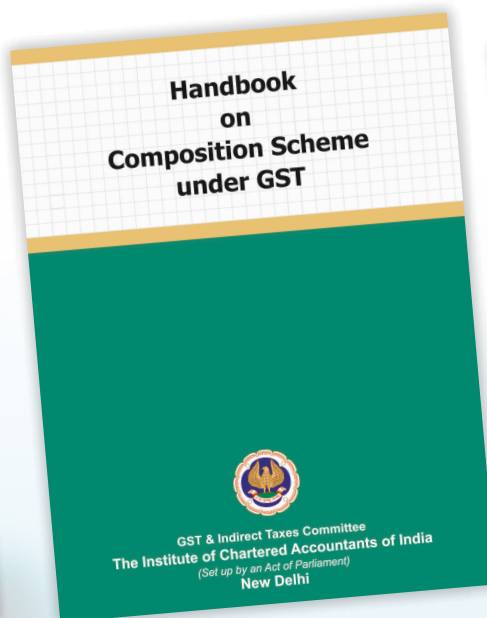
Handbook on Invoicing under GST - Revision
Updated till 30th November, 2022



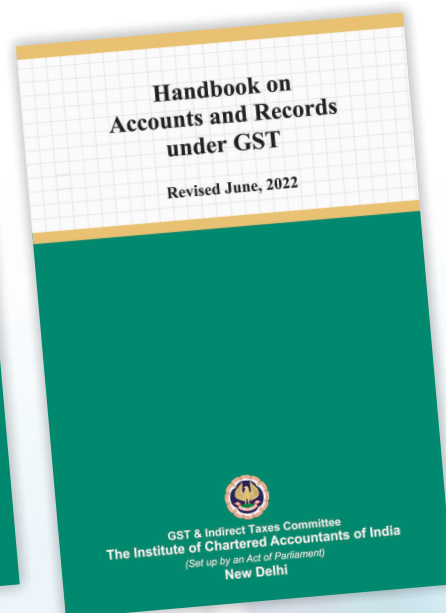
Handbook on Returns and Payments under GST - Revision
Updated till 1st October, 2022



Handbook on Annual Return under GST - Revision
Updated till 1st October, 2022



Handbook on Composition Scheme under GST - Revision
Updated till 31st August, 2022



Handbook on Accounts and Records under GST - Revision
Updated till 30th June, 2022

Publications	Sale of Physical Copies at CDS Feb-Dec 2022	Download of Soft Copies from the Committee's Website Feb-Dec 2022
Handbook on Exempted Supplies under GST (February, 2020)	16	128
Guide to CA Certificates in GST (February, 2020)	0	117
Handbook on Reverse Charge under GST (May, 2020)	30	243
Handbook on Casual Taxable Person under GST (May, 2020)	11	13
Handbook on Job Work under GST (May, 2020)	46	93
Handbook on E-Way Bill under GST (April, 2020)	47	177
Handbook on TDS Provision under GST (May, 2020)	37	64
Handbook on Annual Return under GST (May, 2020)	57	345
Handbook on Invoicing under GST (May, 2020)	25	102
Handbook on Advance Ruling under GST (May, 2020)	14	18
Compliance of GST in Banking Sector (June, 2020)	20	35
Handbook on TCS under GST (August, 2020)	29	30
Handbook on Show Cause Notice-Approach and Reply Under GST (August, 2020)	86	151
Handbook on Input Service Distributor Under GST (August, 2020)	14	26
Handbook on Foreign Trade Policy-Incentives Schemes & Related FAQ (August, 2020)	21	42
Handbook on Composition Scheme under GST (August, 2020)	17	56
Handbook on Returns and Payments under GST (December, 2020)	19	71
Handbook on Finalisation of Accounts with GST Perspective (November, 2020)	61	159
Handbook on Liability to Pay in Certain Cases under GST (November, 2020)	20	29
Practical FAQs under GST (December, 2020)	37	78
Technical Guide on GST Audit (January, 2021)	70	1,081
Practical FAQs on Input Tax Credit (July, 2021)	103	670
Handbook on Refunds under GST (August, 2021)	64	662
Practical FAQs on Supply and Taxability (January, 2022)	176	636
Handbook on Interest, Late Fee and Penalties under GST (Jan, 2022)	121	545
Handbook on Registration under GST (January, 2022)	93	500
Background Material on GST (Volume I & II) (Jan, 2022) 10 th Edition	491	4,534
Handbook on Accounts & Records under GST (Rev. June 2022)	51	99
Handbook on Composition Scheme under GST (August, 2022)	54	125
Handbook on Returns & Payments under GST - October 2022	57	498
Handbook on Annual Return under GST - October 2022	145	1,393
Handbook on Inspection, Search, Seizure & Arrest under GST - August 2022	74	153
Handbook on Invoicing under GST - (26-12-2022)		106
TOTAL	2,106	12,979

ICAI Newsletter on GST

With a view to provide updated information of GST to all stakeholders, ICAI launched its dedicated Newsletter on GST in April 2017. During the year, 33rd and 34th Editions of the ICAI - Newsletter on GST were published by the Committee. The Newsletter contains articles on relevant topic in GST, GST Updates, GST Quiz, important announcements, and a round up on various activities of the Committee. The Newsletter is webhosted on the Committee's website and a link thereof is circulated amongst the members. Physical copies of the Newsletter are sent to Members of Parliament, State Cabinet, Government officers etc.



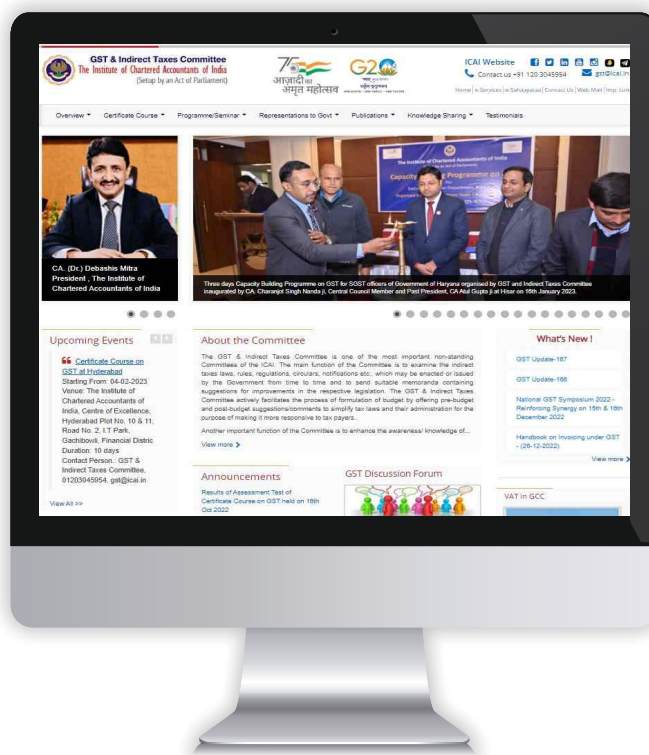
GST Updates

GST law is an extremely dynamic law with multitude of notifications / circulars /orders / instructions being issued frequently. With a view to keep the members abreast with such frequent changes,GST Updates containing the summary of such changes are prepared by the Committee as and when any notification / circular / order / instruction etc. is being issued by the CBIC and mailed to over 50,000 users registered on the website of the Committee as also uploaded on the website of the Committee.



Website of the Committee

The Committee has its website <https://idtc.icai.org/> which works as a one stop solution for everyone looking for any information on indirect taxes and GST. All the technical publications developed/revised by the Committee are uploaded on the website for free download by all stakeholders. The website also provides information about other initiatives of the Committee like GST Updates, Pre & Post Budget Memoranda, Suggestions and Representations submitted to the Government, Certificate Course on GST, CPE events and other programmes organised by the Committee etc. The website has been subscribed to by over 50,000 users and on an average, 300 users (approx) visit the website of the Committee every day.



Certificate Course on GST

With a view to build the capacities of the members in the area of GST in a systematic manner and enhancing their skills, the Committee launched a Certificate Course on GST on 28th April, 2017. Since then, the Committee has been regularly organising the Course across India. During the year, three physical batches of the Course were organised which were attended by 94 members.

During the year, two Assessment Tests for the Certificate Course on GST were conducted online on 8th May, 2022 and 16th October, 2022. A total of 209 members successfully passed the Assessment Test. A total of 7,998 members, have successfully qualified the Assessment Test of Certificate Course on GST till date. These members, equipped with specialised knowledge and skills in GST, have been helping the taxpayers in adopting the new indirect tax regime.



CA. Rajendra Kumar P, Chairman, GST & Indirect Taxes Committee with participants of physical batch of Certificate Course on GST at Chennai

CPE Events on GST

With a view to update the members with the latest developments in GST & other indirect taxes, so far this year, the Committee has organised 30 physical CPE events (national conferences, workshops, seminars etc.) upskilling more than 5,536 members.

Further, on the request being received from the PHD Chamber of Commerce and Industry (PHDCCI), the Chairman, GST & Indirect Taxes Committee addressed the “GST Conclave - Evolution and Challenges - 5 Years of GST” on 7th July, 2022 organised by PHDCCI.



National Conference on GST at Rajkot



National Conference on GST at Indore



National Conference on GST at Ernakulum



National Conference on GST at Pune



National Conference on GST at Palakkad

Live Webcasts/Webinars/VCMs

During the year, the Committee organised 6 live webcasts/webinars and 7 virtual CPE meetings on various contemporary topics in GST which were attended by 8,814 delegates.

Further, Directorate General of Taxpayer Services, Mumbai organised a webinar on the “47th GST Council Meeting - Trade Facilitation” on September 16, 2022. The Chairman, GST & Indirect Taxes Committee was one of the expert panellists in the aforesaid webinar.

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Organized by:
GST & Indirect Taxes Committee

Virtual CPE Meeting (VCM) on
PROSECUTION AND ARREST UNDER GST

Friday, 8th July, 2022
5:00 p.m. - 7:00 p.m.

2 STRUCTURED CPE HOURS | NO FEE

Link for registering, sending queries and attending the VCM : <https://live.icaai.org/ldtc/vcm/08072022/>

Welcome Address and Opening Remarks:
CA. Rajendra Kumar P (Chairman, GST & Indirect Taxes Committee)
CA. Umesh Sharma (Vice-Chairman, GST & Indirect Taxes Committee)

Introduction of the Topic and the Speaker:
CA. A. Jatin Christopher (Session Speaker)

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Organized by:
GST & Indirect Taxes Committee

Virtual CPE Meeting (VCM) on
MAHARASHTRA VAT AMNESTY SCHEME 2022

10th June, 2022 (Friday)
5:00 p.m. - 7:00 p.m.

2 STRUCTURED CPE HOURS | NO FEE

Link for registering, sending queries and attending the VCM : <https://live.icaai.org/ldtc/vcm/10062022>

Welcome Address and Opening Remarks:
CA. Rajendra Kumar P (Chairman, GST & Indirect Taxes Committee)
CA. Umesh Sharma (Vice-Chairman, GST & Indirect Taxes Committee)

Session Speaker:
CA. Umesh Sharma (Vice-Chairman, GST & Indirect Taxes Committee)

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Virtual CPE Meeting (VCM) on
Recent Recommendations of GST Council

Organized by:
GST & Indirect Taxes Committee

Sunday, 3rd July, 2022 | 11:00 a.m. - 1:00 p.m.

2 STRUCTURED CPE HOURS | NO FEE

For registering, sending queries and attending VCM : <https://live.icaai.org/ldtc/vcm/03072022/>

CA. Rajendra Kumar P (Chairman, GST & Indirect Taxes Committee)
CA. Umesh Sharma (Vice-Chairman, GST & Indirect Taxes Committee)

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Virtual CPE Meeting (VCM) on
COMPOSITION SCHEME UNDER GST

Organized by:
GST & Indirect Taxes Committee

Saturday, 16th July, 2022
5:00 p.m. - 7:00 p.m.

2 STRUCTURED CPE HOURS | FEE NIL

For registering, sending queries and attending VCM : <https://live.icaai.org/ldtc/vcm/16072022/>

CA. Rajendra Kumar P (Chairman, GST & Indirect Taxes Committee)
CA. Umesh Sharma (Vice-Chairman, GST & Indirect Taxes Committee)

Speaker:
CA. Sachant Gupta (Special Inviter, GST & Indirect Taxes Committee)

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Webinar on
Significant Developments pursuant to 47th GST Council Meeting
Organised by
GST & Indirect Taxes Committee

2 CPE (Chartered Accountants)

22nd July, 2022
5.00 p.m. to 7.00 p.m.
NO FEE

CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee

CA. Umesh Sharma
Vice-Chairman
GST & Indirect Taxes Committee

Session Speaker
CA. Tapas Ranapalle
Special Invitee
GST & Indirect Taxes Committee

Link for registering, sending queries and attending webinar: <https://live.icai.org/itdc/22072022/>

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Webinar on
ITC - Issues & Way Forward
Organised by
GST & Indirect Taxes Committee

2 CPE (Chartered Accountants)

29th July, 2022
5.00 p.m. to 7.00 p.m.
NO FEE

CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee

CA. Umesh Sharma
Vice-Chairman
GST & Indirect Taxes Committee

Session Speaker
CA. Simal Jain

Link for registering, sending queries and attending webinar: <https://live.icai.org/itdc/29072022/>

E-learning on GST and UAE VAT

E-learning covering various important aspects of GST has been hosted at ICAI Digital Learning Hub. This facility is available to all members free of cost facilitating them in learning anytime & from anywhere. 12,642 members have subscribed to this e-learning.

E-learning on UAE VAT covering various important aspects of UAE VAT has been hosted at ICAI Digital Learning Hub. This facility is available to all members free of cost facilitating them in learning anytime & from anywhere. 1,844 members have subscribed to this e-learning.

International Initiatives

Certificate Course on UAE VAT

The Committee, through Dubai Chapter, organised two batches of Certificate Course on UAE VAT at Dubai and Oman training 20 members. Further, an Assessment Test for the Certificate Course on UAE VAT was conducted online on 11th December, 2022 wherein 13 members successfully passed the Assessment Test.

Webinar on Progressive VAT

The Committee organised a webinar on “Progressive VAT” on 9th June 2022 which was attended by 556 members. The Webinar was addressed by Professor Rita de la Feria, Chair in Tax Law, School of Law, University of Leeds, UK.

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Organised by
GST & Indirect Taxes Committee

Webinar on
PROGRESSIVE VAT

Thursday 9th June, 2022
5.30 p.m.-7.30 p.m. (IST)
1:00 p.m. to 3:00 p.m. (British Time)
2 CPE (Chartered Accountants)
NO FEE

Welcome Address and Opening Remarks
CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee

Session Speaker
Professor Rita De La Feria
Chair in Tax Law, School of Law,
University of Leeds

Introduction of the Topic and the Faculty
CA. Umesh Sharma
Vice-Chairman
GST & Indirect Taxes Committee

Link for Registration and Viewing the Webinar: <https://live.icai.org/itdc/09062022/>



Representation of ICAI in International VAT Association's Conference at Barcelona, Spain

CA. Rajendra Kumar P, Chairman and CA. Umesh Sharma, Vice-Chairman represented ICAI in International VAT Association's Autumn Conference 2022 held on 20th and 21st October, 2022 at Barcelona, Spain. The topic of the conference was “The role of taxation in sustainability - a carrot or a stick?” The Chairman and Vice-Chairman invited the delegates from the various countries to attend the World Congress of Accountants hosted by ICAI at Mumbai, India from 18th-21st November, 2022.

CA. Rajendra Kumar P, Chairman and CA. Umesh Sharma, Vice-Chairman met Mr. Stephan Dale, President of International VAT Association and invited him to the World Congress of Accountants, 2022

Meetings of the Committee

SI No.	Meeting No.	Date of Meeting	Place of Meeting
1.	82 nd Meeting	14 th March, 2022	New Delhi
2.	83 rd Meeting	15 th June, 2022	New Delhi
3.	84 th Meeting	10 th October, 2022	New Delhi
4.	85 th Meeting	1 st February, 2023	Mumbai



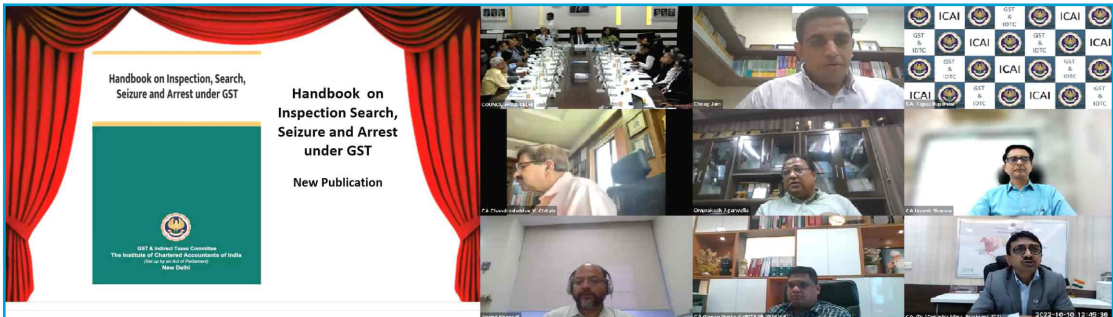
CA. Aniket Sunil Talati, Vice-President, ICAI, Mr. Upender Gupta, Principal Additional Director General, Directorate General of Taxpayer Services, CBIC, Co-opted member of the Committee, CA. Rajendra Kumar P, Chairman and CA. Umesh Sharma, Vice-Chairman of the Committee at the 83rd meeting of the Committee



"10 Point GST Series", a short video series being inaugurated by Mr. Upender Gupta, Principal Additional Director General, Directorate General of Taxpayer Services, CBIC, Co-opted member of the Committee and CA. Aniket Sunil Talati, Vice-President, ICAI at the 83rd meeting of the Committee



CA. (Dr.) Debashis Mitra, President, ICAI addressing the members of the Committee at its 84th Meeting



The Committee’s new publication, Handbook on Inspection, Search, Seizure and Arrest under GST was released virtually by CA. (Dr.) Debashis Mitra, President, ICAI at the 84th meeting of the Committee

Other Initiatives

Participation in ICAI Pavilion in World Congress of Accountants, 2022



The Committee along with Direct Taxes Committee and Committee on International Taxation represented Zone 5 “ICAI - For Fiscal Discipline”, in the ICAI Pavilion at the World Congress of Accountants, 2022. The work done by the Committee was showcased by way of power point presentation and posters put up in the Pavilion. More than 1,000 delegates visited Zone 5 of the ICAI Pavilion. 250 copies of publications were given as gifts by GST & Indirect Taxes Committee to the visiting delegates who participated in the Quiz conducted at the Zone.

Review of matter related to indirect taxes in the Guidance Note on Tax Audit u/s 44AB of the Income-tax Act, 1961

The Direct Taxes Committee of ICAI has revised its Guidance Note on Tax Audit u/s 44AB of the Income-tax Act, 1961. Based on the request received from the Direct Taxes Committee, the Committee updated the matter related to indirect taxes contained in the said Guidance Note and provided inputs on clause 44 (pertaining to GST) of Income-tax Audit Report to the Direct Taxes Committee.

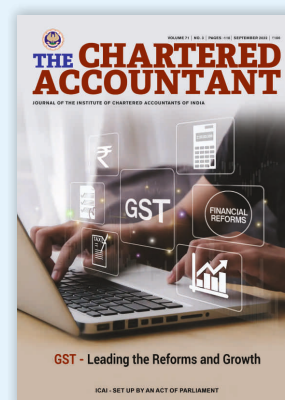
82. Break-up of total expenditure of entities registered or not registered under GST

S. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	2	3	4	5	6	7

[Clause 44]

Articles for September 2022 Issue of CA Journal

The September 2022 issue of CA Journal was on “GST - Leading the Reforms and Growth”. Pursuant to the request received from the Editorial Board Secretariat, following articles were contributed for publication in this special issue:



SI No.	Topics	Name of Contributors
1.	Ambit of tolerance and refrain under GST	CA. S Thirumalai
2.	Classification under GST : Role of HSN	CA. Rajendra Kumar P
3.	No custody, No confiscation - GST Perspective	CA. A Jatin Christopher

Recognition & Accolades

दुष्यंत चौटाला
DUSHYANT CHAUTALA



D.O. No. Dy. CM-2012 / 124-SPL

उप मुख्य मंत्री, हरियाणा,
चण्डीगढ़।

DEPUTY CHIEF MINISTER, HARYANA,
CHANDIGARH.

Dated 30/12/2022

Sub: Capacity Building Programme for State GST Officers.

I have been apprised that Institute of Chartered Accountants of India (ICAI) has conducted a Capacity Building GST Training Session for the state GST Officers from 8th to 10th December, 2022 in Gurugram. The officers were enlightened on various aspects of GST applicability in different sectors such as Real Estate, Banking and Insurance, Tourism and Hospitality etc. Therefore, I am writing to you place my appreciation on record for conducting this training session.

I sincerely wish the institute for better future.

Yours Sincerely,
(Dushyant Chautala)

CA Rajendra Kumar P,
Chairman,
GST & Indirect Tax Committee,
ICAI Bhawan,
A-29, Sector-62, Noida (UP).

**Appreciation by Mr. Dushyant Chautala
Honourable Deputy Chief Minister, Haryana, Chandigarh**



Department of Goods and Services Tax,
Maharashtra Government

Office of the Joint Commissioner of State Tax, Large Tax Payers Unit-04,
4th floor D/2, Old Building, GST Bhavan, Mazgaon, Mumbai-4000 10.
Email ID: jctu04mumbai@gmail.com Ph.No. 2376 0444.

To,
The President
ICAI, Indraprastha Marg,
New Delhi-110002

No: JC/LTU-4/Appreciation letter/ICAI/2022-23 B- 240 Mumbai, Date:- 28 SEP 2022

Sub:- Appreciation letter "Capacity Building Programme"
(July 22- Sept 22) for LTU Division, GST Department,
Mumbai

Sir,

The officers of the LTU Division, GST Department, Mumbai have conveyed a very positive feedback on the Training accorded to them by your esteemed Institute under the Capacity Building Programme (12 July 22- 14 Sept 22). The officers have voiced in unison about having enriched themselves by participating in the lectures delivered by the eminent Speakers who themselves are stalwarts in their respective fields, be it- Audit simplicitor or several service sectors viz. Banking sector, Entertainment industry, Logistics & Warehousing, GST perspective in Real Estate etc.

These lectures have helped officers to resurrect their understanding of the particular service sector and have induced them to THINK from a broadened GST perspective. Moreover the training programme has infused remarkable confidence in the officers to address a particular issue in a given service sector from the point of view of GST perspective.

Taking into consideration their feedback and also the prime intent of your esteemed Institute to provide such Capacity Building Programme at one-on-one level to suit the department's requirements with an aim to strengthen the department for an effective implementation of GST needs a loud applause. I heartily wish to place on record my warm appreciation on behalf of the department to you and all the esteemed members of the Institute for not only providing the need-based training programme but also for being gracious host in providing the officers of the department with a congenial environment.

**Appreciation by Dr David Alvares
Joint Commissioner of State Tax (LTU-4) Mumbai**

(Dr David Alvares)
Joint Commissioner of State Tax
(LTU- 4) Mumbai.

Testimonials

Capacity Building Programmes

“Wonderful! I am delighted to see that ICAI GST & Indirect Taxes Committee is relentlessly pursuing knowledge dissemination to tax officers across the country, particularly State GST officers to carry out their functions in a responsible and responsive manner. My Best Wishes.”

Mr. D. P. Nagendra Kumar
IRS, Member, CBIC (Retd.)

“The faculty's level of knowledge on the topics is excellent and has been quite useful in understanding intricacies of some critical areas.”

Anil Kumar Jalan
Joint Commissioner of State Tax
Assam

“Training sessions are very good and informative and useful in our service.”

Mr. Rishi Kumar
Assistant Commissioner of
State Tax, Patna

“The training programme on GST was very interactive and value based. We could interact and share our doubts with GST resource persons. Such training sessions need to be arranged at regular basis.”

Mr. Dhivendra Kumar Mohanty
Additional GST Officer
Commissionerate of CT & GST, Odisha

“The sessions were very informative. We had a good learning experience. Thank you ICAI and the speakers on behalf of the Department.”

Ms. Rajshree Nadgauda
Joint Commissioner, LTU-3, Department of Goods and Services Tax
Maharashtra (LTU Division)

“This type of programme should be organised at regular intervals. It was a brain storming training; refreshed our knowledge and learned a lot in it.”

Ms. Sudesna Bora
Assistant Commissioner of State Tax
Guwahati Unit-D, Assam

“Very good initiative by ICAI, extremely useful.”

Mr. Rajesh Purania
Superintendent
CGST Commissionerate (Audit)
Indore

“Very excellent training organised by ICAI with motto of national interest. In every 2-3 months, this type of training should be conducted.”

Mr. Haji S. Jatkar

Deputy Commissioner of State Tax, Department of Goods and Services Tax Maharashtra (LTU Division)

“It was very enriching for all officers. Need to hold it at regular intervals.”

Mr. Krishan Kumar

Joint Excise and Taxation Commissioner, SGST, Haryana

“Very thankful for the overall excellent programme designed. All speakers are having great knowledge and also delivered it effectively.”

Mr. Ganesh Vithoba Kakad

Deputy Commissioner of State Tax, Department of Goods and Services Tax, Maharashtra (LTU Division)

“Speakers provided thorough knowledge of financial statements. Two day workshop was par excellence.”

Mr. Piyush Sharma

Deputy Commissioner
Commercial Taxes Department
Jodhpur II-D, Jodhpur, Rajasthan

“It was a very fruitful training. Such trainings should be arranged at regular intervals.”

Santosh C. Wastav

Deputy Commissioner of State Tax
Department of Goods and Services Tax
Aurangabad Division, Maharashtra

“This was a very fruitful and enriching experience with friendly environment. This kind of sessions must be arranged once in a year.”

Mr. Vishwambar K. Kakde

State Tax Officer, Department of Goods and Services Tax
Aurangabad Division, Maharashtra

“The Chartered Accountants and Department of Commercial Tax, Government of Goa are two sides of a coin. Therefore, training by ICAI for upgradation of our knowledge is for building of nation.”

Mr. Subhash S. Gurav

Assistant State Tax Officer
Department of Commercial Taxes, Goa

“Excellent sessions, very lively, interesting and knowledge enriching experience. All the resource persons were truly excellent, and we have learnt so much during the last two days.”

Mr. Sandeep Kumar Singh

Assistant Commissioner, CGST Goa

“It is a great experience for me to attend the training. Faculty has great knowledge of GST law and I have been enriched with knowledge and practical insights of GST law and procedures.”

Mr. Dibakar Chandra De

Assistant Commissioner, Tripura SGST

“Such educative and interactive training programmes need to be organised at regular intervals to keep us updated and to deal with GST related cases sensibly.”

Mr. Parbati Charan Mahapatra

Additional CT & GST Officer
Commissionerate of CT & GST, Odisha

National GST Symposium

“It was a great initiative and well organized by ICAI team. Looking forward for more number of such sessions. Special thanks to RK Sir.”

Mr. D. Ramesh
Commissioner of State Taxes
Government of Andhra Pradesh

“It was a wonderfully organised event with lot of learnings. Thank you ICAI for giving us this opportunity.”

Mr. Sibhi Charkravathy Sadhu
Commissioner of State Tax
Meghalaya

“It was a very well organised event, and we had an extremely enriching experience of learning from the experiences of different states and from the various technical sessions on the core subjects. The logistics arrangements were fabulous. Grateful to ICAI for organising the unique event and for extending the invitation to us.”

Mr. Prakash Kumar Behera
Principal Commissioner, CGST, Bhubaneswar

“Wonderfully organised symposium. It was a great learning experience. Thanks to RK ji and his team for the wonderful hospitality.”

Mr. Vemali Raghunath
Joint Commissioner, CGST
Andhra Pradesh

“Selection of resource persons, selection of topics and participation from all corners are the major strengths of the programme. It was a well organised programme. This kind of Symposium must be held on regular intervals.”

Ms. Rakhi Biswas
Commissioner of State Tax, Agartala, Tripura

“It served as an effective forum to meet counterparts from different States/union Territories and discuss the varied initiatives and best practices.”

Ankita Kar
Additional Commissioner,
State Tax, Jammu & Kashmir
(Tax Planning, Policy, Audit,
SIU, Advance Ruling)

“The topics chosen are very appropriate. The resource persons are excellent, and they are precise and clear with the presentations. Well organised! Congrats to RK Sir for such a wonderful initiative. Great efforts by ICAI!”

Ms. S. Shoba
Additional Director, GoTN
Treasuries & Accounts, Chennai, Tamilnadu

“The major strengths of the programme are the informality within a structured programme, topic selection, barrier breaking and free and frank exchange, focusses approach and excellent organisation. Keep up the excellent work. Here's wishing more and more success to such endeavours.”

Mr. Rajan Datt
Commissioner, Customs &
CGST, Panchkula

“Many many thanks to ICAI and more particularly RK Sir and his team for inviting us in first Symposium. It was an unforgettable and amazing experience. RK Sir's and team have done enthusiastic and tireless efforts since beginning. Meticulous and perfect planning resulted into a great success. We would like to thank RK Sir and the entire team for providing a platform to interact the officers of States and Central. Looking forward to meet again. We cordially invite every one to Gujarat.”

Mr. M S Pathan
Joint Commissioner, State Tax, Gujrat
Mr. B M Shrimali
Joint Commissioner, State Tax, Gujarat

“Truly...it was an amazing experience, the highlight being the opportunity to interact with officers across states. The entire program was wonderful right from stay, venue, lectures to panel discussions. The warmth with which the ICAI team treated us made us feel at home. Kudos to the entire team for putting in such great efforts. Looking forward to meeting again.”

Ms. Sneha S Gitte
Deputy Commissioner, State Tax, Goa

Publications

“I wish to thank one and all at the GST and Indirect Taxes Committee for regularly updating us with timely issuance of guidance notes, hand books and FAQ along with emails of GST updates on timely basis. This goes a long way in discharging our functions properly. Thanks a lot.”

CA. Shailesh V. Shringi
Membership No. 124614

“I am a member of the CA Institute and a working Professional in the Indirect Tax field. I was enthusiastic about reading IDT publications by the IDT Committee. I started with reading the Handbook on “Registration under GST” published by the IDT committee.

Firstly, would thank the Institute and the IDT team for the splendid job of coming out with such comprehensive publication which is handy anytime. I found it very lucid and most importantly reader friendly. I love reading bare acts rather people get bored of laws but, due care has been taken to compile with bare acts, explanation followed by FAQ.

I would thank the team and every one involved in this good work which would definitely contribute in enhancing our knowledge on the subject.”

CA. Maitri Trivedi
Membership No. 157453





Committee

LOKMAT TIMES

2-day capacity building prog on GST inaugurated

LOKMAT NEWS NETWORK
AURANGABAD

The Institute of Chartered Accountants of India (ICAI) has started organising a two-day 'Capacity Building Programme' at ICAI Bhavan on GST for the Aurangabad Division of Goods and Services Tax Officers on 11 October. More than 110 officers are attending this programme.

Joint Commissioner of

SGST (Admin) Aurangabad G Shreekanth inaugurated the programme. The joint commissioner appreciated the efforts of the ICAI in holding the training programme and exhorted the division to drive maximum benefit out of the deliberation and hone their skill in GST. He expressed that scrutiny and audit of taxpayers have recently started and officers going through the training would be well equipped to handle the

assignment presently with them.

Chairman of GST and Indirect Taxes Committee CA Rajendra Kumar, and its vice chairman CA Umesh Sharma guided the participants. ICAI city branch chairman CA Yogesh Agrawal said the training is important for any office staff be it GST officers or the CAs. CAs Kedar Pande, Amol Godha and Mahesh Indani worked for the success of the programme.

Aurangabad First
Page No. 3 Oct 12, 2022
Powered by: erelego.com

Three day long statewide training program ET officers start in PkI



SD SHARMA
PANCHKULA, JAN 23

The detailed information is available with the department but the need of the hour is officers should reach out to the taxpayers through updated information which eventually strengthens the state's revenue. GST is a complex law that needs to be well-versed. Regular training programs are vital in empowering our officers. This was stated by Haryana's Excise and Taxation Commissioner Ashok Kumar Meena at the inaugural session of the three-day 'Capacity Building Program on GST' being organized by the Institute of Chartered Accountants of India

(ICAI) in association with Excise and Taxation Department at Hotel Holiday Inn on Monday. Many changes have taken place after the introduction of GST in 2017. With the entire system being online and transparent, there have been changes in several acts with regular intervals which are often posing challenges to the officers of the ET Department. The Institute of Chartered Accountants of India (ICAI), an autonomous body under the Ministry of Finance, Government of India, in collaboration with the Department of Excise and Taxation, Government of Haryana, has taken the initiative to organize a series of training program for the officers of the department.

'Online system of GST helping in data analysis & detecting evasion'

OUR STAFF REPORTER
city.indore@freepressjournal.in

Neerav Kumar Mallick, commissioner (Audit) CGST Indore Commissionerate, said with the rolling out of GST regime, the time has come when the taxpayer has to change his mindset of evading taxes, as the penalty for tax evasion and interest thereon are very high. Due to the online system, data intelligence etc., the entire trail remains with the department, which makes it very easy to catch GST evasion.

Mallick was addressing as the chief guest in a capacity building programme on GST held at CA auditorium. It was jointly organised by CGST Audit Department and CGST & Indirect Tax Committee of ICAI.

He said that the intention of the department has never been to harass the taxpayers who are paying the due taxes on time. They need not panic.

He said that in the coming times, the role of GST audit is going to be much bigger than the action of



raids and investigations, and the kind of tax recovery that is coming out of the audit at present is commendable. Audit has never been a means of collection of taxes, its purpose is to ensure compliance with all the provisions and find out the mistakes. In many cases, the taxpayer was paying less tax by mistake but it came into notice at the time of audit.

Kirti Joshi, a Central Council Member of ICAI, informed that now the notices of GST audit have started coming very fast and GST audit tries to ascertain whether the calculation of turnover, input tax credit and tax payable by the trader is correct or

not. GST audit increases voluntary compliance among taxpayers.

Anand Jain, chairman of CA Indore Branch, said that the GST law has seen many changes in five years and due to workload, sometimes important changes are not taken into account and sometimes the law is interpreted differently. This kind of programme gives an opportunity to know the side of both the department and the taxpayer.

On this occasion additional commissioners MP Meena and Virendra Jain, deputy director Sunil Sahu, Atishay Khushiwala, Amitesh Jain, Mausam Rathi, Swarnim Gupta etc. were present.

जीएसटी की प्रेक्टिस करने वाला मानसिक रूप से ज्यादा स्वस्थ रहता है : कुमार

जीएसटी के 225 अधिकारियों को चार्टर्ड एकाउंटेंट ने सिखाई जीएसटी की बारीकियां

व्यापार प्रतिनिधि, भोपाल। जीएसटी के पांच साल के समय में ऐसा पहल बार हुआ, जब मालगुजारी को जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर। अगली तरह की इस अनुभवी प्रशिक्षण की आयोजना इन्डियन चार्टर्ड एकाउंटेंट्स के चेयरमैन राजेंद्र कुमार ने की। इस अवसर पर मुख्य अतिथि योगेश अग्रवाल, राष्ट्रीय अध्यक्ष जीएसटी विभाग रहे। अध्यक्ष ने सभी जीएसटी अधिकारियों से जीएसटी के सभी अंशों पर प्रशिक्षण समझा कर आगे बढ़ाया। वहीं आइसीआईआई के इन्डियन चार्टर्ड एकाउंटेंट्स के अध्यक्ष राजेंद्र कुमार ने कहा कि जीएसटी की प्रेक्टिस करने वाले अधिकारियों को जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर। अगली तरह की इस अनुभवी प्रशिक्षण की आयोजना इन्डियन चार्टर्ड एकाउंटेंट्स के चेयरमैन राजेंद्र कुमार ने की। इस अवसर पर मुख्य अतिथि योगेश अग्रवाल, राष्ट्रीय अध्यक्ष जीएसटी विभाग रहे। अध्यक्ष ने सभी जीएसटी अधिकारियों से जीएसटी के सभी अंशों पर प्रशिक्षण समझा कर आगे बढ़ाया। वहीं आइसीआईआई के इन्डियन चार्टर्ड एकाउंटेंट्स के अध्यक्ष राजेंद्र कुमार ने कहा कि जीएसटी की प्रेक्टिस करने वाले अधिकारियों को जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर।



आडिट के लिए आउटसोर्सिंग भी कर सकता है विभाग

इस अवसर पर जीएसटी एकाउंटेंट्स सीए सुधीर खेतान ने जीएसटी अधिकारियों को जीएसटी ऑडिट की जानकारी दी। उन्होंने बताया कि जीएसटी ऑडिट करने वाले अधिकारियों को जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर। अगली तरह की इस अनुभवी प्रशिक्षण की आयोजना इन्डियन चार्टर्ड एकाउंटेंट्स के चेयरमैन राजेंद्र कुमार ने की। इस अवसर पर मुख्य अतिथि योगेश अग्रवाल, राष्ट्रीय अध्यक्ष जीएसटी विभाग रहे। अध्यक्ष ने सभी जीएसटी अधिकारियों से जीएसटी के सभी अंशों पर प्रशिक्षण समझा कर आगे बढ़ाया। वहीं आइसीआईआई के इन्डियन चार्टर्ड एकाउंटेंट्स के अध्यक्ष राजेंद्र कुमार ने कहा कि जीएसटी की प्रेक्टिस करने वाले अधिकारियों को जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर।

पर्सनल ईमेल आईडी से नहीं भेजें नोटिस इस अवसर पर जीएसटी एकाउंटेंट्स सीए सुधीर खेतान ने जीएसटी अधिकारियों को बताया कि नोटिस भेजने के लिए जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर। अगली तरह की इस अनुभवी प्रशिक्षण की आयोजना इन्डियन चार्टर्ड एकाउंटेंट्स के चेयरमैन राजेंद्र कुमार ने की। इस अवसर पर मुख्य अतिथि योगेश अग्रवाल, राष्ट्रीय अध्यक्ष जीएसटी विभाग रहे। अध्यक्ष ने सभी जीएसटी अधिकारियों से जीएसटी के सभी अंशों पर प्रशिक्षण समझा कर आगे बढ़ाया। वहीं आइसीआईआई के इन्डियन चार्टर्ड एकाउंटेंट्स के अध्यक्ष राजेंद्र कुमार ने कहा कि जीएसटी की प्रेक्टिस करने वाले अधिकारियों को जीएसटी के 225 अंशों में तोड़कर और दिल्ली से आए चार्टर्ड एकाउंटेंट्स से ऑडिट और एग्रेसिव को पारित करने पर।

एसबीआई 3 अब कोर्ट का फैसला... (Text continues with news about SBI and court decisions)

बिचलत बालिग कार्यपद्धति



बिचलत बालिग कार्यपद्धति... (Text continues with details about the training program and its objectives)

जीएसटी अधिकारियों को सीए ने बताया नियम 'बिना साइन और कारण के नोटिस जारी करने से बचें'



पत्रिका सूचना नेटवर्क... (Text continues with details about the training program and its objectives)

Sun, 18 September 2022
FREE PRESS
https://epaper.freepressjournal.in/c/70170708

ICAI, CIRC hold training on GST for Commercial Tax Deptt

Staff Reporter

BHOPAL. Branch of CIRC of ICAI has held a training programme on GST for Department of Commercial Tax on Tuesday under the aegis of GST and Indirect Tax.

Chief guest for the programme was P. P. Shrivastava, Deputy Commissioner, Commercial Tax, MP. The programme was graced by presence of Programme Chairman CA Rajendra Kumar II Chairman and CA Ashish Chhabra, General Council Member. The event was inaugurated by guest and Chairman, Bhupal Branch, CA Ankur Jain. Chairman of Bhupal Branch made the inaugural speech. The event was conducted by branch Secretary CA Pankaj Shrivastava.

In the first technical session CA Mahesh Khaitan directed and enlightened on the topics including scrutiny and analysis of returns under GST, review



A guest addressing the trainees about GST related topic in the training programme on Tuesday.

of returns including reconciliation of returns (GSTR-3B & Form GSTR-1), matching of ITC in form GSTR-3B with ITC claimed in form GSTR-1B, interest and late fee related to returns, how to take action on return defaulters, adjudication and enforcement provisions under GST, issuance of SCN, inspection, Search and Seizure, service of notice, jurisdiction of CIR, court, burden of proof.

The second session was presented by speaker CA Vinod Chhabra. The speaker discussed on audit of GST & elaborated his speech on points including audit under GST, audit plan and audit verification, evaluation of internal controls, registration of records/register during conduct of Audit, GST Audit: desk review and analysis of financial statements with GST perspective.



The Goan Voice



Government will sign MoU with Institute of Chartered Accountants of India (ICAI) for training sessions every 6 months to upskill GST government officials; this training will not only be for knowledge and skills on taxation but ease of doing business as well: CM Dr. Pramod Sawant

पंजाब केसरी

जयपुर • शनिवार • 26 नवंबर, 2021

बेसिक ऑफ एकाउंटिंग एवं फाइनेंसियल स्टेटमेंट पर प्रशिक्षण कार्यक्रम शुरू

80 से अधिक अधिकारियों ने लिया भाग

जयपुर, 25 नवंबर (ब्यूरो) : जीएसटी एंड इनडायरेक्ट टैक्स कमेटी ऑफ दो इन्स्टीट्यूट ऑफ चार्टर्ड एकाउन्टेन्ट ऑफ इंडिया की ओर से जयपुर में शुक्रवार से दो दिवसीय बेसिक ऑफ एकाउंटिंग एवं फाइनेंसियल स्टेटमेंट पर कमर्शियल टैक्सेस डिपार्टमेंट, राजस्थान अधिकारियों के लिए प्रशिक्षण कार्यक्रम फोर पॉइंट्स बाई रेटन जयपुर में शुरू हुआ।

कार्यक्रम के उद्घाटन समारोह में पूजा कुमारी पाथ एक्शनल कमीशनर पेट एवं आईटी कुलदीप कुमार सिंह, एडिशनल कमीशनर, बीईयू उत्सव कौशल एडिशनल कमीशनर एनफोर्समेंट, सीए राजेन्द्र कुमार पी अध्यक्ष जीएसटी एवं इनडायरेक्ट कमेटी आईसीएआई एवं सेन्ट्रल काउंसिल मैम्बर सीए प्रकाश शर्मा सेन्ट्रल काउंसिल मैम्बर एवं सीए रोजित रूपारिया अग्रवाल सेन्ट्रल काउंसिल मैम्बर उपस्थित थे। सीए राजेन्द्र कुमार पी ने कहा कि यह क्षमता निर्माण कार्यक्रम कमर्शियल टैक्सेस डिपार्टमेंट राजस्थान राज्य के अधिकारियों की क्षमताओं और कौशल को मजबूत करने में मदद करेगा। उन्होंने बताया कि यह अधिकारियों की कार्य कुशलता और काम काज को बढ़ाएगा साथ में कर प्रशासन और करदाताओं के लिए फायदेमंद साबित होगा। कुलदीप कुमार सिंह, एडिशनल कमीशनर बीईयू ने अपने वय में इस प्रशिक्षण कार्यक्रम के आयोजन के लिए आईसीएआई के प्रयासों की सराहना की और अपने अधिकारियों को विचार-विमर्श से अधिकतम लाभ प्राप्त करने की प्रेरित किया। जीएसटी से संबंधित लेखांकन पहलुओं में अपने कौशल को सुधारने के लिए प्रोत्साहित किया गया। कार्यक्रम में आयुक्तालय के 80 से अधिक अधिकारियों ने भाग लिया।

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औरंगाबाद : दोनदिवसीय क्षमता निर्माण कार्यक्रमाचे उद्घाटन करताना उपस्थित मान्यवर.

जीएसटीवर दोनदिवसीय क्षमता निर्माण कार्यक्रमाला सुरुवात

औरंगाबाद, ता.११ : इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडियातर्फे 'वस्तु आणि सेवा कर'वर मंगळवारी (ता.११) दोन दिवसीय क्षमता निर्माण कार्यक्रमाला सुरुवात झाली. मंगळवारी आईसीएआय भवन झालेल्या कार्यक्रमाला राज्यकर सहआयुक्त जी. श्रीकांत, आयडीटीसीचे अध्यक्ष राजेंद्र कुमार, उपाध्यक्ष उमेश शर्मा उपस्थित होते. पहिल्या दिवशी, पहिले तांत्रिक सत्रात उपभोग करंवर आणि भारताचे आंतरराष्ट्रीय सहभाग या विषयावर

राजेंद्र कुमार पी यांनी मार्गदर्शन केले. तर उमेश शर्मा यांनी जीएसटी अंतर्गत परताव्याची छाननी आणि विश्लेषण यावर भाष्य केले. वॉरिंट चौहान यांचे जीएसटी अंतर्गत ऑडिटवर मार्गदर्शन झाले. या कार्यक्रमाला ११० अधिकार्यांना सहभाग घेतला. बुधवारी संकेत शाह, कीर्ती जोशी हे उपस्थितांना मार्गदर्शन करणार आहेत. कार्यक्रमासाठी औरंगाबाद शाखेचे अध्यक्ष योगेश अग्रवाल, केदार पांडे, अमोल गोधा, महेश इंदानी परिश्रम घेत आहेत.



जीएसटी कानून में छापे नहीं आडिट से होगी कर वसूली

इंदौर (नईदुनिया प्रतिनिधि)। जीएसटी कानून में कर वसूली के लिए आगे छापामार कार्रवाई नहीं, बल्कि आडिट प्रक्रिया पर निर्भरता बढ़ेगी। इंदौर सीए ब्रांच (आइसीएआई) की जीएसटी अप्रत्यक्ष कर समिति द्वारा शुक्रवार को जीएसटी आडिट पर हुए सेमिनार में विभाग के अधिकारियों ने यह बात कही। सीए ब्रांच ने सीजीएसटी आडिट विभाग के साथ संयुक्त रूप से सेमिनार और क्षमता वृद्धि का कार्यक्रम किया था।



राजेंद्र कुमार। • नईदुनिया

- सीए इंस्टीट्यूट में जीएसटी आडिट पर सेमिनार
- सीए से बोले अधिकारी- पारदर्शी कर प्रणाली की आवश्यकता

से जिस प्रकार की टैक्स रिकवरी सामने आ रही है वह प्रशंसनीय है। कई ऐसे मामले भी सामने आए हैं जिसमें करदाता भूल वश कम टैक्स भर रहा था, जो आडिट के समय उसके संज्ञान में आया। हमें भारत की आर्थिक प्रगति के लिए पारदर्शी कर प्रणाली की आवश्यकता थी। जीएसटी इसमें बहुत कारगर साबित होगा। इंदौर सीए ब्रांच के चेयरमैन सीए आनंद जैन ने स्वागत उद्बोधन दिया।

14,350

More than 14,350 members upskilled through 43 CPE events on GST

2,600

More than 2,600 Government officers trained in 30 Capacity Building Programmes on GST

12,979

12,979 publications downloaded from website

50,000

More than 50,000 subscribers of Committee's website

14,486

14,486 subscribers of e-learning

2,106

2,106 copies of publications sold physically

National GST Symposium 2022 - Reinforcing Synergy for CGST, SGST and UTGST officers - Participation of officers from 20 States and 2 Union Territories

Suggestions on draft Form GSTR-3B, Concept Note on Aggregate Turnover, Post-Budget Memorandum 2022 and Pre-Budget Memorandum 2023

3 New publications and Revision of 6 existing publications

23

23 Discussion meetings with senior State and Central Government functionaries

5

Engagement/interaction meetings with senior legislators

5

5 Representations on pertinent issues in GST to various authorities

300

More than 300 hits per day on the website

11

11 videos in 10 Point GST Series for GST Knowledge Dissemination

43

43 CPE events viz., National Conferences, Seminars, Workshops, Webinars, VCMs etc.



GST & Indirect Taxes Committee
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