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

ANNUAL REPORT 2025-26

**GST & INDIRECT
TAXES COMMITTEE**





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Executive Summary

The GST & Indirect Taxes Committee of ICAI continued to actively support the Government in GST policy making, implementation, research and knowledge dissemination through its technical publications, submissions, e-learning initiatives, webinars, newsletters, updates and digital knowledge platforms. The Committee played a constructive and collaborative role with CBIC, GSTN, DGGST, NACIN, CAG and State Governments in addressing emerging issues,

improving processes and strengthening the overall GST framework.

The Committee reinforced its role in nation building by supporting the Government's capacity building initiatives through customised training programmes for officers of Central Tax, State Tax, PSUs and other Government departments. Through strategic partnerships and formal engagements with State Governments, the Committee further strengthened institutional collaboration for sustained technical cooperation in GST.

At the same time, the Committee remained committed to enhancing the professional competence of ICAI members and other stakeholders by organising national conferences, seminars, workshops, webinars, certificate courses and continuous professional education programmes on GST and other indirect taxes.

The Annual Report 2025–26 presents a comprehensive account of the various initiatives undertaken by the Committee towards its objective of assisting the Government, bridging the GST knowledge gap and upgrading the skills of members and stakeholders in an evolving indirect tax landscape.

President's Message



As India's indirect tax framework continues to evolve, the role of Chartered Accountants in ensuring smooth implementation, compliance, and policy support has never been more critical. The GST & Indirect Taxes Committee of ICAI has continued to play a vital and constructive role in strengthening India's indirect tax framework. Since the introduction of GST, the Committee has working closely with the Government in policy formulation, system implementation, research and resolution of post-implementation challenges, contributing to a stable, progressive and business-friendly tax environment.

During 2025-26, the Committee strengthened its engagement with CBIC, GSTN, DGGST, NACIN and State Governments by providing practical, well-researched technical inputs on critical issues. These efforts facilitated smoother compliance and enhanced ease of doing business. Its continued focus on capacity building of Government officers and outreach to trade and industry reflects a strong dedication to nation first approach.

Equally significant is the Committee's emphasis on upskilling members through national conferences, webinars, certificate courses, e-learning initiatives, publications and regular GST updates. These initiatives empower Chartered Accountants to effectively support businesses effectively, remain agile, and stay future-ready in a constantly evolving regulatory environment.

As India moves toward a more digital and seamless tax system, the Committee's work will continue to play a pivotal role in shaping policies that benefit businesses, government, and society at large.

I congratulate CA. Rajendra Kumar P, Chairman, CA. Umesh Sharma, Vice-Chairman, and all members of the GST & Indirect Taxes Committee for their leadership, diligence and dedicated service to the profession and the public interest.

I extend my best wishes to the Committee for its continued success in making GST simpler, fairer and more effective for all stakeholders.

CA. Charanjot Singh Nanda

President, ICAI

Vice-President's Message



Over the past decade, India's tax landscape has undergone a profound transformation, reflecting the country's commitment to transparency, digitisation and ease of doing business. At the heart of this change has been the Goods and Services Tax (GST), which has unified the indirect tax system, strengthened inter-state trade and modernised tax administration.

In this evolving environment, the GST & Indirect Taxes Committee of ICAI has played a crucial role as a trusted professional partner to the Government. The Committee has consistently worked towards simplifying complex legal provisions, providing practical insights and supporting effective implementation of GST through research, technical submissions and stakeholder engagement.

At the same time, the Committee has remained deeply committed to strengthening the capabilities of Chartered Accountants. Through National Conferences, Webinars, Certificate Courses, Publications and Digital learning initiatives, it has enabled members to stay abreast of developments and deliver high-quality professional services to businesses and taxpayers.

I am pleased to note the wide-ranging initiatives undertaken by the Committee during 2025–26, all of which are comprehensively captured in this Annual Report. I congratulate CA. Rajendra Kumar P, Chairman, CA. Umesh Sharma, Vice-Chairman, and all members of the Committee for their dedication, leadership and meaningful contribution to the profession.

I wish the Committee continued success in its endeavour to strengthen India's indirect tax ecosystem in the years ahead.

CA. Prasanna Kumar D

Vice President, ICAI

Chairman's Message



As I pen this message for the year 2025–26, I am reminded of the words of Marcus Aurelius, “What we do now echoes in eternity.” My continued association with the GST & Indirect Taxes Committee has reinforced in me a deep sense of responsibility and purpose. I remain conscious that the initiatives and directions we set today will shape not only the present discourse but also the long-term direction and institutional character of the Committee.

I am pleased to present the Annual Report of the GST & Indirect Taxes Committee for the year 2025–26, which highlights the Committee's sustained efforts in supporting the Government and strengthening professional capacity during the Council year. I humbly share that the Committee's capacity-building and outreach initiatives during the year benefited more than 2,000 officers of Central GST, State GST and other Government Departments, contributing meaningfully to improved tax administration and governance. Simultaneously, the Committee's conferences, seminars, workshops and other learning initiatives enabled over 10,000 members of the profession to enhance their understanding of evolving GST law and practice, while the digital learning programmes reached more than 20,000 stakeholders across the country, ensuring wider dissemination of timely guidance. The structured Certificate Course on GST further strengthened the technical competence of over 400 members. A notable highlight of the year was the 4th National GST Symposium, held at Thiruvananthapuram on 8th and 9th January, 2026, which brought together ninety-seven senior officers from 24 States and Union Territories, providing a valuable platform for exchange of experience, deliberation on implementation challenges and strengthening institutional collaboration.

I take this opportunity to convey my sincere gratitude to CA. Charanjot Singh Nanda, President, ICAI and CA. Prasanna Kumar D, 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. Madhav Kumar Jha, CA. Kapil Kumar Sharma, CA. Shikha Maurya, CA. Jaya Kumari, Ms. Impreet Kaur, Mr. Ravi Kumar Raiswal, Ms. Vini Singhal, Mr. Rajan Kaushik and Mr. Imran Siddiqui in achieving the objectives of the Committee.

CA. Rajendra Kumar P

Chairman, GST & Indirect Taxes Committee

Vice-Chairman's Message



As the Goods and Services Tax enters its eighth year of implementation, the year 2025–26 marks an important phase of transition in the GST framework. With the conclusion of the Compensation Cess regime, the policy focus has increasingly shifted towards GST rate rationalization, correction of structural anomalies, and alignment of tax rates with long-term revenue sustainability. These developments reflect the movement of GST towards a more stable and simplified tax structure, aimed at reducing distortions, improving compliance, and providing greater certainty to businesses. The operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT) during this period further strengthens the institutional framework by facilitating uniform and efficient resolution of disputes.

In this evolving environment, the GST & Indirect Taxes Committee has continued to play a proactive role by engaging with the Government and stakeholders on practical challenges arising from these changes. During the year, the Committee submitted several suggestions and representations and many of which were positively considered and implemented by the Government within a year. 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 2025-26- 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. Charanjot Singh Nanda, President, ICAI and CA. Prasanna Kumar D, 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.

CA. Umesh Sharma

Vice-Chairman, GST & Indirect Taxes Committee

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 regulation and development of 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.



2030

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
(Set up by an Act of Parliament)

Members of the 26th Council of ICAI



CA. Charanjot Singh Nanda
President



CA. Prasanna Kumar D
Vice-President



CA. Agarwal Vishnu
Kumar



CA. Chhajed Piyush
Sohanraji



CA. Chitale
Chandrashekhar Vasant



CA. Doshi
Vishal



CA. Kabra
Durgesh Kumar



CA. Chhaira
Jay Ajit



CA. Khandelwal
Purushottamlal
Hukamichand



CA. Kinare Mangesh
Pandurang



CA. Savla Priti
Paras



CA. Sharma Umesh
Ramnarayan



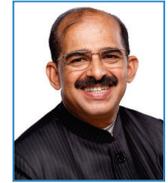
CA. Kabra Arpit
Jagdish



CA. Dayaniwas
Sharma



CA. Sridhar
Muppala



CA. Babu Abraham
Kallivayalil



CA. Rajendra
Kumar P



CA. Madhukar
Narayan Hiregange



CA. Sripriya
Kumar



CA. Patwa
Ravi Kumar



CA. Sanghi
Sanjib



CA. (Dr.) Agarwal
Rohit Ruwatia



CA. Chhajed
Abhay Kumar



CA. (Dr.) Goyal
Anuj



CA. Misra Gyan
Chandra



CA. Gupta Satish
Kumar



CA. Shah
Pankaj



CA. Agarwal
Sanjay Kumar



CA. Sharma
Rajesh



CA. Chugh
Hans Raj



CA. Jain
Pramod



CA. (Dr.) Singhal
Sanjeev Kumar

Government Nominees



Shri Balamurugan
D.



Shri Manoj
Kumar Sahu



Shri Naveen
Singhvi



Shri Sanjay
Sharan



Justice (Former)
Shashi Kant Gupta



Shri Mukhmeet
Singh Bhatia



Shri Vinod Kumar
Jindal



Joint Secretary
(dealing with
Professional
Institutes),
MCA

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.

Accomplishments of the Committee Highlights



Memorandum of Understanding with Commissionerate of Taxes & Excise, Government of Tripura and Commissionerate of CT & GST, Government of Odisha for capacity building of Officers.



Submission of suggestions to the Government for –

- Simplifying GST Annual Return [Form GSTR 9] and GST Reconciliation Statement [Form GSTR 9C]
- Enhancing Efficacy of GST Adjudication
- Addressing Practical Issues faced by Taxpayers in GST Compliance
- Enhancing Ease of Doing Business
- Streamlining GST Refunds and Registration Processes
- Extension of due date for filing Form GSTR-3B for September 2025 in view of Diwali festival.



Engaging with GST Policy Wing CBIC for scenarios requiring adjustment of tax liability and input tax credit auto-populated in Form GSTR-3B and for practical insights into field-level challenges and processes relating to GST refunds



Submission of representation seeking clarification regarding jurisdiction to review / decide appeals under section 107 of CGST Act, 2017 or revision of orders under Section 108 of CGST Act, 2017



4th National GST Symposium at Thiruvananthapuram on 8th & 9th January, 2026 attended by 97 senior Officers from 24 States across India.



36 Capacity Building Programmes

on GST organised for the Officers of State GST, Central GST and other Government Departments. More than 2000 officers trained in such programmes.



4 Outreach Programmes

organized for Trade and Industry at Agartala (twice), Udaipur and Thiruvananthapuram.



7 batches of the Certificate Course

on GST organized physically which were attended by 284 members. 1 batch organized virtually, which was attended by 154 members.



Development of three new publications,

namely, "Practical Guide to GST Disputes", "Handbook on E-Commerce under GST" and "Handbook on Applicability of GST on Agricultural Sector"



Revision of fourteen publications, namely,

Out of the fourteen revised publications, the following six are highlighted for immediate reference:

- GST Act (s) and Rule(s)- Bare Law - twice,
- Handbook on Input Service Distributor under GST,
- Technical Guide on GST Annual Return (Form GSTR-9) and Technical Guide on GST Reconciliation Statement (Form GSTR-9C)
- Handbook on Inspection, Search, Seizure and Arrest under GST,
- Handbook on Input Service Distributor under GST,
- Handbook on Foreign Trade Policy - Incentives, Schemes & Related FAQs,



1 batch of Certificate Course on UAE-VAT organized physically in Dubai which was attended by 24 members.



9 National Conferences on GST were organized upskilling more than 4,300 members. 55 other CPE events on GST (conferences, workshops, seminars etc.) were organized upskilling more than 6100 members.



22 live webcasts/webinars on various contemporary topics in GST were organized which were attended by more than 20,000 participants.



10 Editions of the ICAI –Newsletter on GST were published.



13 GST Updates containing the summary of changes in GST Law mailed to over 50 thousand users registered on the website of the Committee as also uploaded on the website of the Committee.



Hosting of E-learning on GST at Digital Learning Hub covering various important aspects of GST



Partnering with the Government

National GST

The Committee has been organising the National GST Symposium annually for the last three years. The 4th National GST Symposium was held at Thiruvananthapuram on 8th and 9th January, 2026, with participation from ninety-seven senior officers representing 24 States and Union Territories across India. The delegates included officers from Commercial Tax Departments of States and Union Territories, CGST Commissionerates, CBIC, GSTN, DGGST, NACIN, Directorate General of Taxpayer Services, CAG and other key institutions. The Symposium was highly appreciated by the participating officers for its structured discussions and professional engagement.

The National GST Symposium is a flagship initiative of ICAI, designed exclusively for tax administrators. It serves as a neutral, professional and knowledge-driven platform for constructive dialogue between policymakers and tax administrators. The Symposium reflects ICAI's continued commitment to strengthening the GST ecosystem through collaboration, mutual learning and institutional partnership.



CA. Charanjot Singh Nanda, Hon'ble President of ICAI, inaugurated the 4th National GST Symposium held at Thiruvananthapuram, Kerala on 8th and 9th January 2026.



Shri S.K. Rahman, IRS joins GSTAT as Technical Member (Centre); addresses 'Challenging the Challenges' at the 4th National GST Symposium.



Special Address by Shri Sanjay Kumar Agarwal, IRS (Retd.), Former Chairman, CBIC at the 4th National GST Symposium, Thiruvananthapuram, Kerala.



CA. Rajendra Kumar P, Chairman, GST & IDT Committee of ICAI, addressed the 4th National GST Symposium 2026 held at Thiruvananthapuram.



Special Address by Shri Shashank Priya, IRS (Retd.) Former (GST, CX & ST), CBIC

Symposium 2026

Panel Discussion on Inter-tax Coordination: Building Synergies Among CGST, SGST, and UTGST Teams at the 4th National GST Symposium. Shri P. Devaraj, IRS, Commissioner, CGST & Customs, Ujjain; Shri Rajan Datt, IRS, Commissioner, CGST & Central Excise, Allahabad; Shri R. Srivatsan, IRS, Assistant Director, NACIN, Chennai; Ms. G. Lavanya, Additional Commissioner (ST) Policy, Government of Telangana; Shri Dhanaraju S, Commissioner, State Taxes, Madhya Pradesh. The session was moderated by Shri Neerav Kumar Mallick, IRS, Principal ADG, DGTPS, Chennai Zonal Unit.



CA. Umesh Sharma, Vice Chairman of the GST & IDT Committee, ICAI, shared his insights at the 4th National GST Symposium 2026 in Thiruvananthapuram on 8-9 January.



Panel Discussion on “Next-Generation GST Audit: Strategies for Effective Detection and Compliance” at the 4th National GST Symposium, Thiruvananthapuram. Shri Babu A, IAS, Chief Commissioner, State Tax Andhra Pradesh; CA. Ravneet Singh Khurana, IRS, Commissioner, CGST, Chandigarh; Shri D. Ranjithkumar, IRS, Additional Commissioner, CGST Audit-I, Chennai; Shri S. Sathish Kumar, IRS, Joint Commissioner, Central Tax Audit-II, Hyderabad; CA. Upender Gupta, IRS (Retd.), Former Chief Commissioner, Customs & Indirect Taxes. Moderated by: Shri Devendra Vasudeo Nagvenkar, IRS, Commissioner, CGST Audit-I, Pune.

CA. Rajendra Kumar P, Chairman & CA. Umesh Sharma, Vice-Chairman, GST & IDTC felicitating CA. Nikhil R. Kumar, Chairman, CA. Muraly Krishnan N, SICASA Chairman and CA. Rajesh A, Secretary, Thiruvananthapuram Branch, SIRC, ICAI



Strengthening cooperative federalism and stakeholder engagement in GST –

Accepted & Implemented Suggestions

Suggestions on GST Annual Return [Form GSTR 9] and GST Reconciliation Statement [Form GSTR 9C]

i

Annual Return in Form GSTR 9 and Reconciliation Statement in Form GSTR 9C are integral to the annual compliance framework under GST, and accurate reporting in them is critical for taxpayers and regulators alike. There had been many amendments in the GST law, but these Forms had not been updated to give effect of such changes. Therefore, the GST & Indirect Taxes Committee undertook review of the structure, format, and implementation challenges associated with such Forms and submitted its suggestions to the Government on 17th April, 2025. The suggestions aimed to simplify the return filing as also ensure standardization and clarity.

Many of the ICAI's suggestions were accepted in the amended Form GSTR- 9 and 9C, vide Notification No. 13/2025 – Central Tax dated 17th September, 2025 for the year 2024-25.

The Committee has further submitted its suggestions on 28th November, 2025 to GST Policy Wing, CBIC on the amended Annual Return (Form GSTR-9) and the Annual Reconciliation Statement (Form GSTR-9C) notified through Notification No. 13/2025 – Central Tax dated 17th September, 2025.

Interaction Meeting with GSTN Authorities on IMS

ii

Goods and Services Tax Network (GSTN) had invited representatives of the professional bodies of the Institute of Chartered Accountants of India (ICAI), the Institute of Company Secretaries of India (ICSI) and the Institute of Cost Accounts of India (ICMAI) for Interaction on how to handle the Credit Note and other issues in IMS on 28th February, 2025. Accordingly, on the nomination by the President, ICAI, CA. Rajendra Kumar P, Central Council Member & CA. Smita Mishra, Joint Secretary attended the aforesaid Meeting at GSTN Office, Aero-city, New Delhi. The meeting was chaired by Mr. Alok Shukla, IRS, EVP, GSTN. Ms. Nisha Gupta, IRS, SVP, GSTN and other senior officers of GSTN were also present at the meeting. The Committee's suggestion of restricting the blanket auto increase of the supplier's liability or the auto reversal of recipient ITC on rejection of credit note was accepted by GSTN and Advisory was issued to handle the same.

Representation for extension of due date for filing Form GSTR-3B for September 2025 in view of Diwali festival

iii

The Committee submitted a representation to the Central Board of Indirect Taxes and Customs (CBIC) on 14th October 2025, requesting an extension of the due date for filing Form GSTR-3B for the month/quarter ended September 2025 in view of the Diwali festival. It was submitted that the statutory due dates (20th/22nd/24th October 2025) coincide with the Diwali holidays (20th–21st October 2025), when offices function with limited capacity. Further, the GST rate revisions effective from 22nd September 2025 have necessitated fresh reconciliations and system updates. Acceding to the request of the Committee, due date was extended to 25th October 2025.

Reinforcing GST Policy

making, implementation and research – Technical Inputs

Suggestions on practical issues faced by taxpayers in GST compliance

With the completion of eight years of GST implementation, the Committee undertook a comprehensive review of the practical challenges faced by taxpayers in areas such as registration, refunds, input tax credit, and tax demands. Inputs were invited from members across the country, which were carefully examined and deliberated upon by the Committee. The finalised suggestions were submitted to the Government on 25th August 2025 with the objective of facilitating smoother implementation of GST law and mitigating the difficulties presently encountered by taxpayers.

i

Study of scenarios requiring adjustment of tax liability auto-populated in Form GSTR-3B

The Committee submitted, on 2nd October 2025, a compilation to the GST Policy Wing, CBIC, outlining various scenarios wherein a taxpayer may need to edit the auto-populated tax liability from Form GSTR-1/1A/IFF while filing Form GSTR-3B. The submission was made in response to the request of the GST Policy Wing, CBIC, seeking inputs on such scenarios, particularly in relation to Table 3.1(a), Table 3.1(b), Table 3.1(d), and Table 3.1.1 of Form GSTR-3B.

ii

Study of scenarios requiring adjustment of input tax credit auto-populated in FORM GSTR-3B

The Committee submitted, on 24th October 2025, a compilation to the GST Policy Wing, CBIC, outlining various scenarios wherein a taxpayer may need to edit the auto-populated ITC from Form GSTR-2B while filing Form GSTR-3B. The submission was made in response to the request of the GST Policy Wing, CBIC, seeking inputs on such scenarios, particularly in relation to Table 4A(1), 4(A)(3), 4A(4) and 4A(5) of Form GSTR-3B.

iii

Inputs on GST Refunds and Registration Processes

The Committee submitted its suggestions on GST Registration and Refund Processes under GST to the Directorate General of GST on 5th December, 2025. The suggestions were submitted in response to the request received from the Directorate General of GST to aid in the formulation of actionable measures and Standard Operating Procedures.

iv

Practical insights into field-level challenges and processes relating to GST refunds

The GST Policy Wing, CBIC, Government of India invited ICAI to a consultative meeting on 17th December, 2025 to seek practical insights into field-level challenges and processes relating to GST refunds. Accordingly, ICAI Representatives attended the meeting and shared practical perspectives on various issues relating to GST refund procedures and implementation.

v

(vi) Representation seeking clarification regarding jurisdiction to review / decide appeals under section 107 of CGST Act, 2017 or revision of orders under Section 108 of CGST Act, 2017

The Committee submitted a representation to CBIC seeking clarity on certain aspects of Circular No. 250/07/2025-GST. The Committee highlighted procedural challenges faced by taxpayers in filing appeals against orders passed by Common Adjudicating Authorities having All India jurisdiction. It suggested that appeals and reviews be handled by officers having jurisdiction over the taxpayer's principal place of business and recommended suitable enhancements to the GST portal and related legal provisions to facilitate smooth implementation and taxpayer convenience.

(vii) Suggestions for Enhancing Ease of Doing Business

The Committee submitted its suggestions for enhancing Ease of Doing Business under GST to the Comptroller and Auditor General (CAG) of India on 20th December, 2025. The suggestions were submitted pursuant to the meeting of the Chairman with Ms. Sandhya Shukla, Deputy CAG, Ms. Smita Gopal, Principal Director (Indirect Taxes), and Mr. N. N. Subramanian, IA&AS, Director, CAG, held at the CAG Office, New Delhi on 28th October, 2025, wherein it was informed that the CAG had initiated planning of an audit on GST from the perspective of Ease of Doing Business and sought inputs from ICAI on the same.

(viii) Suggestions to enhance efficacy of GST adjudication

The Director General, DGGST, invited ICAI to a meeting on 7th August 2025 to seek inputs on improving the quality of adjudication. ICAI's representative participated and deliberated on key concerns, including the timing and drafting of SCNs and adjudication orders. Pursuant to the discussions, the DG requested ICAI to submit its views and suggestions. Accordingly, a comprehensive note highlighting issues in adjudication and suggesting measures for enhancing its efficacy was submitted on 23rd August 2025.



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:

Total No. **2087** of Participants



187
No. of Participants

Department
NACIN,
Kolkata

4th to 7th Aug,
2025

City
Kolkata

30
No. of Participants

Department
NACIN,
Cochin

1st August,
2025

City
Trivandrum

30
No. of Participants

Department
Bureau of Indian
Standards, Noida,
Uttar Pradesh

11th to 14th
August, 2025

City
Noida

128
No. of Participants

Department
NACIN,
Shillong

12th to 13th
August, 2025

City
Online

70
No. of Participants

Department
NACIN,
Patna

18th to 22nd
August, 2025

City
Patna

40
No. of Participants

Department
NACIN,
Kolkata

18th to 22nd
August, 2025

City
Kolkata

58
No. of Participants

Department
NACIN,
Shillong

20th to 4th Sept,
2025

City
Shillong

40
No. of Participants

Department
NACIN,
Kolkata

22nd to 28th
August, 2025

City
Kolkata

40
No. of Participants

Department
NACIN,
Kolkata

25th to 29th
August, 2025

City
Durgapur

60
No. of Participants

Department
NACIN,
Shillong

27th August,
2025

City
Agartala, Tripura

75
No. of Participants

Department
Indian Oil
Corporation Ltd

29th August,
2025

City
Noida

37
No. of Participants

Department
Two Week Certificate
Course for GST
Sahyogis

16th to 26th Sep,
2025

City
Dimapur, Nagaland

50
No. of Participants

Department
Taxation Department,
Meghalaya

28th to 31st
October, 2025

City
Shillong

60
No. of Participants

Department
NACIN,
Shillong

28th October,
2025

City
Online

85
No. of Participants

Department
NACIN,
Bangalore

3rd to 7th Nov,
2025

City
Bangalore

8
No. of Participants

Department
NACIN,
Shillong

13th and 14th Nov,
2025

City
Shillong

60
No. of Participants

Department
NACIN,
Chennai

17th to 21st Nov,
2025

City
Chennai

56
No. of Participants

Department
Commissionerate
of Taxes and Excise,
Tripura

24th to 28th Nov,
2025

City
Agartala

33
No. of Participants

Department
NACIN,
Shillong

1st to 3rd Dec,
2025

City
Shillong

144
No. of Participants

Department
NACIN,
Kolkata

12th to 15th Dec,
2025

City
Kolkata

Training Programme on Financial Accountancy for Inspectors, organised by GST&IDTC of ICAI from 03-07 Nov 2025 at NACIN Campus, No. 40, HMT Factory Main Road, Next to HMT School, Jalahalli, Bengaluru.



Capacity Building Programme on GST” for the Taxation Dept., Meghalaya, organised by GST & IDTC of ICAI from 28-31 Oct 2025 at Meghalaya Administrative Training Institute, Shillong.



Induction Training Programme Audit Module for Inspectors of Central Tax” organised by GST & IDTC of ICAI from 18.08.2025 to 22.08.2025 at NACIN, Patna



GST Audit Refresher Course for Audit Officers” was organised by GST & IDTC from 07-12 July 2025 at NACIN, Bengaluru





One-Week Training on Accounts & Audit Preparation – Analyzing Balance Sheets at NACIN, Chennai

5 Day Training Prog. on GST Audit, Compliance & Case Studies was organised by GST & IDTC jointly with NACIN, Chennai at ICAI Chennai premises from 10-12 June 2025 for Audit Officers of CGST Tamil Nadu & Puducherry.



“GST INSIGHTS” prog. was held on 29th August 2025 at New Delhi NCR for the Internal Auditors of Indian Oil Corporation Ltd. organized by GST & IDTC



Ms. Meghaa Gupta, IRS, Joint Director, Mr. Mohd Yusuf, IRS, ADG, CA. Rajendra Kumar P, Chairman, GST & IDTC and Mr. R. Srivatsan, IRS, Assistant Director at inaugural session at 5 Day Training Programme on GST Audit, Compliance & Case Studies.



“Capacity Building Programme on GST” for the Taxation Dept., Meghalaya, organised by GST & IDTC, ICAI at Meghalaya Administrative Training Institute, Shillong on 28.10.2025



Memorandum of Understanding

with State Governments for Capacity Building

The Institute, through GST & Indirect Taxes Committee, has entered into a Memorandum of Understanding (MoU) with Commissionerate of Taxes & Excise, Government of Tripura and Commissionerate of CT & GST, Government of Odisha for capacity building and extending technical co-operation in research, assistance in policy making, consulting etc.

The MoUs will facilitate imparting training on GST to officials of Commissionerate of Taxes & Excise, Government of Tripura and Commissionerate of CT & GST, Government of Odisha through Capacity Building Programmes on a regular basis.



MoU between ICAI and the State Taxes Department, Government of Odisha, was signed on 15.12.2025. The MoU aims to conduct research, provide training, and assist in policy-making for the State GST Department, Government of Odisha.



Signing of MOU between Taxes Organisation, Government of Tripura and ICAI for capacity building, research and providing academic support to the Government of Tripura on 21.11.2025.



Meetings with GST Legislators and Regulators



CA. Rajendra Kumar P, Chairman, GST&IDTC met Hon. President GSTAT, Mr. Sanjaya Kumar Mishra at New Delhi and offered ICAI's services for academic activities and building a strong and intellectual Tribunal.



CA. Rajendra Kumar P, Chairman, GST & IDTC, met Hon'ble Deputy Comptroller and Auditor General of India, Ms. Sandhya Shukla at New Delhi on 27.10.2025.



CA. Rajendra Kumar P, Chairman GST & IDTC, met Mr. Balasubramanian Krishnamurthy, Jt. Secy, TPRU, FATF& ST, Ministry of Fin. on 29th September, 2025. He appreciated our work & suggested collaboration with the newly estd. GSTAT for upcoming program.



CA. Rajendra Kumar P, Chairman, GST & IDTC, met Mr. Sanjay Agarwal, IRS, Chairman CBIC, and Mr. Shashank Priya, IRS, Member GST, CBIC, on 28.11.2025 and expressed his deep gratitude for their dedicated service to the Nation.

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 & Indirect Taxes Committee, met Mr. Vivek H B, IAS, Comm. of State Taxes, Tripura on 23.4.2025. Discussions focused on collaboration through MoU, training programs, and the establishment of an Audit Wing.



CA. Umesh Sharma, Vice-Chairman, GST&IDTC addressing at GST Awareness Prog. for taxpayers on Recent GST Rate Rationalisation organised by Taxes Organisation, Finance Department, Government of Tripura



CA. Rajendra Kumar P, Chairman, GST & IDTC, met with Smt. Rakhi Biswas, IAS, Addl. Secretary & Director, Small Savings Group Insurance & Institutional Finance, Government of Tripura (Formerly Commissioner of Taxes



CA. Rajendra Kumar P, Chairman, GST & IDTC, met Mr. Thiru S. Nagarajan, IAS, Commissioner of GST at Tamil Nadu on 25.10.2025.

and of the Central Government



CA. Rajendra Kumar P, Chairman, GST & IDTC, met Mr. Narendra Kumar Yadav, IRS Additional Director, DGTS on 12.06.2025 and discussed ways in which ICAI can support the Govt in enhancing GST awareness & its outreach.



CA. Rajendra Kumar P, Chairman, GST & IDTC, met Mr. Mahesh Rustogi, IRS Director General Taxpayer Services to discuss ICAI's role in strengthening GST awareness and outreach.

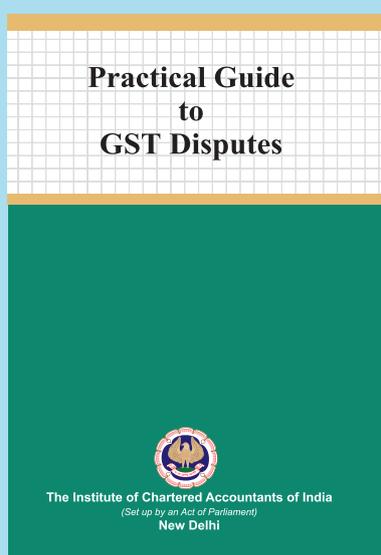


CA. Rajendra Kumar P, Chairman, GST & IDTC, met CBIC Members, Mr. Surjit Bhujbal IRS (Customs), Mr. Yogendra Garg IRS (IT, TPS & Technology) & Mr. Shashank Priya IRS (GST, CX & ST) and shared ICAI's GST initiatives and explored avenues for proactive support.

Bridging the GST Knowledge Gap

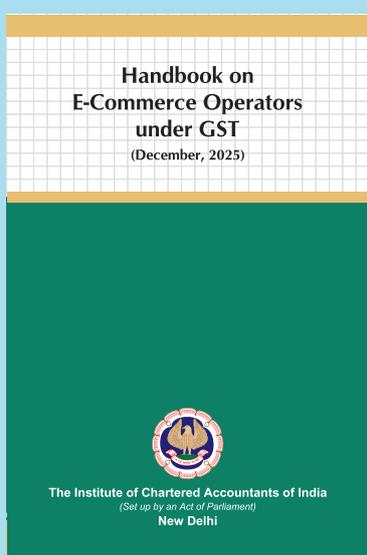
Publications - A Research Initiative

During the year, Committee has developed three new publications during the year namely, Practical Guide to GST Disputes, Handbook on E-Commerce under GST and Handbook on Applicability of GST on Agricultural Sector. In addition, revision of fourteen 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.



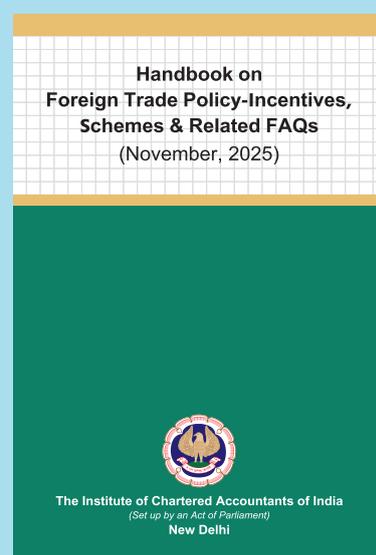
Practical Guide to GST Disputes

The Guide offers practical insights for handling complex disputes and appeals, including representation before the Tribunal - empowering CAs to advise and represent clients effectively across all stages of GST adjudication and appellate processes.



Handbook on E-Commerce Operators under GST

The publication endeavours to analyse the relevant statutory provisions, rules and procedures in a practical manner, while also highlighting recent amendments and key issues faced by the industry. It is intended to serve as a ready reckoner for Chartered Accountants, tax professionals, businesses, start-ups, regulators and other stakeholders engaged in or advising the e-commerce sector.

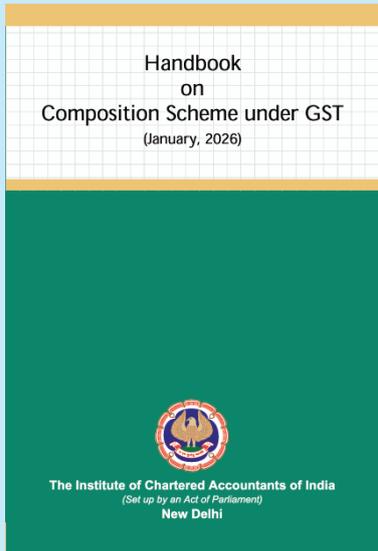


Handbook on Foreign Trade Policy-Incentives, Schemes & Related FAQs - Revision

Updated till 31st October 2025

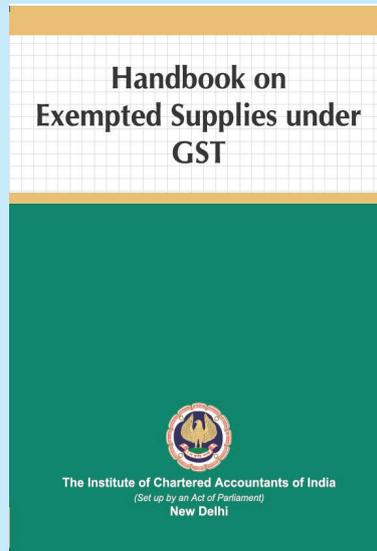
Handbook on Applicability of GST on Agricultural Sector - New

Handbook on Refunds under GST - Revision



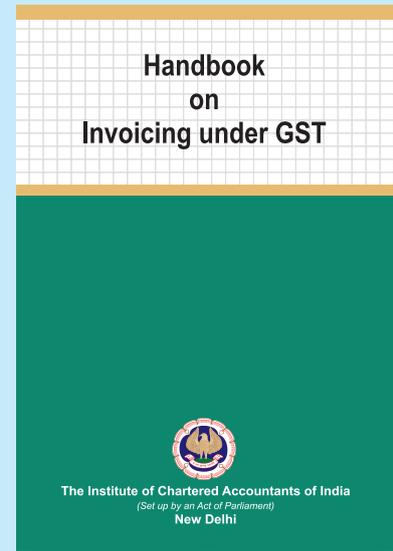
**Handbook on
Composition Scheme
under GST- Revision**

Updated till
31st January 2026



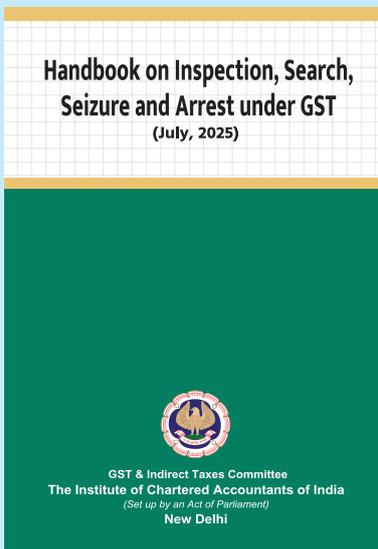
**Handbook on Exempted
Supplies under GST-
Revision**

Updated till 15th April 2025



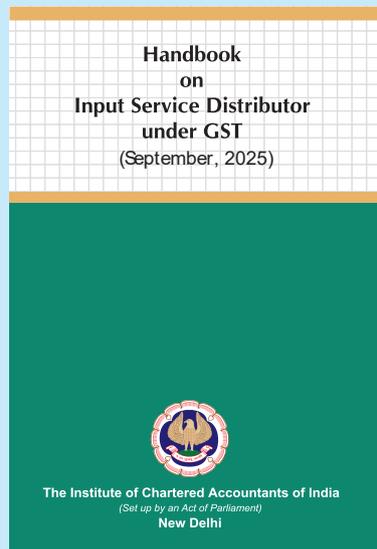
**Handbook on
Invoicing under GST-
Revision**

Updated till 31st May
2025



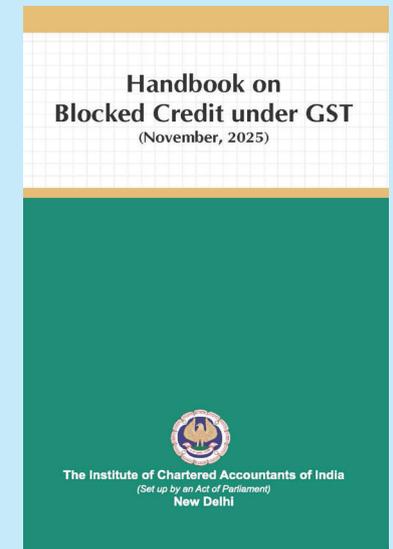
**Handbook on Inspection,
Search, Seizure and Arrest
under GST- Revision**

Updated till 15th July 2025



**Handbook on Input
Service Distributor under
GST- Revision**

Updated till 26th
September 2025

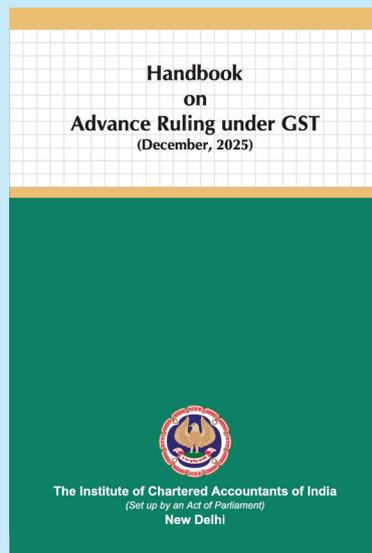


**Handbook on Blocked
Credit under GST-
Revision**

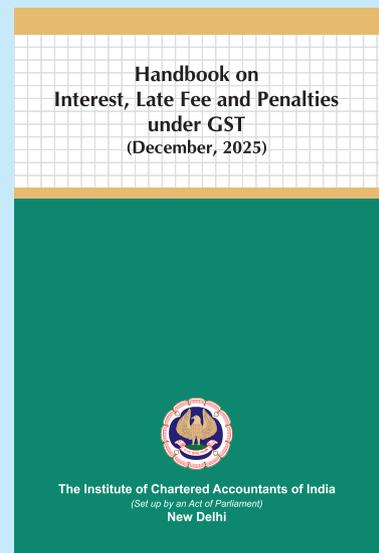
Updated till 10th November
2025



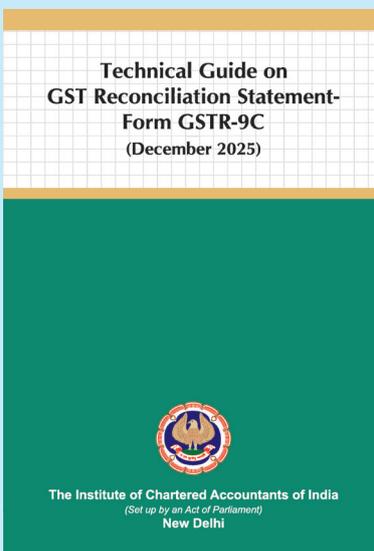
Handbook on Registration under GST-Revision
Updated till 31st October 2025



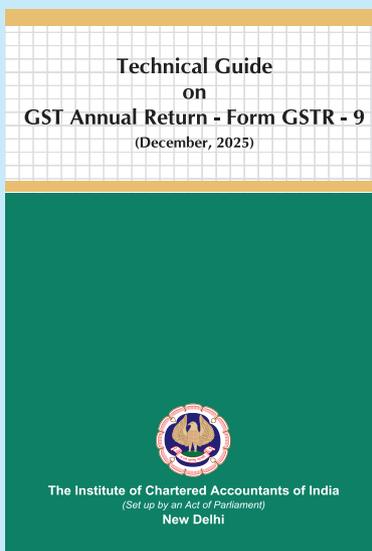
Handbook on Advance Ruling under GST-Revision
Updated till 26th November 2025



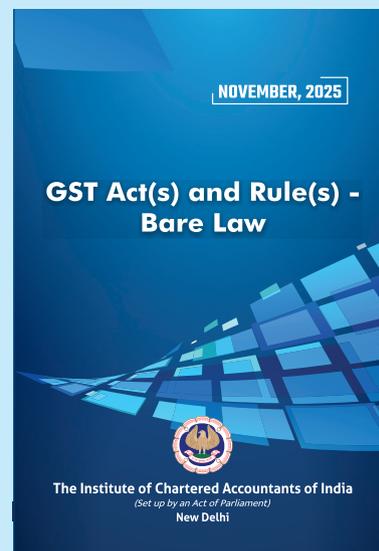
Handbook on Interest, Late Fee and Penalties under GST- Revision
Updated till 5th December 2025



Technical Guide on GST Reconciliation Statement Form GSTR - 9C – Revision
Updated till 30th November 2025



Technical Guide on GST Annual Return (Form GSTR - 9) – Revision
Updated till 4th December 2025



GST Act(s) and Rule(s) Bare Law – Revision
Updated till 31st October 2025

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, 51st to 60th 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 thousand users registered on the website of the Committee as also uploaded on the website of the Committee. During the reporting period, thirteen updates were prepared and circulated.

Website of the Committee

In furtherance of its long-standing commitment to knowledge dissemination and professional development, the GST & Indirect Taxes Committee has continuously strengthened and enriched its official website, which is regularly updated and serves as a one-stop digital knowledge hub for members and other stakeholders.

The website hosts key sections such as GST Statutes, Publications, and Knowledge Sharing, along with several other professional resources. The GST Statutes section provides consolidated and up-to-date access to GST Acts and Rules, Notifications (with amendments), Circulars, Orders, Instructions/Guidelines, Minutes of GST Council Meetings, Press Releases, and GSTN Advisories. The Publications section features the Committee's technical publications available for free download and online ordering, while the Knowledge Sharing segment provides continuous professional updates through GST



Updates, GST Newsletter, and articles on emerging issues.

This ongoing effort ensures easy, reliable and free access to comprehensive GST resources, reinforcing the Committee's role in supporting informed compliance and professional excellence.

E-learning on GST

The Committee re-launched its E-learning on GST on 23rd May, 2025 at Digital Learning Hub covering various important aspects of GST. This facility is available to all members free of cost facilitating them in learning the basics of GST anytime & from anywhere.

Goods
Services
Tax

Certificate Course on GST



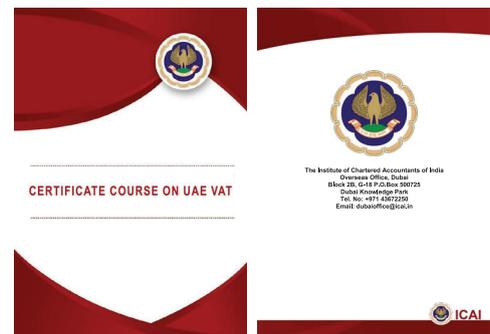
With a view to build the capacities of the members in GST in a systematic manner and enhancing their skills, the Committee launched a Certificate Course on GST on 28th April, 2017. Since then, the Committee has been regularly organising the Course across India. During the reporting period, seven batches of the Course were organised physically which were attended by 284 members. Further, a batch of the Course were organized virtually which were attended by 154 members.

The Assessment Tests for the Certificate Course on GST was conducted online on 23rd August, 2025 and 27th September, 2025, wherein 287 and 58 members respectively were declared successful.

International Initiatives

Certificate Course on UAE-VAT

A batch of Certificate Course on UAE VAT was organised in Dubai from 7th to 21st December, 2025, in coordination with the Dubai Office of ICAI.



Global outreach programme on E-Invoicing in Oman & UAE – A Game - Changing Reform



As part of ICAI's global outreach, a focused international programme on "E-Invoicing in Oman & UAE – A Game-Changing Reform" was organised in Muscat, Oman. The initiative aimed to share India's experience and global best practices in e-invoicing and indirect tax reforms, strengthening professional collaboration across borders

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 55 CPE events (workshops, seminars etc.) upskilling more than 6100 members.



National Conference on GST at Ernakulam



GST Conclave at Raipur



6 Days Workshop on GST Dispute Mechanism (Strategies & Advocacy)



Residential Refresher Course on GST at Goa

Live Webcasts/ Webinars/VCMs

During the reporting period, the Committee organised 22 live webcasts/webinars on a wide range of contemporary GST topics, which were attended by more than 20,000 delegates.

Among these, the webinar on “GST Appellate Tribunal: Filing & Procedure” held on 11th October 2025, in collaboration with the Department of Revenue, Ministry of Finance, was particularly timely. The session was graced by the Hon’ble President, GSTAT, Justice Dr. Sanjaya Kumar Mishra, who delivered the inaugural address. With the GSTAT portal formally launched on 24th September 2025, the webinar enabled members to understand the functioning, filing procedures and operational aspects of the newly established Tribunal.

Further, the webinar on “E-Invoicing & E-Reporting in the European Union” organised on 9th December 2025 and addressed by eminent international experts Mr. Stephen Dale Chair, VAT and Duties Committee, ICAEW and Ms. Ruth Corkin, provided valuable global perspectives on evolving e-invoicing and e-reporting frameworks and emerging international practices.



“A webinar on "GST Appellate Tribunal: Filing & Procedure" was org. by GST & IDTC of ICAI in collaboration with Dept of Rev, MoF on Oct 11, 25. Hon'ble President, GSTAT, Justice Dr. Sanjaya Kumar Mishra delivered the inaugural address”

A webinar on “E-Invoicing & E-Reporting in the European Union” was successfully organised on 9th December 2025, featuring insightful sessions by eminent international experts Mr. Stephen Dale, Chair – VAT and Duties Committee, ICAEW, and Ms. Ruth Corkin, sharing global perspectives on ViDA and EU reporting reforms



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

Webinar on
E Invoicing & E Reporting in European Union

9 December, 2025 (Tuesday)
4:00 p.m. to 6:00 p.m.

Organized by: **GST & Indirect Taxes Committee, ICAI**

CA. Charanjot Singh Nanda
President, ICAI

CA. Prasanna Kumar D
Vice-President, ICAI

Opening Remarks
Speakers
Vote of Thanks

CA. Rajendra Kumar P
Chairman, GST & Indirect Taxes Committee

Mr. Stephen Dale
Chair, VAT and Duties Committee ICAEW

Ms. Ruth Corkin
Principal Indirect Tax
Willer Hopkins LLP

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

Fee Nil

Webinar link
<https://live.icai.org/idtc/09122025>

2 Unstructured CPE Hours

After completion of the webinar, unstructured CPE learning (ULA) of the eligible members who will attend this webinar will be uploaded by GST & Indirect Taxes Committee and members will not claim unstructured CPE learning by their own at CPE Portal.

Department of Revenue, Ministry of Finance
The Institute of Chartered Accountants of India
Presents
**GST Appellate Tribunal:
Filing and Procedure**

11 October, 2025 (Saturday)
04:00 p.m. to 07:00 p.m.

Inaugural Session

CA. Charanjot Singh Nanda
President, ICAI

Hon'ble Justice Shri Sanjaya Kumar Mishra
President, GSTAT

CA. Prasanna Kumar D
Vice-President, ICAI

Opening Remarks
Vote of Thanks

CA. Rajendra Kumar P
Chairman, GST & Indirect Taxes Committee

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

Speakers/Panellists

Mr. Balasubramanian K
Joint Secretary, Department of Revenue

Mr. Alok Kumar
EVP, GSTN

Mr. Bojoy Saha
NIC

Mr. Krishna Kumar
NIC

Webinar link
<https://live.icai.org/idtc/1102025>

3 Unstructured CPE Hours

Fee Nil

Organized by GST & Indirect Taxes Committee, ICAI

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

Webinar on
**GST Appellate Tribunal:
Challenging the Challenges**

27th January, 2026 (Tuesday)
4:00 PM - 6:00 PM

Organized by: **GST & Indirect Taxes Committee, ICAI**

CA. Charanjot Singh Nanda
President, ICAI

CA. Prasanna Kumar D
Vice-President, ICAI

Opening Remarks
Speaker
Vote of Thanks

CA. Rajendra Kumar P
Chairman, GST & Indirect Taxes Committee

Mr. SK Rahman, IRS (Retd)
Technical Member (Central)
GST Appellate Tribunal

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

2 Unstructured CPE Hours

Fee Nil

Webinar link
<https://live.icai.org/idtc/27012026>

After completion of the webinar, unstructured CPE learning (ULA) of the eligible members who will attend this webinar will be uploaded by GST & Indirect Taxes Committee and members will not claim unstructured CPE learning by their own at CPE Portal.

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

Webinar on
**GST Practice Powered
by Artificial Intelligence**

30 December, 2025 (Tuesday)
4:00 p.m. to 6:00 p.m.

Organized by: **GST & Indirect Taxes Committee, ICAI**

CA. Charanjot Singh Nanda
President, ICAI

CA. Prasanna Kumar D
Vice-President, ICAI

Opening Remarks & Vote of Thanks
Speaker

CA. Rajendra Kumar P
Chairman, GST & Indirect Taxes Committee

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

Fee Nil

Webinar link
<https://live.icai.org/idtc/30122025>

2 Unstructured CPE Hours

After completion of the webinar, unstructured CPE learning (ULA) of the eligible members who will attend this webinar will be uploaded by GST & Indirect Taxes Committee and members will not claim unstructured CPE learning by their own at CPE Portal.

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

Webinar on
**GSTR 9 and 9C - Walk through for
CAs, the Nation Builders**

25 November, 2025 (Tuesday)
3:00 p.m. to 5:00 p.m.

Organized by: **GST & Indirect Taxes Committee, ICAI**

CA. Charanjot Singh Nanda
President, ICAI

CA. Prasanna Kumar D
Vice-President, ICAI

Opening Remarks
Vote of Thanks

CA. Rajendra Kumar P
Chairman, GST & Indirect Taxes Committee

CA. Shaikh Abdul Samad A
Speaker

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

2 Unstructured CPE Hours

Webinar link
<https://live.icai.org/idtc/25112025>

Fee Nil

After completion of the webinar, unstructured CPE learning (ULA) of the eligible members who will attend this webinar will be uploaded by GST & Indirect Taxes Committee and members will not claim unstructured CPE learning by their own at CPE Portal.

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

Webinar on
**Recent Developments in
Indirect Taxes**

- FAQs for GSTR-9 and GSTR-9C
- Intimation Risks Stemming From GSTR-9/9C Reporting Errors
- The Central Excise (Amendment) Bill, 2025

23 December, 2025 (Tuesday)
4:00 p.m. to 6:00 p.m.

Organized by: **GST & Indirect Taxes Committee, ICAI**

CA. Charanjot Singh Nanda
President, ICAI

CA. Prasanna Kumar D
Vice-President, ICAI

Opening Remarks
Speaker
Vote of Thanks

CA. Rajendra Kumar P
Chairman, GST & Indirect Taxes Committee

CA. Pooja Mishra

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

2 Unstructured CPE Hours

Webinar link
<https://live.icai.org/idtc/23122025>

Fee Nil

After completion of the webinar, unstructured CPE learning (ULA) of the eligible members who will attend this webinar will be uploaded by GST & Indirect Taxes Committee and members will not claim unstructured CPE learning by their own at CPE Portal.

Meetings of the Committee



104th Meeting
December 2, 2025
New Delhi



103rd Meeting
June 10, 2025
New Delhi



102nd Meeting
April 29, 2025
New Delhi

Recognition & Accolades

Capacity Building Programmes


भारत सरकार GOVERNMENT OF INDIA
विश्व मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
राष्ट्रीय सीमा शुल्क, अपत्यक्ष कर एवं नारकोटिक्स अकादमी
NATIONAL ACADEMY OF CUSTOMS
INDIRECT TAXES & NARCOTICS (NACIN)
 3/86-E, AIEMA Road, Ambattur Indi. Estate, Chennai - 600 058.
 Phone : 044-26250157 / 26250159, Fax : 044-26250156 / 26250155
 e-mail : nacin.chennai@gov.in

F.No: NACIN/TRNG/339 & 352/2025-TRNG **Date: 22.07.2025**

Dear Shri. Charanjot Singh, CA,

The Chennai Chapter of ICAI during month of June – July, 2025 held a training program in audit for departmental officers. The trainees in addition to the seasoned officers of the department currently working in Audit formations, also included the newly recruited officers in the grade of Inspectors of GST. However, for both the groups of officers, training was imparted separately. Altogether, a little over 200 officers were trained in audit methodologies with kind inputs from ICAI, Chennai.

All the trainees have since been unanimous in their feedback to the extent that they have been enriched with substantial insights to the methodologies of audit such as reading the financial records of the companies, the problem areas of taxation with respect to specific areas of supply and input tax credit, etc. This feedback from the trainee officers has been very encouraging on the initiative and efforts of ICAI, Chennai.

Specially, commendable are the efforts of Shri.P.Rajendra Kumar, Central Council Member, ICAI, Chennai in taking the initiative, planning and hosting the above trainees successfully at the premises of ICAI. I sincerely hope that this will go a long way in this department delivering a value added tax service to the taxpayers. Let me also take this opportunity in acknowledging all the efforts of ICAI, Chennai for such ventures promoting the public interest.

Thank you and best wishes.

Yours Sincerely,

(MOHD.YOUSAF)
ADDITIONAL DIRECTOR GENERAL

To
 CA. Charanjot Singh Nanda,
 President,
 Institute of Chartered Accountant of India,
 GST & Indirect Taxes Committee ICAI Bhawan,
 Research Block, Third Floor, A-29, Sector-62,
 NOIDA – 201 309 .


भारत सरकार GOVERNMENT OF INDIA
विश्व मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
राष्ट्रीय सीमा शुल्क, अपत्यक्ष कर एवं नारकोटिक्स अकादमी
NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES & NARCOTICS
 Plot No. 3/86-E, AIEMA Road, Ambattur Industrial Estate, Chennai-600058.
 Phone No: 04250157 / 04250159 Fax No: 04250156 / 04250155
 e-mail: nacin.chennai@gov.in

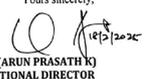
F.No: NACIN/TRNG/965/2024-TRNG **Dated: 18.02.2025**

To
 The Chairman,
 Institute of Chartered Accountant of India,
 GST & Indirect Taxes Committee ICAI Bhawan,
 Research Block, Third Floor,
 A-29, Sector-62, NOIDA- 201 309

Sir,
Sub: Feedback and appreciation on successful completion of one-week Audit Module for the Inspectors of GST and Central Excise (Batch 18th & 19th), conducted at the premises of ICAI, Chennai - Reg.

As part of the Induction Training for the 18th and 19th batch of Inspectors of CGST and Central Excise, in line with the MoU signed on 30.08.2024 between the two organizations, one-week Audit Module was successfully conducted at the premises of ICAI, Chennai from 03rd February 2025 to 7th February 2025.

- Eighty Eight officers were trained in the said Programme. The sessions were comprehensively planned and were handled by experienced and professional faculties who are experts in the respective fields.
- The feedback received from the trainee officers is encouraging, with lots of takeaways and was well appreciated by all unanimously as they found the training very useful for discharging their official responsibilities when they go back to the field in future.
- In this regard, NACIN, ZTI Chennai acknowledges the efforts taken by ICAI and would like to place on record its appreciation for the sincere efforts, goodwill and cooperation extended by ICAI.
- NACIN, Chennai would like to specially express its gratitude towards Shri CA P. Rajendra Kumar, Central Council Member, Vice Chairman, Indirect Tax committee of ICAI and his team for making meticulous efforts in the successful conduct of this Programme. We look forward to such collaborations in future.

Yours sincerely,

(ARUN PRASATH K)
ADDITIONAL DIRECTOR

NACIN ZTI Chennai YouTube Link :-
https://youtube.com/@NACIN_Chennai?si=4_Gk6nkMO6LwLwU


भारत सरकार GOVERNMENT OF INDIA
विश्व मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अपत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
ती जी एन डी एवं सीमा शुल्क, नागपुर ज़ोन
CGST & CUSTOMS, NAGPUR ZONE
तेलंगखेडी मार्ग, सिविल लाइन्स, नागपुर-४४०००१
Telangkheedi road, Civil Lines, Nagpur-440001.
Tel - 0712-2555561, E-mail:- ccu-cexnpr@nic.in
D.O. F.No. II(39)10/KC/Con/CCO/NZ/2023
Dated – 18.03.2025

K.C. JOHNY
Chief Commissioner

To,
 The Secretariat,
 GST & Indirect Taxes Committee,
 The Institute of Chartered Accountants of India,
 ICAI Bhawan, A-29, Sector-62,
 Noida-201 309, Uttar Pradesh.

Subject: Publications by ICAI- reg

Dear Sir/Madam,

Hope this letter finds you doing well. I am writing to extend my sincere gratitude to ICAI for sending us the following insightful books:

- Background Material on GST
- GST Acts and Rules - Bare Law
- Technical Guide on Departmental GST Audit of Entities with Multiple GSTINs

These valuable resources will significantly contribute to enhancing our understanding of and efficiency in handling GST-related matters within our organisation. Thank you for sharing the knowledge resources with me.


(K. C. JOHNY)
Chief Commissioner

The publication by ICAI covering various specific subjects in detail helps to understand the said topic completely in all aspects. Analysis made in each topic attempts to clarify the doubts under various circumstances that may not arise in mind to the reader at the time of going through the material. Similarly GST Acts and Rules (Bare law) also helps to know the updates in Act and Rules as on date.

Additional Commissioner (Revenue, Collection and Monitoring)
Office of the Commissioner of Commercial Taxes
Chepauk, Chennai-05

We sincerely appreciate ICAI's continued efforts in supporting the Government's GST implementation initiatives and in facilitating knowledge dissemination through such comprehensive and valuable resources. This publication will certainly serve as a useful reference for our officers and stakeholders involved in GST administration and policy formulation. We also thank you for providing access to the softcopy version through your official portal. Our team will review the contents and provide feedback, if any, in due course.

With warm regards

Yours sincerely

Ms. G.Lavanya
Additional Commissioner (Policy)
Office of the Commissioner of Commercial Taxes CT Complex
Nampally, Hyderabad - 500 001



Saroj Kumar Behra
Commissioner
Tel. No.04842394101
Mobile No. 7838757488

भारत सरकार
वित्त मंत्रालय (राजस्व विभाग)
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क
आयुक्त (अपील) का कार्यालय
आई. एस. प्रेस रोड, कोच्चि,
Government of India
Finance Ministry (Revenue Department)
Central Tax and Central Excise
Office of the Commissioner Appeals
I.S. Press Road, Kochi-682018

July 14, 2025

Dear *Shri. Rajendra Kumar P*

Heartfelt Thanks for the Handbook

I wanted to take a moment to sincerely thank you for sending over the "Handbook on Exempted Supplies under GST and GST Act(s) & Rule(s) Bare Law" from your office. I truly appreciate the time and effort you put into providing such a comprehensive, informative and invaluable resource. I am looking forward to reviewing it in detail and gaining more insights.

With Regards,

Yours Sincerely,

Saroj Kumar Behra
14.07.2025
(Saroj Kumar Behra)

C.A. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee
Mobile No. 9444017087
ICAI Bhawan A- 29 Sector-62
Noida- 201309

सचिन राणा, आ.प्र.जे.
विशेष आयुक्त
Sachin Rana, IAS
Special Commissioner



व्यापार एवं कर विभाग
राष्ट्रीय राजधानी क्षेत्र, दिल्ली सरकार
Department of Trade & Taxes
Govt. of NCT of Delhi

D.O. No. *SC-TT-1/DTT/25*

Dated:.....

Dated: 06.06.2025

To
CA Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee
The Institute of Chartered Accountants of India
New Delhi

Subject: Conveying thanks for Knowledge Dissemination through 02 GST Publications

Dear CA Rajendra Kumar,

I hope this message finds you in the best of health and high spirits.

I am writing to express my sincere gratitude for your thoughtful gesture in sending the publications "Handbook on Exempted Supplies under GST" and "GST Acts and Rules" on behalf of the GST & Indirect Taxes Committee of the Institute of Chartered Accountants of India.

These publications are a valuable contribution towards enhancing the understanding of GST law and rules, not only for the officers of the Delhi Trade and Taxes Department but also for the wider stakeholder community engaged in indirect taxation. I deeply appreciate ICAI's continued efforts to support us through knowledge dissemination and capacity building.

Your committee's commitment to strengthening GST implementation and compliance through expert insights, structured knowledge-sharing and constructive engagement has always been commendable. I am thankful for your consistent support at every level of DGST functioning, which has significantly contributed to improving our service delivery and policy execution.

I look forward to continued collaboration with ICAI in our mutual pursuit of excellence in public service and tax administration.

With warm regards,

Sachin Rana
06/06/2025
SACHIN RANA, IAS
Special Commissioner-II
Department of Trade & Taxes

कमरा नं 1101, 11 वीं मंजिल, व्यापार भवन, आई.पी.एस्टेट, नई दिल्ली- 110002
Room No 1101, 11th Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002
फोन/Phone: 011-23318837

Testimonials

National GST Symposium

Heartfelt felicitations on a wonderfully organised symposium. It was meticulously planned and enriched by warm hospitality. The personal attention to every detail made the event seamless and flawless, deserving our deepest gratitude.

The spirit of camaraderie was truly uplifting, and we leave with cherished memories.

Shri Rajan Datt IRS
Commissioner
CGST, Allahabad

It was a very well-curated symposium with rich participation, offering valuable insights into key aspects of GST. The venue was excellent, and the team led by Shri Rajendra Kumar ji, with the efficient support of Umesh ji, Smita ji, and the entire team, ensured personal care for all participants.

Many thanks to everyone.

Shri Shashank Priya, IRS (Retd.)
Ex Member
GST, CX & ST, CBIC

Dear CA Rajendra ji, CA Umesh ji, CA Smita ji and the entire team of ICAI, Thank you for organizing such a wonderful symposium. The excellent planning, insightful speakers, and thoughtful attention to detail made it a truly enriching experience.

I look forward to many more such events.

CA. Kumar Gaurav Dhawan, IRS
Commissioner, CGST Jalandhar

Thank you Mr. Rajendra Kumar, Mr. Umesh Sharma, Ms. Smita, and the entire ICAI team for the excellently organised 4th National Symposium on GST at Thiruvananthapuram. The serene venue, warm hospitality, and well curated sessions made it truly memorable. Your exemplary leadership and meticulous planning deserve our highest praise.

Shri DP Nagendra Kumar
Ex. Member, Central Board Of
Indirect Taxes & Customs

Heartfelt thanks to Team ICAI — Rajendra ji, Umesh ji, Smitaji, and the entire team — for successfully organizing the Symposium.

CA. Upender Gupta (Retd.)
Chief Commissioner
Government of India

Heartiest congratulations to Shri Rajendra Kumar P., Shri Umesh Sharma, and Team ICAI on the grand success of the 4th National GST Symposium.

The event was excellently planned and executed, reflecting the team's sincere efforts, personal involvement, and warm hospitality. It has truly set a new benchmark for future ICAI events.

Shri Dinesh P. Pangarkar, IRS
Principal Commissioner
GST and Central Excise, Coimbatore

Kudos and sincere thanks to the ICAI GST & Indirect Tax Committee for successfully organising the two-day GST Symposium for Central and State GST officers under the able leadership of Shri Rajendrakumar P. The seamless planning, warm hospitality, and insightful deliberations by eminent experts made the programme truly enriching. We are grateful for this meaningful initiative and look forward to many such programmes in the future.

Shri Mangkynsai Pariat
Deputy commissioner of Taxes
Government of Meghalaya

A heartfelt thanks to ICAI and Sh. Rajendra ji, Sh. Umesh Sharma ji and the entire team for making the Symposium a grand success. The two days were truly inspiring, with excellent discussions and seamless execution. Special appreciation for the warm hospitality and comfortable arrangements. Thank you for a memorable experience.

Shri Bhupendra Vijay
Assistant Commissioner
CGST, Varanasi

My sincere thanks to ICAI, Rajendrakumar Sir, Umesh Sir, Smitha Ma'am and the entire organizing committee for making the Symposium a great success. It was a memorable event with valuable learning, networking, and collaboration. I look forward to many more such initiatives from ICAI.

Shri CA V.D.N. Sravanthi
Deputy Commissioner, Commercial Taxes
Department, Government of Telangana

Heartfelt thanks to CA. Rajendra Kumar P, CA. Umesh Sharma, CA. Smita Mishra and Team ICAI for successfully organizing the 4th National GST Symposium at Thiruvananthapuram, Kerala. The event was excellently planned and professionally executed.

Grateful for the invitation and looking forward to more such impactful programs.

Shri P. Devaraj
Commissioner
Central GST & C.Ex., Ujjain

Heartfelt thanks to the ICAI team for making the National GST Symposium in beautiful Kovalam a resounding success. Your dedication was pure *ishq*—a deep *ehsaas* felt in the rooh. From insightful sessions to thoughtful hospitality, every moment created a truly soul-stirring experience.

Grateful beyond words.

Shri Shiv Prasad Pal
Additional Commissioner
CGST, South Delhi

My sincere thanks for organizing such a wonderful symposium. The thoughtful selection of topics, excellent hospitality, and attention to detail made it truly memorable. The personal warmth and care extended to everyone made the experience even more special.

Shri Harsh Singh
Joint Commissioner, APSC Commissionerate,
Mumbai Customs Zone III

Wow! Simply amazing... speechless.
Kudos to RK & team.

Shri R. Srivatsan
Assistant Director, NACIN, Chennai

I sincerely thank Team ICAI for successfully organizing the symposium. The arrangements were excellent.

Shri Imamuddin Ahmad, IRS
Commissioner
Central GST Bengaluru Audit

It was a privilege to be part of this enriching knowledge-sharing symposium. Heartfelt congratulations to Rajendra Kumar Ji, Smita Ji, Umesh Ji, and the entire ICAI team for their dedication and meticulous planning. The insightful sessions, excellent speakers, and warm hospitality made the event truly memorable. I am grateful for this valuable experience and look forward to future programs.

Ms. Vasavi Jagannadham
Additional Commissioner, Commercial Taxes Deptment, Government of Telangana

My sincere thanks to ICAI and CA Rajendra Kumar P Sir and CA Umesh Sharma Sir for the excellent arrangements and insightful discussions on various topics. I look forward to more fruitful interactions in the coming year.

Ms. Himmani Dhammija
Joint Commissioner
CGST & CEx, Mumbai

My sincere thanks to respected Rajendra Kumar P sir, Umesh Sharma sir, Smita madam, Ajay sir, and all CA brothers and sisters. The team's professionalism and humility were truly commendable. The sessions were thoughtfully curated and highly enriching, with excellent hospitality throughout. President CA Charanjot Singh Nanda sir's speech was truly inspiring, and Rajendra sir's leadership and musical touch made the experience even more memorable.

Dr. Prakash Borgohain
Additional Commissioner
CGST, Guwahati

Sri Rajendra Kumar & Esteemed Members of ICAI, I sincerely thank ICAI for the opportunity to participate in the Symposium and for the warm hospitality in Trivandrum. The event was intellectually enriching and well-organized, providing an excellent platform for meaningful discussions.

Thank you again for the invitation and seamless arrangements. I look forward to continued association with ICAI.

Ms. Lavanya G
Additional Commissioner, Commercial Taxes Department, Government of Telangana

Sincere thanks to ICAI for organizing the 4th National GST Symposium. It was insightful, well-structured, and highly relevant.

Shri Pijush Deb, TCS
Joint Commissioner of State Tax
Government of Tripura

The ICAI Symposium is truly an experience—one must see it to believe it. You demonstrated the power of teamwork and its results. Special thanks to CA Rajender ji and ICAI team. Kudos for outstanding teamwork!

Shri K. Ravi Shankar
Commissioner
Government of Andhra Pradesh

Thanks to the entire ICAI team for organizing such a successful symposium. Your meticulous planning made it truly memorable. Kudos to Team ICAI under the excellent leadership of CA Rajendra Kumar ji.

Shri Abhik Avtans

Joint Commissioner, Commercial Taxes Department, Government of Bihar

Hats off to GST & IDTC ICAI. Perfect blend of learning, laughter & leisure. Your hospitality was truly heartwarming. Wishing you great success ahead!

Shri Rakesh Kumar Bhartiya

Joint Commissioner, State Taxes & Excise, Palampur, Himachal Pradesh

Truly an excellent experience! Every arrangement, down to the smallest detail, was handled with care. The hospitality was amazing, and the sessions were insightful and thought-provoking. Kudos to CA RK Ji and team for their outstanding work. Pleasant memories to cherish!

Shri K. Panneerselvam

Assistant Commissioner CGST, Coimbatore

Heartfelt thanks to Mr Rajendra Kumar, Mr Umesh Kumar, Ms Smita, and the ICAI team for making the 4th National GST Symposium a great success! The serene Thiruvananthapuram setting and your exceptional hospitality made it truly memorable for all participants.

Shri Ashin Barman

Assistant Commissioner of State Tax Government of Tripura

Many thanks to ICAI, CA Rajendra Kumar P, CA Umesh Sharma, and the ICAI team for the excellent arrangements and insightful discussions. Looking forward to next year!

Shri Prabin Dokania

Chief Financial Officer, GSTN

I sincerely appreciate the exceptionally well-organised 4th GST Symposium at Kovalam, Kerala. The event reflected outstanding professionalism, meticulous planning, and warm hospitality.

My heartfelt thanks to CA Rajendra Kumar P ji, CA Umesh Sharma ji, CA Smita ji, and the entire organising team for their efforts in making the symposium a grand success. Looking forward to more such enriching programs in the future.

Shri Yumnam Indrakumar Singh

Joint Commissioner of Taxes Government of Manipur

A big thank you to ICAI, Rajendra ji, and his efficient team. It was a wonderful two days filled with great ideas and discussions. Kudos to the team for flawlessly executing the event and making our stay so comfortable and pleasant.

Shri Arun Kumar Mishra (Retired IAS)

Goods and Services Tax Network

Secretariat of the GST & IDT Committee



GST & Indirect Taxes Committee [2025-29]

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CA. Umesh Sharma
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CA. Samarpit Sharma

CA. Asha K Sharma

CA. Arjun Sobti

CA. Pushkar Kundra



GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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