

## GST & Indirect Taxes Committee

### ACTION PLAN FOR 2020-21

Sl. No.	Terms of Reference	Action Plan
1.	To assist, advise and guide to make Indirect Tax laws in the country simple, transparent, certain and equitable.	To submit Technical Inputs to Government to make the GST and other indirect taxes laws simple, transparent, certain and equitable.
2.	To examine GST laws, rules, notifications, circulars, advance ruling, press release etc. issued and to submit memorandum to GST Council pre and post GST Council Meeting.	To submit suggestions on GST as and when meeting of GST Council held.
3.	To examine indirect tax laws, rules, regulations, notifications, circulars etc. enacted/ issued and to submit Pre and Post Budget memorandum(s).	To facilitate the process of formulation of Budget by offering Pre & Post Budget Memorandum.
4.	To conduct Pre-Budget and Post Budget Workshops.	To organise the Pre-Budget and Post Budget Workshops.
5.	To make representations on GST and other indirect taxes to Central/State Governments, GST Council and such other bodies.	To submit representation to Government to make the GST and other indirect taxes laws simple and trade friendly.
6.	To assist, advise and interact with Government of India, State Governments, Goods and Services Tax Network (GSTN) & other	<b>Developing a System of Regular Representations on GST and other indirect taxes</b> To develop a system wherein various technical/ procedural issues are identified

	<p>authority and /or its committees/ groups formed in policy matters and those relating to functioning and administration of taxes.</p>	<p>w.r.t. GST Law and other indirect taxes and submitted to appropriate Government/ authority for consideration.</p> <p><b>Support to Government, GSTN and related agency:</b> To continue to support the Government by providing suggestions and helping hand as and when required.</p> <p><b>Meeting with Government:</b> To meet State Finance Ministers, Commissioners and also with Central Government Ministers, CBIC Officials, GST Councils and GSTN.</p>
<p>7.</p>	<p>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.</p>	<ul style="list-style-type: none"> <li>➤ International Study tour for members on self-sufficient basis for professional opportunities like Canada / Australia or in other country.</li> <li>➤ New professional opportunities for VAT in Oman</li> <li>➤ Publication on professional opportunities available in Globe having law similar to GST.</li> <li>➤ Live webcast with each Chapter outside India to provide opportunity available in Globe</li> </ul>
<p>8.</p>	<p>To enhance the awareness/ knowledge of Indirect Taxes prevalent in India and abroad and the potential opportunities by organising workshops, certificate courses, seminars, e-learning and interactive programmes independently as also with trade and industry.</p>	<ul style="list-style-type: none"> <li>➤ <b>Certificate Course on GST:</b> To continue to organise Certificate Course on GST and its test online.</li> <li>➤ <b>Certificate Course on UAE VAT:</b> To continue to support Dubai Branch in conducting certificate course on VAT for members.</li> <li>➤ <b>E-learning on GST and other indirect taxes:</b> To revise the e-learning on GST and other indirect taxes as and when required.</li> <li>➤ <b>Live Webcast on GST and other indirect taxes:</b> To organise webcasts on recent issues in GST like new Return Form, E-invoicing, sector specific topics etc.</li> <li>➤ <b>Workshop, Programme, Seminar and Conferences for members:</b> To organise the Workshops, Programmes and Conferences on indirect taxes for members.</li> </ul> <p>Further such workshops, programmes, conferences may also be organised jointly with trade association like PHD Chamber, Assocham, FICCI etc.</p>

9.	To update/ review and revise existing publications and bring out new one as may be relevant including Newsletter/e-newsletter.	<p>➤ <b>Research &amp; Publication:</b></p> <p>A. To bring out publication on E-invoicing, New Return Form, Sector specific (like ITC) publication containing analysis thereof.</p> <p>B. To revise all the relevant existing publications like Background Material on GST, Technical Guide on GST Audit, Handbook on GST Annual Return etc.</p> <p>C. Handbook on reply to SCNs and routine emails /queries being received from department</p> <p>➤ <b>Articles on GST:</b> Publishing articles on various topics under GST</p> <p>➤ <b>E-Newsletter on GST:</b> To continue to publish 24 page newsletter on GST</p>
10.	To popularise the Indirect Taxes Net.	To continue to send updates on GST and other indirect taxes regularly to the members registered on its website along with the analysis thereof.
11.	To conduct research/ studies in India and/ or abroad and publish the same.	To inculcate research among members by inviting research based material from them which may be developed as publication/article on various subjects/topics related to Indirect taxes. After due diligence, the same be hosted on the website of the Committee and/or printed in ICAI Newsletters.
12.	To conduct training programmes for official of Central and State Governments on area relating to GST & Indirect Taxes.	To continue to organise training programme on GST and accounting related thereto for the Officials of Government with a view to help the Government in capacity building.
13.	To carry out such other matters as the Council/President may refer to the Committee.	<p>➤ To form Study Groups on GST in each State to look into GST Grievances and escalate the same to the Committee.</p> <p>➤ To form Study Groups on Custom &amp; Foreign Trade Study Groups in 4 Metros &amp; other major cities.</p> <p>➤ Limit on the number of GST Audit by a member with the approval of Council.</p>

