

ANNUAL REPORT GST & INDIRECT TAXES COMMITTEE OF ICAI FOR THE YEAR 2019-20

INITIATIVES, ACTIVITIES & ACHIEVEMENTS

- *Regular suggestions on GST to Government*
- *9 Training programme for Govt. Officials*
- *3 Outreach Programme on Sabka Vishwas Scheme, 2019*
- *12 Live Webcasts on GST and Sabka Vishwas Scheme*
- *30 recorded video on GST Annual Return*
- *3 new technical publications on GST and one on Sabka Vishwas Scheme, making total no. of publication on GST to 24*
- *6 Meetings of the Committee*
- *4 issues of ICAI Newsletter on GST*
- *32 Certificate Course on GST attended by 1386 members*
- *75 short videos on different aspects of GST*
- *83 Programmes, workshops and conferences*

GST & Indirect Taxes Committee



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Members of the Committee

Members from the Sitting Council

CA. Sushil Kumar Goyal, Chairman
CA. Rajendra Kumar P, Vice-Chairman
CA. Prafulla Preme Sukh Chhajed, President (Ex-Officio)
CA. Atul Kumar Gupta, Vice-President (Ex-Officio)
CA. Anil Satyanarayan Bhandari
CA. Dhiraj Kumar Khandelwal
CA. Chandrashekhar Vasant Chitale
CA. Shriniwas Yeshwant Joshi
CA. Durgesh Kumar Kabra
CA. Pramod Kumar Boob
CA. Satish Kumar Gupta
CA. Hans Raj Chugh
CA. Jay Chhaira
CA. Aniket Sunil Talati
CA. Prasanna Kumar D
CA. Rajesh Sharma
CA. Anuj Goyal
CA. Kemisha Soni
CA. Prakash Sharma
CA. Jain Pramod
CA. Manu Agrawal
Shri Chandra Wadhwa
Shri Manoj Pandey
Dr. P.C.Jain

Co-opted Members

CA. Upendra Gupta
CA. Mangesh Kinare
CA. Purushothaman J
CA. Priyam Shah
CA. Arvind Bhansali
CA. Govind Goyal
CA. Ishaan Patkar
CA. Mahershi Vijayvergia

Special Invitees

CA. Rohini Agarwal
CA. Avinash Poddar
CA. Arun Kumar Agarwal
CA. Abhishek Agarwal
CA. Gaurav Gupta
CA. A Jatin Christopher
CA. Akhil Gupta
CA. Devendra Kataria
CA. Sunil Garg
CA. J K Tiwari
CA. Jatin Harjai
CA. Shashank Gupta
CA. D S Agarwala
CA Shubham Khaitan
CA. Prabin Dokania
CA. Bishan Shah
CA P Sankaran
CA. Raman Gupta
CA. Vijay Gangaraju
CA. Kapil Mahani
CA Yash Dhadda
CA. Prashant Arya

Partnering the Government in Nation Building

- (i) **Presentation before Ministry of Finance on Return filing issues:** President and Vice-President, ICAI made presentation before Hon'ble Finance Minister on the practical difficulties being faced by the taxpayers in filing their GST returns on 16th Nov, 2019 and submitted a list of practical difficulties being faced by the taxpayers in filing the GST Return along with suggestions thereof for their consideration.
- (ii) **Suggestions on GST Annual Return and Audit Certificates:** Considering the difficulties are being faced by the taxpayers in the filing the GST Annual Return and Audit Certificates, the Committee submitted various suggestions thereon to the Government on 12th Sept, 2019. It may be mentioned that most of the suggestions given by it have been accepted by the Government.
- (iii) **Suggestions on GST in respect of Real Estate Sector:** GST Council had recommended change in rate of GST in respect of Real Estate sectors. In this regard, the Committee submitted suggestions on the proposed changes to the Government on 5th March 2019. Many of the suggestions were accepted by the Government and changes were made.
- (iv) **Suggestions on GST portal:** Based on the request received from Goods and Services Tax Network (GSTN) to provide suggestions for improving the User Interface of GSTN Portal, the Committee submitted 39 suggestions to the GSTN on March 25, 2019 for improving the User Interface of GSTN Portal.
- (v) **E-invoice under GST:** The Committee supported GSTN in drafting an e-invoice standard, which also takes into account the requirement under tax laws and has features, which are required for international trade. Now, GST Council has approved introduction of 'E-invoicing' on voluntary basis in a phased manner for reporting of business to business (B2B) invoices to GST System starting from January 2020. It would be made mandatory from April, 2020 for specified taxpayers.
- (vi) **ICAI's contribution in GST recognized by GSTN:** The Goods and Services Tax Network (GSTN) on the occasion of its foundation day on April 5, 2019 felicitated ICAI in recognition of its contribution and support in development of GST ecosystem. It was handed over by Shri Navin Kumar, Chief Guest, former Chairman, GSTN in the presence of Shri Ajay Bhushan Pandey, Chairman, GSTN & Revenue Secretary Government of India and Shri Krishnamurthy Subramanian, Chief Economic Advisor.
- (vii) **Representation for extending date for filing GST Annual Return and Audit:** Submitted a representation to the Government on August 21, 2019 for extending the due date of filing GST Annual Return and Audit by 3 months i.e. till November 30, 2019. In response thereto, the Government extended the due date of filing GST Return, as suggested.

The Committee had earlier submitted a representation on June 19, 2019 for extending the due date of filing GST Annual Return and Audit by 4 months i.e. till October, 2019. In response thereto, Government had extended the due date of filing GST Return by two months i.e. till August 31, 2019.

- (viii) Suggestion for correcting technical glitches in filing of Annual Return & Audit i.e. Form 9/ 9C:** Submitted a representation to the Government on June 13, 2019 highlighting issues being faced by the taxpayers in filing Form GSTR 9/9C. It was advised for correcting the process/software and enabling smooth filing of GST Annual Return & Audit by the taxpayers.
- (ix) Representation for extending date for filing of statement by a Composition Supplier and payment of tax for the quarter ending June 30, 2019:** Submitted a representation to the Government on July 17, 2019 for extending date for filing of statement by a Composition Supplier and payment of tax for the quarter ending June 30, 2019 by at least a month. Representation was submitted considering that no statement for declaring payment of self-assessed tax in FORM GST CMP-08 was made available on the GST Portal as per the amended Rules and accordingly, the taxpayers are not able to debit their paid taxes and file their statement of self-assessed. Accordingly, the Government extended the due date till August 31, 2019.
- (x) Representation for inclusion of CA Member in the GST Grievance Redressal Committee:** Representation has been submitted nominating CA Member in each GST Grievance Redressal Committee to be constituted by the Government at State and Zonal Level for examining and resolving all the grievances and issues being faced by the taxpayers, including procedural difficulties and IT-related issues pertaining to GST.
- (xi) Jurisdiction of Goods and Services Tax Appellate Tribunal (GSTAT) for Daman and Dadra & Nagar Haveli:** A representation has been submitted to the Government on 30th Dec, 2019 for change in Jurisdiction of Daman and Dadra & Nagar Haveli from GSTAT Mumbai to GSTAT Surat Area Bench for conveniences of Taxpayers/Tax Practitioners.
- (xii) Pre-Budget Memorandum, 2019:** Submitted Pre-Budget Memorandum, 2019 containing suggestions on Customs and Excise to the Government on June 26, 2019.
- (xiii) Pre-Budget Meeting and Memorandum, 2020:** Committee presented the highlight of the suggestions contained in Pre-Budget Memorandum, 2020 before the Officials of the Central Board of Indirect Taxes and Customs on 5th December, 2020 and thereafter submitted its Memorandum for consideration of the Government.
- (xiv) Nomination of members for testing of GST Accounting, Billing & Return filing software at GSTN:** GST Council mandated GSTN to provide free software to the Tax payers having less than 1.5 crore turnover, which should have features of invoicing, accounting, trial balance and return filing. In this regard, based on request received from GSTN to nominate members having knowledge of GST and software for testing software on invoicing, accounting and return filing etc., the Committee nominated 12 members for testing of software.
- (xv) BGM on training programme for Government officials:** Considering importance for the Training of government officers so as to be abreast them with topical and intriguing concepts of accounting, auditing and taxation, the Committee revised its

study material “Background Material on Training programme for Government Officials”. This study material elucidates topics like Study of Financial Statements, Goods & Services Tax – Accounting issues, GST Audit desk Review, Ratio Analysis etc.

(xvi) Training Programme for Government Officials

With a view to help the Government in its capacity, the Committee has been regularly organising Training Programmes for Officials of States and Central Government and its various departments. During the period, Committee organised 9 such training programmes on GST as follows.

Sl. No.	Date	Department/Commissionerate
1	20 th June, 2019	Tirunelveli Commissionerate
2	21 st June, 2019	Tuticorin Commissionerate
3	26 th June, 2019	Trichy GST Commissionerate
4	7 th August, 2019	Mysore Commissionerate
5	21 st August, 2019	Trichy Division
6	28 th August, 2019	Trichy Division
7	18 th to 21 st Nov, 2019	Directorate of Commercial Taxes, West Bengal
8	16 th to 19 th Dec, 2019	Directorate of Commercial Taxes, West Bengal
9	13 th to 16 th Jan, 2020	Directorate of Commercial Taxes, West Bengal

(xvii) Outreach Programme on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019: The Committee has organised an Outreach programme on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 jointly with Central Good & Services Tax (CGST & CX), Delhi Zone on 2nd November, 2019 which was attended by more than 200 participants. Further, similar outreach programme were organised jointly with Vishakhapatnam and Pune Commissionerate on 3rd and 7th December, 2019 respectively.

E-Initiatives

(i) LIVE Webcasts

With a view to update the members and taking the benefit of technology, the Committee has been regularly organising LIVE Webcasts, which can be viewed by members from their workstation/home with a click of mouse. During the year, the Committee has organised following 12 Live Webcast for the benefit of members at large:

S. No.	Date	Topics
1.	15 th May, 2019	GST Annual Return and Audit
2.	11 th June, 2019	Issues and resolution in filing of GST Annual Return and Audit
3.	13 th June, 2019	ITC Credits & its treatment in Form 9/9C

4.	17 th June, 2019	Outward Supply & its treatment in Form 9/9C
5.	18 th June, 2019	Tax paid/payable & its treatment in Form 9/9C
6.	20 th June, 2019	Practical aspects of filing of Form 9/9A/9C
7.	2 nd July, 2019	Issues on GST and a way forward
8.	5 th July, 2019	Tax Proposals of Union Budget 2019-20
9.	15 th Nov, 2019	Issues and Resolutions in FORM 9 & 9C
10.	12 th Dec, 2019	<i>Filing of FORM 9 & 9C</i>
11.	24 th Dec, 2019	<i>Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019</i>
12.	1 st Feb, 2020	Tax Proposals of Union Budget 2020-21

(ii) Recorded video on GST Annual Return

The Committee has recorded video on all the Table of GST Annual Return and hosted 30 video for the benefit of members at large.

(iii) Video on GST

The Committee has hosted 75 short video on various aspects of GST recorded in the Council Year 2018-19 on the ICAI common portal https://learning.icai.org/LX/contents/content_home?current_community_id=id_tc-gst-2019-746-1666&content_player=true.

(iv) ICAI Newsletter on GST

With a view to provide updated information and analysis of GST to all stakeholder(s), ICAI has launched its dedicated Newsletter on GST in April, 2017. Since then it has been regularly issuing it. Further, the Committee has been printing few copies of the above Newsletter and have been circulating among Government officials, Members of Parliament, State Authorities apart from being sent to members in the e-form.

(v) Indirect Taxes Updates

With a view to update the members, summary of significant notifications, circulars, legal update and other important development in the area of Indirect Taxes are regularly been circulated among the members registered on Indirect Taxes website and further uploaded on the website of the Committee.

(vi) Standardized PPT on GST

The Committee has developed Standardized PPT on GST and hosted on the website with a view to provide guidance to the faculty members and bring uniformity in the session of GST in the programme as well as proving a tool to members to learn GST through PPT.

(vii) E-Publications - a tool to update members

The Committee has uploaded all its publications, articles, sectoral studies on its website which can be downloaded by members free of cost.

Publications - A Research Initiative

The Committee has developed/ revised its following publications:

1. Publication on GST

The Committee has released 3 new publications on GST and a publication on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, making total number of publication on GST to 24. Further, it has revised 3 of its existing publication on GST.

- (i) **Handbook on GST Annual Return:** With a view to provide support and help tax payers in filing their Annual Return for the first time, the GST & Indirect Taxes Committee has brought up Handbook on GST Annual Return. An attempt has been made to guide about each and every information sought in the Annual Return.
- (ii) **Technical Guide on GST Audit:** Considering that the Chartered Accountants has been authorised to certifying the "Form GSTR-9C" comprising Reconciliation Statement and Certificates, the Committee has published "Technical Guide on GST Audit" with a view to guide members while certifying the aforesaid form. This Guide has been comprehensively designed and contains clause-by-clause analysis of Form GSTR -9C and therefore will assist members in resolving any issues that might arise while conducting audit.
- (iii) **Guide to CA Certificates in GST:** The Government has once again reposed trust on the Chartered Accountants fraternity for certifying various declarations to be made under GST Law by Taxpayers like in Form GST ITC-01, Form GST ITC-02 etc. With a view to facilitate the members in certifying the declaration to be made by Taxpayers, GST & Indirect Taxes Committee has come out with a publication namely, *Guide to CA Certificates in GST*. In the Guide, an attempt has been made to cover each and every area in GST Law requiring furnishing of CA Certificate. Further, check points have been included for each Certificate which may be referred by the members before certifying the credentials provided by the tax payers.
- (iv) **BGM on GST - Revision:** The Committee revised its flagship publication Background Material on GST twice, in March and November, 2019 to bring it in line with the changes made in the law. It has been appreciated by all the stakeholder and is in huge demand.
- (v) **Bare Law on GST- revision:** The Committee has revised its publication, Bare Law on GST which contains GST Acts and Rules.
- (vi) **Handbook on Exempted Supplies under GST:** Under the GST, supply is the taxable event. However, for determining the liability to pay GST, one need to check whether the supplies made by them are exempt from Tax or not. Considering the paramount importance of exemptions under GST, GST & Indirect Taxes Committee has revised its exclusive "Handbook on Exempted Supplies under GST". The publication contained various aspect of exemption, classification, principles of exemption, procedural aspects and detailed analysis of various exemptions available under GST along with illustrations in easy and lucid manner.

2. Others

- (i) **Background Material on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019:** The Committee has come up with this Background Material on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. It contains the extract of Finance Act (No.2), 2019, Rules, Notifications, Circulars and FAQ etc. issued by the Government at once place which may be referred by the reader as and when required.
- (ii) **Article on GST:** Committee has been regularly developing articles on different aspects of GST and hosting the same at its website for the benefit of members at large.

All the above publications/articles can be downloaded from

Meeting of Committee

Sl. No.	Meeting No.	Date of Meeting	Sl. No.	Meeting No.	Date of Meeting
1.	67 th Meeting	11 th March, 2019	4.	70 th Meeting	6 th Sept, 2019
2.	68 th Meeting	15 th May, 2019	5.	71 st Meeting	22 nd Nov, 2019
3.	69 th Meeting	2 nd July, 2019	6.	72 nd Meeting	27 th Jan, 2019

Programmes and Courses

(i) Certificate Course on GST

With a view to facilitate the members with the specialized knowledge in the area of GST in a systematic manner and enhancing their skills, 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, 32 batches of Course has been organised which have been attended by 1386 members, the summary of which are given below:

Region	NIRC	EIRC	CIRC	WIRC	SIRC	Total
No of Programmes	4	4	4	3	17	32
Participants	276	107	108	130	765	1386

(ii) National Programme/ Conferences

With a view to update the members and assist them to continue to enjoy the edge over other profession, the Committee has organised six National Programme/ Conferences as a nationwide outreach programme at Jharsuguda, Chennai, Ernakulam, Pimpri Chinchwad, Surat and Pune which have been attended by approx. 3641 members:

(iii) Workshops, Seminars and Conferences on GST

With a view to update the members with the latest development in the area of Indirect Taxes, including GST, the committee has organised seventy-seven (77) programmes, workshops, seminars and conferences, detail of which is as follows:

Region	NIRC	EIRC	CIRC	WIRC	SIRC	Total
No of Programmes	9	15	20	13	19	77
No. of participants	1489	3037	3597	1978	1783	10536

In addition to the above, large numbers of programs/conferences on GST have been conducted by branches and regions at their own.

GST Survey

A report on impact of GST in India based on the survey conducted on the entire gamut of GST Implementation has been developed. Further, impact of GST on industry like Textile, FMCG, Tea, Jute and Tour Industry has also been included in the aforesaid report. Committee had formed 12 Study Groups to conduct survey and develop concept papers on GST impact on industry.

Acknowledgements

We are thankful to CA. Prafulla Preme Sukh Chhajed, President, ICAI, CA. Atul Kumar Gupta, Vice-President, ICAI and all our council colleagues for reposing their faith in us for the working of the GST & Indirect Taxes Committee. We thank all the members of GST & Indirect Taxes Committee, Co-opted Members, Special Invitees for their substantial involvement and contribution in meetings, preparation/ vetting of publications, training the members etc. and supporting in all the endeavours of the committee. We would also like to thank Convenors and members of the study groups who have always been supportive for initiative of the committee.

We are grateful to CBIC, GSTN and other Government departments for providing us wonderful opportunities to serve them and work with them towards creation of a better Indirect Taxes Regime. Lastly, we would like to thank Secretariat, GST & Indirect Taxes Committee for their dedication and support.

CA. Rajendra Kumar P
Vice-Chairman
GST & Indirect Taxes Committee

CA. Sushil Goyal
Chairman
GST & Indirect Taxes Committee