

**Course on Reconciliation Statement, Audit & Appeals**

**(Organized through online sessions)**

Session Schedule

<i>Day</i>	<i>Date</i>	<i>Duration</i>	<i>Time</i>	<i>Topic</i>	<i>Objective</i>	<i>Faculty</i>
Day1- Session I	25.04.2020	1.5 hrs	11.00 am -12.30 pm	Finalization of Accounts from GST perspective Annual return as per section 44 of the CGST Act, 2017 read with rule 80 of CGST Act, 2017 Clause by clause discussion on formats of Form GSTR-9 and its filing.	<i>To cover practical aspects of filing of Annual return in Form-9.</i>	CA. Ganesh Prabhu
Day-1 Session II	25.04.2020	1.5 hrs	12.30 pm -2.00 pm	Reconciliation of Annual Return and Books of Accounts as per Section 35(5) of the CGST Act, 2017 read with Section 44(2) of CGST Act 2017. Clause by Clause discussion on the formats of Form GSTR-9C and its filing.	<i>To cover practical aspects of filing of Reconciliation Statement in Form-9C.</i>	CA.Ganesh Prabhu
Day2- Session-I	27.04.2020	1 hrs	11.00 am -12.00 Noon	<b>Section 65-66</b> <ul style="list-style-type: none"> <li>• Audit by tax authorities and Special audit</li> <li>• Submission of document</li> <li>• Sending reply to the department</li> <li>• Receipt of Report from the department and payment of taxes during the audit</li> </ul>	<i>To cover scope and objective of departmental audit and how it is different from assessment / scrutiny of returns.</i>	CA.Samad

Day2- Session II	27.04.2020	2 hrs	12.Noon -2.00 pm	<b>Section -59 to Section 64</b> <ul style="list-style-type: none"> <li>• Self-assessment</li> <li>• Provisional assessment</li> <li>• Scrutiny of Returns</li> <li>• Assessment of non-filers of returns</li> <li>• Assessment of unregistered persons</li> <li>• Summary assessment in certain special cases</li> </ul>	<i>To cover in detail all type of assessments under GST law including reply to notices / email received during scrutiny of return.</i>	CA. Viral Khandhar
Day3	29.04.2020	3 hrs	11.00 am -2.00 pm	<b>Section 73-74</b> <ul style="list-style-type: none"> <li>• Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts</li> <li>• Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts</li> <li>• General provisions relating to determination of tax</li> <li>• Tax collected but not paid to the Government</li> <li>• Tax wrongfully collected and paid to the Central or a State Government</li> <li>• Initiation of recovery proceedings</li> <li>• Recovery of tax</li> <li>• Payment of tax and other amount in instalments</li> </ul>	<i>Anatomy of SCN: What to look for, how to identify and spot deficiencies. - Identification of charge(s) - Reply to SCN: Preliminary Objections and admissions - Misapplication of facts or law – identify, bring out and substantiate - Evidence: Contemporaneous Record, affidavit, new evidences, Adjournment, Right &amp; Reasonable Opportunity.</i>	CA. N K Bharath Kumar

Day4	1.05.2020	3 hrs	11.00 am -2.00 pm	<b>Section 107 -121</b> APPEALS AND REVISION	<i>To cover filing of Appeal - Pre- Deposit, and effect of non-payment on legality of appeal - Limitation: effect and remedy - Grounds of Appeal: Drafting &amp; Prayer</i>	CA. Bishan Shah
Day5- Session - I	3.05.2020	2 hrs	11.00 am -1.00pm	<b>INSPECTION, SEARCH, SEIZURE AND ARREST</b> <ul style="list-style-type: none"> <li>• Power of inspection, search and seizure</li> <li>• Inspection of goods in movement (including E-way bill)</li> <li>• Power to arrest</li> <li>• Power to summon persons to give evidence and produce documents</li> <li>• Access to business premises</li> <li>• Officers to assist proper officers</li> </ul>	<i>To cover overview of provisions of inspection, search, seizure and arrest</i>	Adv. Raghavan Ramabadrn
	3.05.2020	1hrs	1.00pm - 2.00 pm	<b>Precautions to be taken to avoid disputes</b> <ul style="list-style-type: none"> <li>• Correspondence with Department (Suo-Motto)</li> <li>• Tax Clauses in the Agreements</li> <li>• Opinions under GST and its relevance</li> <li>• Disclosures in the Invoices and supporting documents</li> <li>• Internal Control testing from GST perspective</li> </ul>	<i>To give brief about precautions to be taken by the registered person to avoid disputes with the department.</i>	CA. Jatin Christopher

Fees: Rs. 1000 Plus GST at <https://idtc.icai.org/cc/apps/onlinecourse-payment?id=VOMwMTE=>