

FAQ on “Course on Reconciliation Statement, Audit & Appeals”

(Organized through online sessions)

1. What is the “Course on Reconciliation Statement, Audit & Appeals “about?

Ans. It is an online session organised by GST & Indirect Taxes Committee as per below mentioned schedule.

Session Schedule

Course on Reconciliation Statement, Audit & Appeals						
(Organized through online sessions)						
Day	Date	Duration	Time	Topic	Objective	Faculty
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>	<i>CA. Ganesh Prabhu</i>
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>	<i>CA.Ganesh Prabhu</i>
Day2- Session- I	27.04.2020	1 hrs	11.00 am - 12.00 Noon	Section 65-66 <ul style="list-style-type: none"> • Audit by tax authorities and Special audit • Submission of 	<i>To cover scope and objective of departmental audit and how it is different from assessment /</i>	<i>CA. Shaikh Abdul Samad. A</i>

				<ul style="list-style-type: none"> document Sending reply to the department Receipt of Report from the department and payment of taxes during the audit 	<i>scrutiny of returns.</i>	
Day2-Session II	27.04.2020	2 hrs	12.Noon -2.00 pm	Section -59 to Section 64 <ul style="list-style-type: none"> Self-assessment Provisional assessment Scrutiny of Returns Assessment of non-filers of returns Assessment of unregistered persons Summary assessment in certain special cases 	<i>To cover in detail all type of assessments under GST law including reply to notices / email received during scrutiny of return.</i>	<i>CA. Viral Khandhar</i>
Day3	29.04.2020	3 hrs	11.00 am - 2.00 pm	Section 73-74 <ul style="list-style-type: none"> 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 Determination of tax not paid or short paid or erroneously refunded or 	<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 & Reasonable</i>	<i>CA. N K Bharath Kumar</i>

				<p>input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts</p> <ul style="list-style-type: none"> • General provisions relating to determination of tax • Tax collected but not paid to the Government • Tax wrongfully collected and paid to the Central or a State Government • Initiation of recovery proceedings • Recovery of tax • Payment of tax and other amount in instalments 	<i>Opportunity.</i>	
Day4	1.05.2020	3 hrs	11.00 am - 2.00 pm	Section 107 -121 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 & Prayer</i>	<i>CA. Bishan Shah</i>
Day5- Session – I	3.05.2020	2 hrs	11.00 am - 1.00pm	INSPECTION, SEARCH, SEIZURE AND ARREST <ul style="list-style-type: none"> • Power of inspection, search and seizure • Inspection of 	<i>To cover overview of provisions of inspection, search, seizure and arrest</i>	<i>Adv. Raghavan Ramabadrnan</i>

				goods in movement (including E-way bill) <ul style="list-style-type: none"> • Power to arrest • Power to summon persons to give evidence and produce documents • Access to business premises • Officers to assist proper officers 		
Day5-Session – II	3.05.2020	1hrs	1.00pm -2.00 pm	Precautions to be taken to avoid disputes <ul style="list-style-type: none"> • Correspondence with Department (Suo-Motto) • Tax Clauses in the Agreements • Opinions under GST and its relevance • Disclosures in the Invoices and supporting documents • Internal Control testing from GST perspective 	<i>To give brief about precautions to be taken by the registered person to avoid disputes with the department.</i>	<i>CA. Jatin Christopher</i>

2. Does person need to visit any place, or they can login with their own laptop/PC?

Ans. Person is not required to visit any place. He/ She may login with their own systems or laptops with id & password. However, it cannot be used for commercial purposes which would be reviewed strictly.

3. What is duration of lectures?

Ans. Live lecture duration is approx. 3 hours. Total time of entire series is approx. 15 hrs ranging in 5 days.

4. If queries will not be answered during the session, then how can participant be able to get the answer?

Ans. The last 15-30 minutes in every session is only about question & answer. Faculty will resolve the queries of participants to the extent possible, but no guarantee can be assured for reply of all queries asked from across the country. Participants can post their queries during the online session.

5. Whether a non-CA can participate in Course on Reconciliation Statement, Audit & Appeals?

Ans. Yes, Course on Reconciliation Statement, Audit & Appeals is for both members & non-members.

6. What is the fees for Course on Reconciliation Statement, Audit & Appeals?

Ans. Rs 1,000 + GST i.e total amounting to Rs. 1,180/- (inclusive of all taxes) will be the one-time charge for complete course.

7. Will CPE hours be available in case of Course on Reconciliation Statement, Audit & Appeals?

Ans. In case of ICAI members only, unstructured CPE hrs can be claimed on self-declaration basis at <http://www.cpeicai.org/> . No Structured CPE hrs would be given by the committee.

8. Does Video Recording of sessions available post completion of the sessions?

Ans. Yes, video recording would be available to you post completion of series for a limited period of viewing of 2 month i.e. it would be available up to 2 months.

9. When will Invoice be issued for the course?

Ans. The invoice for the course will be issued after completion of payment. It will be sent at your registered email-id. However, it may be noted that GSTIN would not be changed in Invoice if submitted wrongly or not submitted at the time of submission of form.

Note: - Commercialization of the video recordings of “Course on Reconciliation Statement, Audit & Appeals” would not be permitted; otherwise a strong action would be taken against such person.

Registration

10. Which Internet browser is suitable for registration in the course?

Ans. Google Chrome is best supporting browser for e-lecture.

11. How can one register for the course?

Ans. Participant needs to visit link <http://idtc.icai.org/e-lectures.html> wherein they can subscribe the course.

12. How to make registration?

Ans. Please follow the below mentioned steps: -

1. Visit link <https://idtc.icai.org/cc/apps/onlinecourse-payment?id=V0MwMTE=> (preferably supported by google chrome / UC browser).
2. Fill the registration/subscription form.
3. Enter all requisite information. **(Email id should be entering correctly)**
4. Click Proceed then it will redirect you for payment gateway,
5. Complete payment and you can easily subscribe the course series.
6. Acknowledgement Mail received in your mail id that would contain the **further procedure** for viewing the course.

13. Any remedy, in case GSTIN number entered wrongly?

Ans. In case you have entered incorrect GSTIN number or not entered, then it cannot be rectified in invoice. That's why please enter correct GSTIN number.

14. After Registration, how will you get the details of the E-learning viewing?

Ans. After making payment, you will get an automatic acknowledgement from the system on your registered email id which will contain the detailed procedure of the viewing including the Redeem code of viewing the course through which a login id and password would be created by yourself.

15. Whether the course can be seen on mobile phones also?

Ans. Yes, the course can be viewed from Mobile, Laptop or Desktop but you can access with two devices only as it will be blocked after use of 2 IP addresses. So, don't share your login details with anyone.

16. Whether these videos can be downloaded?

Ans. No, videos are available only in online mode.

17. Whether, after making online payment from Bank Server I am required to return to the ICAI Website.

Ans. Yes, you must return to the ICAI website after making payment, otherwise your payment status will not be updated on our system and your registration will not be confirmed.

18. Is there any offline mode of payment available for registration to the course?

Ans. There is no any offline mode of payment.

19. Does any certificate would be granted to those registering for the course?

Ans. No, certificate would be granted, and no assessment test would be conducted for participants of Course on Reconciliation Statement, Audit & Assessment since this initiative is for knowledge purpose only.

20. After making payment, whether the amount could be refunded?

Ans. No, the amount once paid could not be refunded in any case.

21. (a) What happened in case you entered incorrect email id and membership number, etc.?

(b) What will happen in case the payment is debited from your account, but no email is received on the registered mail id?

Ans. In case you have entered incorrect email id, then you won't get the acknowledgment and details on your mail. Hence, mention your email id correctly. Further, you may write to us at gst@icai.in in case of non-receipt of details with your brief.

In case the payment is debited from your account, but no mail received, you may write to us at gst@icai.in, along with the details of your subscription, membership number & mobile number etc.

22. Whom should be contacted in case recordings are not accessible online even after making payment?

Ans. For Technical Support in case your video is not working properly at your system, please **WhatsApp** at **Helpline No.: +91 88662 50011** with details received on your email or write an email to webcast@ecpl.live, don't call Indirect Taxes Committee for technical support.