

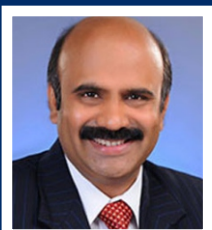
GST & Indirect Taxes Committee of ICAI



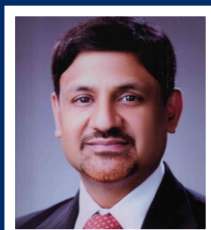
The Institute of
Chartered Accountants of India
(Set up by an Act of Parliament)

Annual
Report

2021-22



CA. RAJENDRA KUMAR P
Chairman
GST & IDTC, ICAI



CA. SUSHIL KUMAR GOYAL
Vice-Chairman
GST & IDTC, ICAI



CA. NIHAR N JAMBUSARIA
President
ICAI



CA. (Dr.) DEBASHIS MITRA
Vice-President
ICAI

GST & Indirect Taxes Committee of ICAI is known for supporting the Government, through its rich intellectual and technical prowess, in establishing a fair and simple indirect tax regime in India. The contribution of the Committee during the implementation of GST has been acknowledged by the Government. The Committee is also widely acclaimed for its deep connect with the members. During the year 2021-22, the Committee made noteworthy contributions in both the areas of its functional domain namely partnering with the Government and empowering the members.



MEMBERS

GST & Indirect Taxes Committee of ICAI

Members from the Sitting Council

CA. Rajendra Kumar P, Chairman
CA. Sushil Kumar Goyal, Vice-Chairman
CA. Nihar N Jambusaria, President (Ex-Officio)
CA. (Dr.) Debashis Mitra, Vice President (Ex-Officio)
CA. Atul Kumar Gupta, Past President
CA. Anil S Bhandari
CA. Jay Chhaira
CA. Tarun J Ghia
CA. Nandkishore Chidamber Hegde
CA. Chandrashekhar Vasant Chitale
CA. Aniket S Talati
CA. Dayaniwas Sharma
CA. G Sekar
CA. M P Vijay Kumar
CA. Hans Raj Chugh
CA. Pramod Jain
CA. Charanjot Singh Nanda
CA. Manu Agrawal
CA. Anuj Goyal
CA. Prakash Sharma
CA. Kemisha Soni
CA. Satish Kumar Gupta
CA. Pramod Kumar Boob
CA. Ranjeet Kumar Agarwal
Shri Manoj Pandey
Adv. Vijay Kumar Jhalani

Co-opted Members

CA. Upendra Gupta, IRS
CA. Ravichandran V A
CA. Rajeesh Gupta
CA. Mahesh Madkholkar
CA. Prasun Kumar Bhattacharyya
CA. Abhay Desai
CA. Arvind Bhansali
CA. Niraj Harodia
CA. Raman Kumar Gupta

Special Invitees

CA. Prabin Dokania
CA. Rohin Koppuravuri
CA. Vishal Garg
CA. Vijay Gupta
CA. Vijay Beeraka
CA. Jay Jhaveri
CA. Uday Pimprikar
CA. Vikram Aggarwal
CA. Tarun Arora
CA. Mahavir Shantilal Jain
CA. Abhishek Agarwal
CA. Daya Shankar Agarwal
CA. Yash Dhadda
CA. Rajat Mohan
CA. Abhishek Raja

HIGHLIGHTS

GST & Indirect Taxes Committee of ICAI








Partnering with the Government

-  Qualitative inputs after thorough research, scrutiny and brainstorming in the Pre and the Post Budget Memoranda
-  Suggestions on working of GST portal to GST Network
-  Timely representations highlighting pertinent issues
-  Meetings with senior Government Officials to establish rapport and strengthen relations



Capacity Building

-  1,346 members trained in GST through 10 Batches of Certificate Course on GST organised virtually
-  23,000 members upskilled in GST through 37 events viz., national conferences, virtual CPE meetings, workshops, live webcasts etc.
-  10,000 members equipped with GST knowledge through 'E-learning on GST', a free e-learning module, made available on ICAI DLH
-  Training on basics of GST for 100 officials of TAFE
-  Faculty Development Programme for members of School of Management & Business Studies, Kerala training over 200 delegates



Technical Publications >>>

Practical FAQs on Input Tax Credit & Practical FAQs on Supply & Taxability – two new innovative & practically useful publications.

Background Material on GST (revised & updated till 31.12.2021).

Handbook on Refunds under GST (revised and updated till 15.08.2021), Handbook on Registration under GST, Handbook on Interest, Late Fee & Penalties under GST (revised & updated till 31.12.2021).

47,000 soft copies of the 27 publications of the Committee downloaded free from its website. More than 2,000 copies of such publications sold in physical form.

ICAI-GST Newsletter and Indirect Taxes/GST Updates.

Committee Website >>>

48,000 users registered on the website of the Committee. Average 400 plus daily visits on the website. The website of the Committee <https://idtc.icai.org/> is a one stop solution for a user looking for any information on indirect taxes and GST. All the technical publications of the Committee, ICAI GST Newsletter, Indirect Taxes/GST Updates, Pre & Post Budget Memoranda, Representations submitted to the Government are uploaded on the website for free download. Information about other activities of the Committee is also available on the website.



2021-22 Endeavours & Achievements 2021-22

Partnering with the Government

Qualitative suggestions finalised after thorough research, scrutiny and brainstorming were included in the Pre and the Post Budget Memoranda of the Committee submitted to the Government. Suggestions were presented before the Consultation Committee of GSTN on the working of GST portal and new functionalities & tools required for further improvement. Timely representations highlighting pertinent issues were submitted to the Government. As a part of policy outreach, meetings were held with senior Government Officials to establish rapport and strengthen relations.

Capacity Building Initiatives

The Committee also made stellar contribution during the year in building the capacities of the members in the area of GST. Undeterred by the challenges thrown by the raging pandemic, the Committee trained more than 1,300 members in GST through its flagship programme, Certificate Course on GST, which was organised virtually to ensure safety and wellbeing of the members. The Committee organised a total of 37 events viz., national conferences, virtual CPE meetings, workshops, live webcasts, etc., upskilling more than 23,000 members in the area of GST. To cater to the needs of the members who prefer self-paced learning, the Committee made available 'E-learning on GST', a free e-learning module, on the Digital Learning Hub of the ICAI which has been subscribed to by more than 10,000 members.

In addition to the capacity building initiatives taken for the members, the Committee also trained 100 officials of Tractors and Farm Equipment Limited (TAFE) on the basics of GST. Further, an online Faculty Development Programme on GST was organised for the faculty members of School of Management & Business Studies, Mahatma Gandhi University, Kottayam, Kerala. More than 200 delegates were trained at the programme.



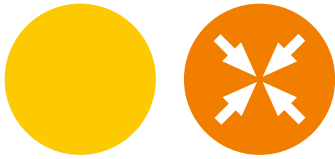
Technical Publications

The Committee worked relentlessly to bring out 2 new high quality technical publications namely, "Practical FAQs on Input Tax Credit" and "Practical FAQs on Supply & Taxability" in an innovative Q & A format. A battery of experts have poured in their experience in answering the ticklish issues. The Committee revised one of its most popular publications namely, "Background Material on GST" which is a comprehensive publication containing detailed and in-depth analysis of the entire GST law. Further, three Handbooks namely, "Handbook on Refunds under GST", "Handbook on Registration under GST", "Handbook on Interest, Late Fee and Penalties under GST" have also been revised during the year to provide updated knowledge of GST to members and other stakeholders. "Handbook on Refunds under GST" is updated with the position of GST law till 15.08.2021. The remaining publications have been updated till 31.12.2021. During the year, more than 47,000 soft copies of the 27 publications of the Committee have been downloaded from its website free of cost and more than 2,000 copies of such publications have been sold in physical form.

Members were kept abreast with the changes in the GST law through ICAI-GST Newsletter and Indirect Taxes/GST Updates. ICAI-GST Newsletter contains articles on contemporary topics, recent amendments, and a quiz to keep the readers engaged. Given the extreme dynamic nature of GST law, Indirect Taxes/GST Updates is another useful contribution of the Committee which provide a summary of the various amendments made in the GST law at different points in time. More than 48,000 members have subscribed for the Indirect Taxes/GST Updates.

Committee Website

The website of the Committee <https://idtc.icai.org/> is a one stop solution for a user looking for any information on indirect taxes and GST. All the technical publications of the Committee, ICAI GST Newsletter, Indirect Taxes/GST Updates, Pre & Post Budget Memoranda, Representations submitted to the Government are uploaded on the website for free download. Information about the various other initiatives of the Committee like CPE events and Certificate Course on GST etc. is also available on the website. The website has been subscribed to by more than 48,000 users and on an average, more than 400 users visit the website of the Committee every day.



Partnering the Government in Nation Building

A. Suggestions to the Government

(i) Suggestions to Consultation Committee of GSTN

The Third Meeting of Consultation Committee of GSTN was held on 27th August, 2021. The main agenda of the meeting was to recognize the important issues and take feedback/suggestions primarily on the significant changes in GSTR-1, GSTR-2A, GSTR-2B and GSTR-3B returns & integration, recent changes in registration & refund, new functionalities & tools required and changes in available functionalities for further improvement.

The Committee invited suggestions from members on the afore-mentioned aspects and after due deliberation submitted its suggestions to the Consultation Committee of GSTN. The Vice-Chairman, GST & Indirect Taxes Committee presented the suggestions at the meeting.

(ii) Inputs on allowability of input tax credit on CSR expenditure to the Ministry of Corporate Affairs

An online meeting was convened by Shri Gyaneshwar Singh, Joint Secretary, Ministry of Corporate Affairs on 3rd June, 2021 with the various GST experts and the ICAI, ICWAI and ICSI to discuss the GST implications on CSR activities. The Chairman of the Committee, explained in detail the various nuances of the issue pertaining to allowability of input tax credit on CSR expenditure. Later in the evening, a detailed note was submitted to the Ministry summarizing the legal and judicial position on the issue and suggesting the way forward.

B. Representations to the Government

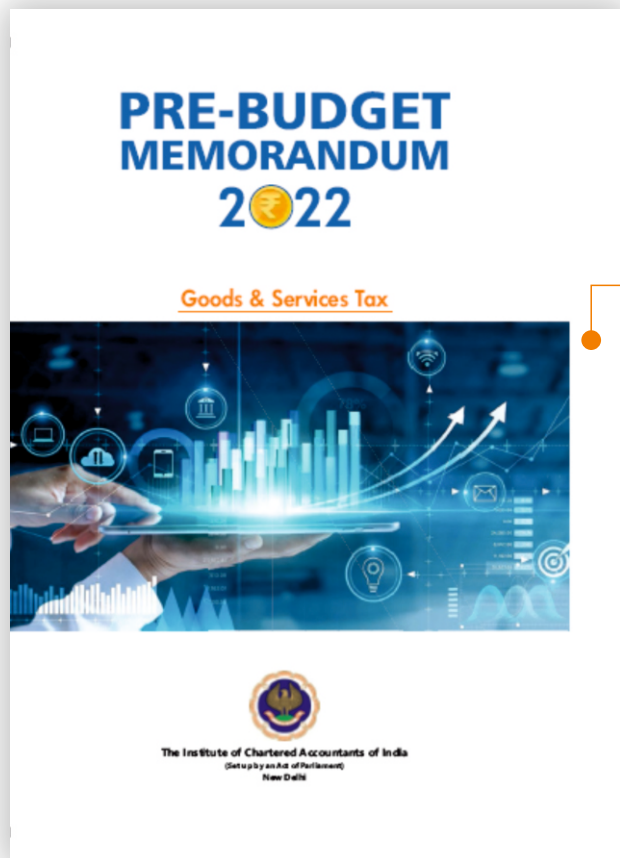
(i) Representation for rolling back the Union Budget 2021 proposal of removing the requirement of audit and certification of reconciliation statement by a Chartered Accountant

CA. Nihar N Jambusaria, President, ICAI along with CA. Debashis Mitra, Vice-President, ICAI and CA. Rajendra Kumar P, Chairman, GST & Indirect Taxes Committee met the Hon'ble Finance Minister, Smt. Nirmala Sitharaman on 11.03.2021 and expressed concern over the amendments proposed in section 35(5) and section 44 of the CGST Act, 2017 vide the Union Budget 2021 which seek to remove the mandatory requirement of getting annual accounts audited and reconciliation statement certified by a Chartered Accountant and request for roll back of the proposed amendment. Further, representations on the matter were also submitted to all the State Finance Ministers and GST Council Member representing the State requesting them for retaining the requirement of GST audit by Chartered Accountants in the interest of revenue in their State Goods and Services Tax Act, 2017.

(ii) Representation regarding determination of time limit in the scenarios given in Circular No. 162/18/2021-GST dated 25th September, 2021

The Government issued Circular No. 162/18/2021-GST 162/18/2021 on 25th September, 2021 to clarify certain aspects in relation to refund of tax specified in section 77(1) of the CGST Act, 2017 and section 19(1) of the IGST Act, 2017.

The Circular explains, with the help of some examples, as to how the time period of two years for filing the refund claim under section 77(1) of the CGST Act or section 19(1) of the IGST Act should be determined. However, in the said examples, both the starting and the ending day have been included for calculating the period of two years for filing the application for refund, which is not in consonance with the legal position as also with the settled jurisprudence in this regard. Therefore, a representation was submitted to the CBIC on 7th October, 2021 for excluding the starting day for calculating the period of two years for filing the refund application.



C. Enriching agenda of the Union Budget

(i) Post Budget Memorandum, 2021

The Post Budget Memorandum, 2021 containing suggestions on the indirect tax proposals contained in the Union Budget 2021-22 was submitted to the Government on 13th March, 2021.

(ii) Pre-Budget Memorandum, 2022

The Committee submitted Pre-Budget Memorandum, 2022 containing suggestions on issues in substantive as well as procedural GST law for the consideration of the Government while formulating the tax proposals for the year 2022-23 on 29th November, 2021.

D. Grievance Redressal Committee of the Government at Zonal/State Level

The Government has constituted various Grievance Redressal Committees at Zonal/State Level for examining and resolving the grievances and issues being faced by the taxpayers, including procedural difficulties and IT related issues pertaining to GST. ICAI being a partner in 'nation building' is a member in the said Committees.

CA. Rajendra Kumar P, Chairman and CA. Chandrashekhar V Chitale, member of the Committee, are the nominees of ICAI in the Tamil Nadu Grievance Redressal Committee and Pune Grievance Redressal Committee respectively. During the year, CA. Rajendra Kumar P, Chairman attended a meeting convened by Tamil Nadu Grievance Redressal Committee and CA. Chandrashekhar V Chitale attended the meetings convened by Pune Grievance Redressal Committee.

E. Meeting with national leadership, dignitaries to establish rapport

During the year, Chairman, GST & Indirect Taxes Committee met Shri D P Nagendra Kumar, Member, (GST, Legal, CX and ST), CBIC, Shri G D Lohani, Joint Secretary, Tax Research Unit-I, CBIC, Shri Sanjay Mangal, Commissioner, Policy Wing-II, CBIC and Shri K P Singh, Commissioner, Audit Commissionerate, CGST, Surat as part of Policy Outreach Meetings.

F. Capacity building of PSUs, Trade & Industry

(i) Basic Course on GST for officials of TAFE

The Committee organized an Online Basic Course on GST for the officials of Tractors and Farm Equipment Limited (TAFE) from 15th October to 19th November, 2021. The Course was designed to impart basic knowledge of select concepts of GST. The objective of the Course was to upskill the participants from the non-finance background with the basic concepts and



With Shri D P Nagendra Kumar,
Member (GST, Legal, CX and ST), CBIC

procedures of GST being used in their functional domain so that they can discharge their duties more effectively and efficiently. The participants from the finance background were also able to hone their skill sets relating to GST. A total of 100 participants attended the course and benefitted from it.

(ii) Faculty Development Programme

The Committee organized an online Faculty Development Programme on GST for the faculty members of School of Management & Business Studies, Mahatma Gandhi University, Kottayam, Kerala from 9th to 14th August, 2021. The programme was hosted by Ernakulum Branch of SIRC of ICAI. More than 200 delegates were trained at the programme.

The poster features the ICAI logo at the top left. The main title is "GST & Indirect Taxes Committee of THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA organizes". Below this, it states "Faculty Development Programme on Goods and Services Tax" in large, bold letters. The dates "on 9th to 14th August 2021" and time "from 3 pm to 5 pm" are listed. The target audience is "for the faculty members and research scholars in Commerce and Management of the School of Management & Business Studies, MAHATMA GANDHI UNIVERSITY, KOTTAYAM, KERALA". The program is "Hosted by Ernakulum Branch of SIRC of ICAI" and is "by webex". A registration call to action says "REGISTER IN ADVANCE visit www.kochlcal.org or <https://bit.ly/icalfdpgst2021>". At the bottom, there are six portraits of speakers with their names and titles: Prof. Dr. Sibu Thomas (Hon'ble Vice-Chancellor, MG University), CA. Nitesh Manojan Jacobson (Hon'ble President, ICAI), CA. (Dr.) Devesh Mittal (Hon'ble Vice President, ICAI), CA. Rajendra Kumar P. Channan (Chairman, GST & Indirect Taxes Committee of ICAI), CA. Sushil Kumar Goyal (Vice Chairman, GST & Indirect Taxes Committee of ICAI), and CA. Balu Anandhan Kallayal (Programme Director & Central Cell In-charge, ICAI).

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E-Initiatives

(i) LIVE Webcasts

The Committee organised four live webcasts on various contemporary topics in GST during the year which were attended by more than 4,000 delegates. Further, a webinar on “Customs Authority for Advance Rulings” was organized by Directorate General of Taxpayer Services, Mumbai Zonal Unit (DGTS, IMZU) in partnership with the Institute on 8th December, 2021.

(ii) Website of the Committee

The Committee has its website <https://idtc.icai.org> which works as a one stop solution for everyone looking for any information on indirect taxes and GST. All the technical publications developed/ revised by the Committee including the Background Material on GST are uploaded on the website for free download by all stakeholders. The website also provides information

about other initiatives of the Committee like GST Updates, Legal Updates, Pre & Post Budget Memoranda, Representations submitted to the Government, CPE events and other programmes organised by the Committee, Certificate Course on GST organised by the Committee etc. The website has been subscribed to by 48,276 users and on an average, more than 400 users visit the website of the Committee every day.



(iii) ICAI Newsletter on GST

With a view to provide updated information and analysis of GST to all stakeholder(s), ICAI launched its dedicated Newsletter on GST in April 2017. During the year, two editions of the ICAI-GST Newsletter have been published. As per the practice,

3,000 copies of each of the edition were printed and sent to Members of Parliament, GST Council Members, State Cabinet Minister and Government Officials.

(iv) Indirect Taxes/GST Updates

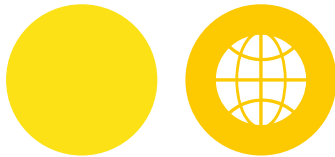
GST law is an extremely dynamic law with multitude of notifications/circulars/orders/instructions being issued frequently. With a view to keep the members abreast with such frequent changes, IDT/GST Updates containing the summary of such changes are prepared by the Committee as and when any notification/circular/ order/instruction, etc., is being issued by the CBIC and mailed to 48,276 users registered on the website of the Committee as also uploaded on the website of the Committee.

(v) E-Publications – a tool to update members

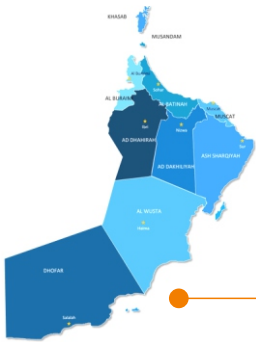
The Committee has uploaded all its publications, all the issues of its GST Newsletter, etc. on its website which can be downloaded by any stakeholder free of cost. 47,576 copies of such publications have been downloaded by various stakeholders during the year.

(vi) E-learning on Goods and Services Tax

The Committee has launched E-learning on GST at Digital Learning Hub covering various important aspects of GST. This facility is available to all members free of cost facilitating them in learning anytime & from anywhere. 10,350 members have subscribed to this e-learning.



International Initiatives



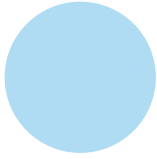
(i) VAT in Oman

VAT has been implemented in Oman from 16th April, 2021. The College of Banking Financial Studies (CBFS), which is a government organization in Oman, has proposed to launch a “Professional Higher Diploma in GCC Taxation and Value Added Tax” and the ICAI is the 'Knowledge Partner' for the said Diploma Course. GST & IDT Committee and the Committee on International Taxation jointly are providing the necessary knowledge support for the Diploma Course.

(ii) Virtual CPE Meeting (VCM) on ‘Place of Supply in EU VAT’

The Committee organised a VCM on ‘Place of Supply in EU VAT’ on 29th August, 2021 which was attended by 270 members. The VCM was addressed by Ms. Fátima Gouveia, a Portuguese Economist, who has been working in cross border VAT for more than 20 years and is also a Board member of the International VAT Association since 1998.

The banner features the ICAI logo and text: "Organized by GST & Indirect Taxes Committee, The Institute of Chartered Accountants of India (Set up by an Act of Parliament)". The main title is "Virtual CPE Meeting (VCM) Place of Supply in EU VAT" with a date and time of "29th August, 2021 (Sunday) 2.00 pm-4.00 pm (IST)". It highlights "NO FEES" and "2 CPE Hours (Structured Learning)". The session is divided into three parts: "Welcome address and opening remarks" by CA. Rajendra Kumar P (Chairman, GST & Indirect Taxes Committee), "Session Speaker" Ms. Fátima Gouveia (Economist at Comark, Board Member of the International VAT Association), and "Introduction of the topic and the faculty" by CA. Sushil Kumar Goyal (Vice Chairman, GST & Indirect Taxes Committee). A live link is provided: <https://live.icai.org/idtc/vcm/29082021/>. Social media and website information are also included at the bottom.



Publications - A Research Initiative

During the year, the Committee has developed two new useful publications on GST focussing on practical issues and has revised four of its existing publications including the Background Material on GST. These publications will aid the members in discharging their professional assignments effectively and facilitate other stakeholders in understanding the nuances of GST.



Practical FAQs on Input Tax Credit

(i) Practical FAQs on Input Tax Credit (New publication)

This publication is a compilation of 280 practical questions on input tax credit and their best possible answers. The questions included in the publication were solicited from the members at large and cover the entire gamut of input tax credit namely, eligibility and conditions for taking credit, apportionment and blocked credits, credit in special circumstances, input service distributor and job work. The answers to such questions have been drafted by the best of minds in the field and then reviewed by eminent subject experts.

(ii) Practical FAQs on Supply & Taxability (New publication)

This publication is also a compilation of practical questions on supply & taxability and their best possible answers. The questions included in the publication were solicited from the members at large. The answers to such questions have been drafted by the best of minds in the field and then reviewed by eminent subject experts.

(iii) Background Material on GST (BGM) – Revision

The Committee has revised its flagship publication, “Background Material on GST” in January 2022. The subject matter of 10th Revised Edition of the BGM is based on GST law updated with amendments made vide the Finance Act, 2021 and includes relevant notifications, circulars,

orders etc. issued till 31st December, 2021. The BGM is a comprehensive publication containing detailed and in-depth analysis of the entire GST law. Senior and erudite experts of the profession have contributed towards the development of this publication and have been continually involved in the regular updation of the same.

(iv) Handbook on Refund under GST – Revision

This Handbook explains the concepts / procedures relating to refund in simple language. During the year, the Committee revised this Handbook with the recent amendments made by the Government. The position of GST law stated in the revised Handbook is updated up to 15th August, 2021. The revised Handbook is aimed at updating the knowledge base of members on various aspects of refund.

(v) Handbook on Registration under GST – Revision

This Handbook explains the concepts/ procedures relating to registration in simple language with the help of examples, illustrations, case laws, etc. The Committee has revised this Handbook with the recent changes made by the Government. The position of GST law stated in the revised Handbook is updated up to 31st December, 2021.

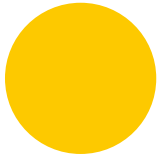
(vi) Handbook on Interest, Late Fee and Penalties under GST

The Handbook contains analysis of the provisions in respect of interest, late fees and penalties under GST law and aims to give general guidance to members in resolving related issues that



may arise during their day to day practice. The Committee has revised this Handbook with the recent changes made by the Government. The position of GST law stated in the revised Handbook is updated up to 31st December, 2021. The details of online sale of publications of the Committee through CDS portal and their free download (from the Committee's website) during the year are as follows:

S No	Particulars	Online sale during the period 1 st Feb 2021 to 10 th January, 2022	Online download during the period 1 st Feb 2021 to 10 th January, 2022
1	BGM on GST	214	3,902
2	Practical FAQs on Input Tax Credit	200	6,607
3	Technical Guide on GST Audit	156	6,986
4	Practical FAQs under GST	182	2,505
5	Handbook on Finalisation of Accounts with GST Perspective	155	2,995
6	Handbook on Liability to Pay in Certain Cases under GST	57	1,203
7	Handbook on Returns and Payments under GST	53	1,785
8	Handbook on Accounts and Records under GST	63	852
9	Handbook on Composition Scheme under GST	48	967
10	Handbook on Foreign Trade Policy-Incentives, Schemes & Related FAQ	34	759
11	Handbook on Input Service Distributor under GST	35	533
12	Handbook on Show Cause Notice - Approach and Reply under GST	127	1,587
13	Handbook on TCS under GST	45	715
14	Compliances of GST in Banking Sector	62	1,749
15	Handbook on Registration under GST	41	1,099
16	Handbook on E-Way Bill Under GST	80	1,305
17	Handbook on Annual Return Under GST	87	2,074
18	Handbook on Job Work under GST	60	810
19	Handbook on Refunds under GST	72	3,347
20	Handbook on TDS Provision under GST	54	628
21	Handbook on Interest, Late Fee and Penalties Under GST	62	682
22	Handbook on Advance Ruling Under GST	33	386
23	Handbook on Reverse Charge under GST	100	1,509
24	Handbook on Casual Taxable Person Under GST	19	284
25	Handbook on Invoicing under GST	48	726
26	Guide to CA Certificates in GST	25	677
27	E-Publication on Exempted Supplies under GST	44	904
TOTAL		2,156	47,576



Committee Meetings

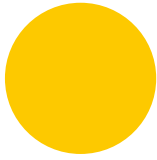
The Committee met on a regular basis during the year to discuss the various initiatives undertaken and note/assess the progress achieved in relation to the decisions taken.



Chairman and Vice-Chairman, GST & IDTC felicitating Shri Upender Gupta, Principal Commissioner, DGTS and co-opted member of the Committee



Sl. No.	Meeting No.	Date of Meeting	Place of Meeting
1.	79 th Meeting	17 th March, 2021	New Delhi
2.	80 th Meeting	11 th August, 2021	New Delhi
3.	81 st Meeting	7 th February, 2022	Chennai



Programmes and Courses

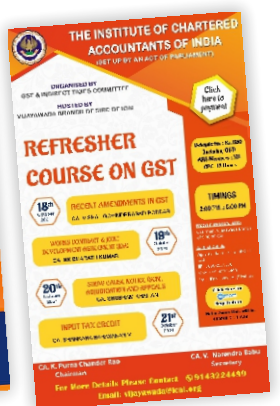
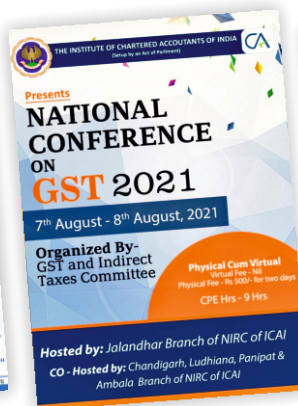
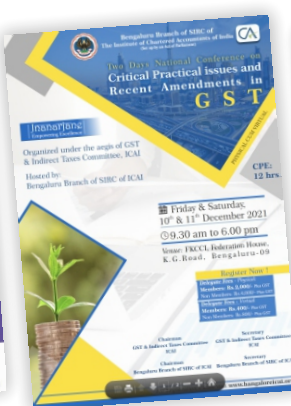
(i) Certificate Course on GST through virtual classes

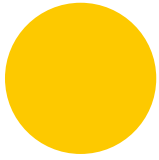
With a view to build capacities of members in the area of GST in a systematic manner and enhancing their skills, the Committee launched a Certificate Course on GST on 28th April, 2017. Since then, the Committee has been regularly organising the Course across India. During the year, considering the COVID pandemic, Certificate Course were conducted online to ensure safety and well-being of the members. A total of 10 batches of the Course were organised virtually which were attended by 1,346 members.

During the year, three Assessment Tests for the Certificate Course on GST were conducted online on 25th April, 2021, 5th September, 2021 and 16th January, 2022. A total of 1,296 members successfully passed the Assessment Test.

(ii) Virtual CPE meetings and other CPE events on GST

With a view to update the members with the latest development in the area of GST & other indirect taxes, so far this year, the Committee has organised 33 virtual CPE meetings and other CPE events which were attended by more than 19,000 members.





Acknowledgement



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

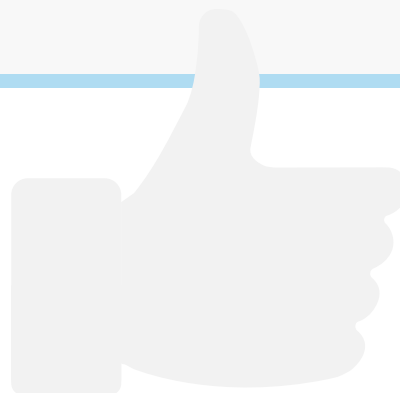
We are thankful to CA. Nihar N Jambusaria, President, ICAI, CA. (Dr.) Debashis Mitra, Vice-President, ICAI and all our Council colleagues for reposing their faith in us for the working of the GST & Indirect Taxes Committee. We thank all the members of GST & Indirect Taxes Committee, Co-opted Members, Special Invitees to the Committee for their substantial involvement and contribution in meetings, preparation/review of publications, training the members etc. and support in all the endeavours of the Committee.

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GST & Indirect Taxes Committee
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