



# Certificate Course

14 Hours of Intensive Learning  
14 Technical Sessions - 2 Days

## All India Chartered Accountants Society (AICAS)

CFO World and Forum of India's Chartered Accountant Firms (FICAF)

*announces an intensive*

## 5<sup>th</sup> WORKSHOP ON GOODS & SERVICES TAX

*from concepts to expertise...*

Day, Date and Time	Venue
4th and 5th August 2023 Friday & Saturday 2 PM to 9 PM	India International Centre, Annexe Building, Lecture Hall-II, 40, Max Mueller Marg, New Delhi

### THE COMPREHENSIVE REFRESHER CERTIFICATE COURSE ON GOODS AND SERVICES TAX

A Comprehensive Refresher Course / Workshop on Goods and Services Tax are being conducted spread over 2 days with the active participation of eminent speakers and professionals. The main thrust is to carry out an in depth study of the basic concepts, critical issues and their practical applications of the laws, rules and regulations, recent developments and case laws relating to goods and services tax including planning.

#### Convenor



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#### Member

Limited to 100 Registrations on First Come First Serve Basis

For 5th GST Workshop	Basic	GST	Total
Fee Per Delegate	2,542	458	3,000
More than 5 participants from same organisation (Fee Per Delegate)	2,331	419	2,750
5th GST + 2nd FEMA Workshop	Basic	GST	Total
Fee Per Delegate	4,237	763	5,000
More than 5 participants from same organisation (Fee Per Delegate)	3,814	686	4,500

\*Alternative Attendee / Replacement Permitted without additional costs.

Lunch at 1:30 PM  
High Tea at 5:45 PM

With Best Regards,  
For AICAS, CFO World & FICAF



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Please confirm your kind participation by filling Google Form Link given below. Please also send Fee on following bank details and update info in Google Form

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NAME: ALL INDIA CHARTERED ACCOUNTANTS SOCIETY

BANK: CANARA BANK, NEHRU PLACE BRANCH




A/C NUMBER: 0390101082618

IFSC CODE: CNRB0000390





# PROGRAMME SCHEDULE

**Day 1 – 4th August 2023, Friday**  
**Registration & Lunch - (1:00 p.m. to 2:00 p.m)**

Session No & Timing	Coverage in Session	Speaker
<b>Session I</b> 2:00pm to 2:15pm	<b>Inaugural Session</b> Guest of Honour: <b>CA K. G. Somani</b>	 <b>CA K.G. Somani</b> Past President, ICAI (1988-89)
<b>Session II</b> 2:15pm to 3:45pm	<b>Intrinsic Issues in the Concepts of Supply, Business, Taxable Person and Valuation</b> <ul style="list-style-type: none"> <li>• Difference between various components of Supply</li> <li>• Precautions needed to establish genuinity of Supply</li> <li>• Sales Return – Adverse Impact of Issuing Supply Invoices instead of Debit Note</li> <li>• Exemptions under Reverse Charge Mechanism</li> <li>• Can the GST under Reverse Charge paid after 30th November of next financial year, be availed as Input ?</li> <li>• Consideration vs. Value</li> <li>• Interplay between Section 15 and Valuation Rules</li> <li>• Facilities provided to receive a supply Whether Consideration?</li> <li>• Issues in Post Supply Discount or incentives and Linking with Credit Notes</li> <li>• Concept of Pure Agent vs taxability of Reimbursements vs expenses incurred, or supplies provided by the buyer of Services or goods</li> <li>• GST on Personal Guarantees, Corporate Guarantees, Usage of Common Brand, etc</li> <li>• Important related AARs, High Court and Supreme Court Rulings</li> </ul>	 <b>Adv (CA) Rakesh Garg</b> Senior Partner, <b>SAR LEGAL, Advocates &amp; Consultants</b> New Delhi
<b>Session III</b> 3:45pm to 4:30pm	<b>Critical Issues in Supply</b> <ul style="list-style-type: none"> <li>• Types of Supply (Composite and Mixed Supply) and Classification Methodology</li> <li>• Intermediary Supply – Classification, Litigation, and Refund</li> <li>• Important related AARs, High Court and Supreme Court Rulings</li> </ul>	 <b>Adv (CA) Puneet Agrawal</b> Senior Partner, <b>ALA Legal, Advocates &amp; Solicitors</b>

# PROGRAMME SCHEDULE

## Day 1 – 4th August, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
<b>Session IV</b> 4:30pm to 5:15pm	<b>Cross Charge and Input Service Distributor (ISD)</b> <ul style="list-style-type: none"> <li>• Concept of ISD in GST and its relevance</li> <li>• ISD Vs. Cross Charge : suitability in different cases</li> <li>• Cost Allocation within same PAN or to other PAN and Taxability</li> <li>• Taxability of HO vs Marketing Office</li> <li>• Case Study on ISD vs Cross Charge</li> <li>• Identification of point of Supply within same company</li> <li>• Issues &amp; Limitations of ISD registration</li> <li>• Important related AARs, High Court and Supreme Court Rulings</li> </ul>	 <p><b>CA Manmohan Khemka</b> Partner Samynk &amp; Co</p>
<b>Tea with Snacks (5:15 pm - 5:45 pm)</b>		
<b>Session V</b> 5:45pm to 6:30pm	<b>Writ Jurisdiction under GST</b> <ul style="list-style-type: none"> <li>• Absence of GST Tribunal – What Matters can be taken to writ jurisdiction and related strategy</li> <li>• Coercive Action by Department – Writ Defense                             <ul style="list-style-type: none"> <li>• Cancellation of Registration</li> <li>• Impounding of Books and Records</li> <li>• Blocking of ITC Ledger</li> </ul> </li> <li>• - Alternative Remedies to be exhausted before a maintainable writ can be filed.</li> <li>• Case Study</li> <li>• Important related AARs, High Court and Supreme Court Rulings</li> </ul>	 <p><b>Adv (CA) Jai Kumar Mittal</b> Advocate, Supreme Court of India, New Delhi</p>

# PROGRAMME SCHEDULE

## Day 1 – 4th August, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
<p><b>Session VI</b> 6:30pm to 9:00pm</p>	<p><b>Input Tax Credit</b></p> <ul style="list-style-type: none"> <li>• Basic Understanding of Concept of Input Tax Credit</li> <li>• Key Conditions for Availment of ITC</li> <li>• Practical Issues Including which Input should not be taken and which are to be surrendered (at what stage) along with Implications</li> <li>• Issues in Revival of ITC claim successfully - when and how including               <ul style="list-style-type: none"> <li>• implication of settlement of underlying payment on arbitration or court judgement or</li> <li>• late filing of GSTR1 and/or GSTR3B by Supplier or</li> <li>• Material amounts payable on milestones or satisfaction</li> </ul> </li> <li>• Part receipt of Goods, Services received in part/ lots,</li> <li>• Relevance of receipt of goods under deemed service transaction,</li> <li>• Payment of invoices within 180 days and business concept of Credit Period,</li> <li>• Effect of discount and settlement, SD &amp; ED deductions,</li> <li>• Computation of D2 (in Rule 42) whether mandatory?</li> <li>• Credit eligibility: Festival expenses, business gift items, Job Works</li> <li>• Credit Eligibility: Motor Vehicle related supplies, Works Contract, Construction, P&amp;M, Telecom towers.</li> <li>• Key issues in rule 43 (not annual review) and rule 42(approach to annual review of multi-year supplies)</li> <li>• ITC Reversal for non-payment of tax by supplier rule 37A</li> <li>• how to take credit of GST paid under protest or voluntarily at time of survey or search</li> <li>• Taxability on Cancellation Charges of Hotel Bookings, Flight Ticketing etc -Rate and Implications</li> <li>• ITC Eligibility and Planning in Rentable Assets like Shopping Mall, Commercial Buildings, Hotels etc.</li> <li>• GSTR2A Matching for 2017-18 and 2018-19</li> <li>• Important related AARs, High Court and Supreme Court Rulings</li> </ul>	<div data-bbox="1283 562 1461 775" data-label="Image"> </div> <p data-bbox="1251 786 1493 902"> <b>Adv. Shivam Mehta</b>            Executive Partner            Lakshmikumar &amp;            Sridharan         </p>

# PROGRAMME SCHEDULE

**Day 2 – 5th August, 2023 (Saturday)**

**Lunch - (1.30 p.m. to 2.00 p.m.)**

Session No & Timing	Coverage in Session	Speaker
<p><b>Session VII</b> 2:00pm to 4:00pm</p>	<p><b>Place of Supply – Critical Issues</b></p> <ul style="list-style-type: none"> <li>• Difference between POS and Address for Delivery</li> <li>• Difference between Section 10(1)(a) and 10(1)(c) of IGST Act</li> <li>• Constructive delivery</li> <li>• Specific Case Studies of POS for:               <ul style="list-style-type: none"> <li>• Travel Industry</li> <li>• Transportation Industry</li> <li>• Real Estate and its allied Services (including Renting)</li> <li>• Training Services</li> <li>• IT Industry</li> <li>• Exhibitions, Events, Conferences (Physical / Online / Hybrid)</li> <li>• OIDAR (IT Enabled or digital delivery)</li> </ul> </li> <li>• Important related High Court and Supreme Court Rulings</li> </ul>	 <p><b>CA Bimal Jain</b> Founder &amp; Managing Partner A2Z Taxcorp LLP</p>
<p><b>Session VIII</b> 4:00pm to 5:00pm</p>	<p><b>Finalization of Accounts from GST perspective</b></p> <ul style="list-style-type: none"> <li>• Disclosures in Audited Financial Statements on GST-</li> <li>• Reporting under CARO for GST</li> <li>• Year End provisions, corrections and related adjustment entries and impact on GST</li> <li>• Reconciliation of GSTR, Annual Return and Books of Accounts</li> <li>• How to present the Reconciliation Statement under GST Annual Return</li> <li>• Reporting of reconciliation and variation reasons</li> <li>• Key learnings from GST related practices in computerized environment and precautions to be taken</li> <li>• Tax Audit (Income Tax) – GST Reporting impact</li> </ul>	 <p><b>CA Atul Gupta</b> Past President, The Institute of Chartered Accountants of India</p> <p>Senior Partner, APRA &amp; Associates LLP</p>



# PROGRAMME SCHEDULE

## Day 2 – 5th August, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
<b>Session IX</b> 5:00pm to 5:40pm	<b>Complex Issues for GST Practitioners &amp; Annual Return under GSTR 9 and GSTR 9C</b> <ul style="list-style-type: none"> <li>Approaches to calculate Exempt supply aggregate turnover and ITC Reversal</li> <li>Identifying Fixed establishment for Supplier of Service</li> <li>Refunds under Various Categories – Practical Problems and Litigations</li> <li>Specific Issues in refund of ITC- Capital Goods, Input Services</li> <li>Various Certificates to be issued by Chartered Accountants under GST- Precautions to be taken</li> <li>Reconciliation of various figures with Audited Financials</li> <li>Importance of Reconciliation of Branch Trials and state wise GSTR 9</li> <li>Additional Annexure / Explanation / Workings to be enclosed with GSTR 9C – advisability</li> </ul>	 <p><b>CA Nimisha Chaudhary</b>                      Director                      BSR &amp; Co LLP                      Gurugram</p>
<b>Tea with Snacks (5:40 pm - 6:00 pm)</b>		
<b>Session X</b> 6:00pm to 6:30pm	<b>Tax Policy: Way Forward</b> <ul style="list-style-type: none"> <li>Recent Trends in GST Tax Policy</li> <li>International Trends</li> <li>Key Learnings</li> </ul>	 <p><b>CA Pratik Jain</b>                      Partner                      Price Waterhouse &amp; Co LLP                      Gurgaon</p>



# PROGRAMME SCHEDULE

## Day 2 – 5th August, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
<p><b>Session XI</b> 6:30pm to 7:00pm</p>	<p><b>Critical Issues in Fake Supply, E-Invoicing and E-Way Bill</b></p> <ul style="list-style-type: none"> <li>• Lessons to be Learnt: Safeguards and Evidences to prove genuineness of transactions</li> <li>• Role of Artificial Intelligence (AI) and Big Data Analytics by Government, sharing of info by others</li> <li>• Integration &amp; Cross verification between NHAI, State Toll Gates, Invoice and E-Way Bill Records</li> <li>• Key issues in alleged Fake Invoicing and Fake Supply</li> <li>• Case Study</li> <li>• Penal consequences &amp; Journey of Litigation</li> <li>• Important related AARs, High Court and Supreme Court Rulings</li> </ul>	 <p><b>CA Vaibhav Jain</b> Partner Mehra Goel &amp; Co New Delhi</p>
<p><b>Session XII</b> 7:00pm to 7:30pm</p>	<p><b>Inspection (Survey) by Tax Authorities Search, Seizure &amp; Recovery</b></p> <ul style="list-style-type: none"> <li>• Inspection of premises of <ul style="list-style-type: none"> <li>• taxable person,</li> <li>• other persons, and</li> <li>• of residential house</li> </ul> </li> <li>• Inspection Vs. Search</li> <li>• Search: Approach, Powers, Limits, Challenges and rights of taxable persons</li> <li>• Seizure: Approach, powers, limits and rights of taxable persons</li> <li>• Offences by individuals – approach and remedies</li> <li>• Offences by companies – approach and remedies</li> <li>• Compounding of Offences – Eligibility &amp; Strategy</li> <li>• Summons – nature of power, refusal to attend, representation by AR, refusal of service and nature of statements</li> <li>• Prosecution: Power and Limits</li> <li>• Proceedings involving offense – Inapplicability of Limitation Act, Simultaneous proceedings, malicious proceedings, bail/ bonds</li> <li>• Pre-emptive measure – Legal remedies</li> <li>• Tax Recovery: Approach, Powers, Limits &amp; Rights of taxable person</li> <li>• Payment of tax in Instalments</li> <li>• Important related High Court and Supreme Court Rulings</li> </ul>	 <p><b>Adv. Manoj Mishra</b> Partner Grant Thornton Bharat LLP New Delhi</p>

# PROGRAMME SCHEDULE

Day 2 – 5th August, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
<b>Session XIII</b> 7:30pm to 8:30pm	<b>Major controversies in GST regime</b> <ul style="list-style-type: none"> <li>Disputed Classifications</li> <li>Cross-charge vs. ISD</li> <li>Discounts &amp; Incentives</li> <li>Schemes &amp; FOC supplies</li> <li>Waste/scrap left with Job Worker</li> <li>Liquidate damages</li> <li>Employee recoveries</li> <li>Secondment</li> <li>Personal &amp; corporate guarantee</li> <li>ITC related disputes</li> <li>Important related AARs, High Court and Supreme Court Rulings</li> </ul>	 <p><b>Adv (CA) Puneet Bansal</b>                      Managing Partner,                      Nitya Tax Associates                      New Delhi</p>
<b>Session XIV</b> 8:30pm to 9:00pm	<b>Major Supreme Court Judgements – Lessons Learnt</b> <ul style="list-style-type: none"> <li>Judgements which can be used in Most Common Situations</li> <li>Defense through Revenue Neutral Technical Default Related Judgements</li> <li>Writ Petition under GST pending formation of Appellate Tribunals</li> <li>Key Judgements as Grounds of Defense at Investigation Stage and at Appellate Stage</li> </ul>	 <p><b>Adv Sushil Verma</b>                      Senior Attorney                      SV Consultants                      New Delhi</p>
9:00pm to 9:10pm	<b>Valedictory Session</b>	

## Register Now

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Upcoming & Past Events <http://aicas.in/event.html>



*an intensive*  
**2<sup>nd</sup> WORKSHOP ON  
 FOREIGN EXCHANGE  
 MANAGEMENT ACT (FEMA)**  
*from concepts to expertise...*  
**1<sup>st</sup> & 2<sup>nd</sup> Sept. 2023 (Fri & Sat)**  
**2 PM to 9 PM**