



# All India Chartered Accountants Society (AICAS)

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

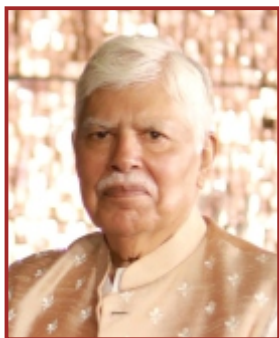
### 5<sup>th</sup> WORKSHOP ON GOODS & SERVICES TAX

*from concepts to expertise...*

4<sup>th</sup> & 5<sup>th</sup> August 2023

India International Centre, New Delhi

## BRIEF PROFILE OF EXPERT GUEST SPEAKERS



**Shri K G Somani** was the president of the Institute of Chartered Accountants of India in 1988-89. He was elected as a member of the Central Council of The ICAI in the year 1979, and was a council member during 1979-1992 (12 years). He is a Fellow Member of ICAI and also a member of Institute of Company Secretaries of India AND Institution of Valuers. He is a director in a number of public companies.

He has a sound knowledge of finance, companies act, tax laws and has handled a large number of audits and cases related to sick units before BIFR and its appellate authority. The firm M/s. K. G. Somani & Co. was registered with SEBI as merchant banker CAT IV. He is well versed with the merchant banking activities, raising resources, etc.

Before KGS, he was a partner in B.R. Maheshwari & Co. for around 22 years and has finalized and signed the Balance Sheet of Akbar Hotel, Hyderabad House, ITDC Khujarao

**CA K.G. Somani**  
Past President, ICAI (1988-89)

### GUEST OF HONOR

and ITDC (Laxmi Vilas) Udaipur for 3 years. He also handled the Internal Audit of Hotel Siddhartha belonging to JP Group. During that period he finalised and signed the Balance Sheet of NTPC, MMTC, Hindustan Zinc Ltd., National Seed Corporation, NAFED, NCCF, Allahabad Bank and Indian Bank and Oriental Fire and Insurance Co.

He has worked on all the standing committees during his continued membership of the council during 1979-1992; has been chairman of professional development committee, board of studies and the company law committee of the institute during this period. He was the chairman of the technical standards committee of South Asian Federation of Accountants (SAFA). He has participated in a large number of seminars and conferences all over India and abroad.

Shri K G Somani was a member of the central direct tax advisory committee during 1988-1989 and was also director on the board of Delhi Stock Exchange. He also represented India on the council of International Federation of Accountants New York during June 1990 to December 1992.



**Jai Kumar Mittal** is Chartered Accountant turned Advocate. Law Graduate from Delhi University and a practising Advocate particularly in indirect taxes in High Court and Supreme Court.

- Co-chairman of the National Council on Indirect Taxes, ASSOCHAM.
- The Supreme Court Bar Association has honored Mr. Mittal for nine consecutive years (2006 to 2014) and also in year 2016 to 2018 on the occasion of Law Day/ Constitution Day.
- Author several books "Law, Practice & Procedure of Service Tax", –"Introduction to GST", "Handbook on Equalisation Levy", "Handbook of GST Law"

**Adv (CA) Jai Kumar Mittal**

Advocate,  
Supreme Court of India,  
New Delhi



# BRIEF PROFILE OF EXPERT GUEST SPEAKERS



**Adv (CA) Rakesh Garg**  
Senior Partner,  
SAR LEGAL, Advocates &  
Consultants  
New Delhi

A graduate of Shri Ram College of Commerce, Delhi and a fellow member of the Institute of Chartered Accountants of India, has been practicing as CA for almost 35 years and has specialization in Sales Tax, VAT, Service Tax and GST.

Authored a number of books during the last 19 years. His first book "Law of Sales Tax on Works Contract in Delhi" was released in 1999. Amongst others, his well-recognized books are:

- Delhi VAT Ready Reckoner
- Concepts of Central Sales Tax
- Goods under Sales Tax Laws
- Service Tax Ready Reckoner
- Introduction to Indian GST
- Handbook of GST in India.
- Migration to GST - Enrolment, Transition and Safeguards
- GST Laws Manual – Acts, Rules and Forms
- Handbook on GST
- HSN Code-wise GST Tariff – Rates, Notifications and Customs Codes
- GST Guide with Ready Reckoner
- Guide to GST on Services (HSN Code wise taxability of all services)

These books have not only been referred extensively by the business community and professionals but also appreciated by the Revenue Department. For several years, he has been an advisor and convener of Indirect Tax Study Circle of N.I.R.C. of the I.C.A.I., who has also conferred upon him the Award for Exemplary Services for authoring books and contributing as faculty in seminars.

Assisted Delhi Govt. in framing DVAT Special Audit Report Format; Part of various committees suggesting rationalization of DVAT Rates and amendments in DVAT Law; and conducted number of workshops for the Deptt. Presented papers on Sales Tax/VAT and Service Tax in countless meetings with Professionals, Corporates, CII and other Trade Associations; and contributed as faculty in training programs organized by the Revenue Departments for its officers.



**Adv (CA) Puneet Agrawal**  
Senior Partner, ALA Legal,  
Advocates & Solicitors

Puneet has 16+ years of experience in providing tax and legal services, and is the founding partner of ALA Legal, a firm specializing in corporate and commercial tax, litigation and advisory services.

He possesses extensive knowledge and strong command on the subject. Puneet has successfully handled and represented varied matters on indirect taxes (including GST, VAT, Service tax, Customs, Excise and other indirect taxes) and direct taxes. He has also represented highly contested RBI, SEBI, Corporate and Insolvency and Bankruptcy matters. Puneet has worked for multiple industry segments including Indian and foreign multinationals, PSUs and Fortune 500 companies.

Briefed by various professionals for arguing their matters in the High Court, Puneet is the

go-to counsel especially for arguing tax and constitutional matters in High Courts of various states across India.

Puneet has been privileged to represent one of the biggest Bar of Asia, Sales Tax Bar Association (STBA), before the Delhi High Court on GSTN glitches, pursuant to which several changes have been made by the Government as per directions issued by the Court from time to time.

He has also represented "Bhartiya Vitta Salahkar Samiti (BVSS)", a highly acclaimed think tank of finance and accounting professionals, before the Delhi High Court, and has strived to contribute towards development of a more robust GST tribunal system in India.

Puneet is author of various books including much acclaimed "the Comprehensive GST Law Referencer". He is the chief editor of blog [gstlawindia.in](http://gstlawindia.in), as also editor of Vitta Patrika, newsletter of BVSS.

# BRIEF PROFILE OF EXPERT GUEST SPEAKERS

## Adv (CA) Puneet Agrawal's Profile Contd.

### WORK EXPERIENCE

- Argued matters before Supreme Court, High Courts of various states in India (High Courts of Delhi, Punjab & Haryana, Madras, Allahabad, Patna, Rajasthan, P., A.P, Telangana, Bombay & Calcutta), 'Customs Excise and Service Tax Appellate Tribunal', 'Income Tax Appellate Tribunal', 'National Company Law Appellate Tribunal', 'National Company Law Tribunal' and several State VAT Tribunals.
- Prior to introduction of GST, has handled issues pertaining to almost all the State VAT
- Involved in landmark cases in High Courts and Tribunals, few of which have been enumerated at the end of this
- Keen interest in Constitutional matters; and successfully argued several matters involving fine nuances of the Constitution of India before the
- He acts as a legal advisor to many renowned corporates in different industry segments inter alia including construction, projects, real estate, telecom, insurance, electricity, logistics and allied services, iron & steel, mining, aluminum, electricity, exports, general manufacturing, automobiles, auto ancillaries, liquor & beer, FMCG, oil & gas, healthcare services, software and online applications, chemicals His rich & extensive work experience across multiple sectors enables him to provide practical and holistic solutions, effortlessly.
- He has argued and represented various cases concerning RBI, SEBI, before state High Courts and tribunals.
- Prior to ALA Legal, he worked with Lakshmikumaran & Sridharan, Advocates, a lead firm in the field of Indirect Tax Laws



**Adv. Shivam Mehta**  
Executive Partner  
Lakshmikumaran &  
Sridharan

**Shivam Mehta has been practising as a tax lawyer for more than 10 years with Lakshmikumaran & Sridharan. His areas of practice cover GST, Service Tax, Central Excise, Customs and VAT/ Central Sales tax.**

Shivam is part of the advisory and consulting practice of the firm. He has been advising various Indian and multi-national companies on tax issues relating to entry strategies, business re-structuring, supply chain, secondments and fiscal incentives.

Shivam has expertise in investigation and litigation support for companies. Shivam handhold the entire process including organizing a data room, collating and analysing key documents, organizing relevant information for submission, identifying issues and positions for consideration for the companies, informing key stakeholders about the progress of the investigation and support & coordination with litigators during the entire process for any

action to be taken before the Courts. Shivam assists clients on all aspects of tax and allied laws ensuring that the solutions are sound from legal and accounting perspectives. He has been handling advisory matters in indirect taxation during his tenure with the firm.

Shivam led several tax compliance review projects. He handles several long-term retainer clients providing advice on strategy, operations and investment. His rich exposure to issues of manufacturers, traders and service providers particularly in FMCG, Automobile and Auto-components, Consumer Electronics, Drugs and Pharmaceuticals, Metal & Mining, Chemical, finance and Banking, information technology, infrastructure, e-commerce sectors enables him to provide practical and holistic solutions, which are tax efficient.

Apart from advisory practice, Shivam has a keen interest in research. He has been part of the core team involved in research and development for newly introduced goods and services tax (GST) and has led in-depth study of GST laws of countries like Australia, UK, Malaysia and Canada. Mr Mehta has contributed various articles to national and inter-national journals and has delivered lecture at various fora across India. He practised as a chartered accountant briefly with a Big 4 Accounting firm before joining Lakshmikumaran & Sridharan.

# BRIEF PROFILE OF EXPERT GUEST SPEAKERS



**CA Manmohan Khemka** is a Fellow Chartered Accountant engaged in practice as Senior Partner, SAMYNK & CO. Chartered Accountants for more than 30 years.

His core functional areas are GST, Other Indirect Taxes, Audit, and Forensic Audit.

He has the multiple qualification/ certifications including B.Com(Hons.), FCA, LLB, Business Valuer, FAFD, CAAT, NCFM and PGD (Vaastu).

His other credentials in the field of profession and social service are given hereunder.

## CA Manmohan Khemka

Partner, Samyng & Co

### Learning Opportunities received in the Profession

- Visiting Faculty for GST and Service Tax for post qualification Indirect Tax Certificate Course and other Courses of The Institute of Chartered Accountants of India (ICAI).
- Visiting Faculty for issues relating to Economics, Finance and Taxation on various professional, social and corporate platforms.
- Delivered more than 400 honorary lectures as visiting faculty at various CPE Study Groups, Branches of ICAI, Regional Council and ICAI programs and other Professional and Trade Forums.
- Co-opted member of the Indirect Tax Committee of the Institute of Chartered Accountants of India (ICAI) (2011-12).
- Co-opted member of the Information Technology Committee of the Institute of Chartered Accountants of India (ICAI) (2010-11).
- Technical Observer of Masters in Business Finance Course (MBF) of ICAI for 2 year.
- Technical Observer of Certificate Course on Business Valuation of ICAI for 2 years.
- Member, ICAI Study Group for Guidance Note on Corporate Social Responsibility (CSR) (2013)
- Member, ICAI Study Group for Corporate Governance (2002)

### Service Opportunity from Society at large

- Founder President, CA Vichar Manch (CAVM) an NGO for Welfare and Professional Development of CAs & other Tax and Finance Professionals.
- Patron Trustee, Shri Agrsen International Hospital, a 400 bed super specialty charitable hospital at Rohini, New Delhi.
- Trustee, Balaji Nirogdham (Maharaja Agarsen Naturopathy & Yoga Sansthan), Naturopathy & Yoga Centre at Palla Bakhtawarpur, Delhi, for health care through naturecare and yoga.
- Chairman Indirect Tax Committee of All India Chartered Accountants Society (AICAS)
- Trustee, Aggarwal Parivar Shakti, an NGO working for match making free of cost.
- Founder Executive Member, Society for Tax Analysis and Research (STAR)
- General Secretary, Bhartiya Vitta Salahakar Samiti (BVSS) (2016)
- Founder, West Delhi Study Circle (WDSC) of ICAI
- Founder, Karol Bagh Westend CPE Study Circle (KBW) of ICAI
- Life Member, Shri Ram Krishan Sewa Sansthan, an NGO working for Health & Medical Care, Relief for Poor and Cultural Heritage.
- Member, Bharat Vikas Parishad, an organization working for Swasth, Smarth & Sanskrit Bharat
- President, Rotary Club of Delhi Capitol (2005-06)



# BRIEF PROFILE OF EXPERT GUEST SPEAKERS



**CA Bimal Jain**

Founder & Managing Partner  
A2Z Taxcorp LLP

He is a Member of Institute of Chartered Accountants of India since May 1994 and Member of Institute of Company Secretaries of India since December 2006 along with a bachelor's degree in Law.

He is having more than 24 years of experience in Indirect Taxation and specializes in all aspects of Goods and Services tax (GST), Service Tax, Value Added Tax (VAT)/ Central Sales Tax (CST), Central Excise, Customs, Foreign Trade Policy (FTP), Special Economic Zone (SEZ), Export Oriented Unit (EOU), Export- Import Laws.

**He is FOUNDER of A2Z Taxcorp LLP - a boutique Indirect Tax firm.**

## Professional Membership:

- Chairman of Indirect Tax Committee of PHD Chamber of Commerce
- Chairman of the Corporate Advisory Committee of IPEM Group of Institutions
- Member of Indirect Tax Committee of ASSOCHAM/ FICCI
- Special invitee of Indirect Tax Committee of ICAI/ ICSI
- Member of eminent faculties in Indirect Tax Committee of ICAI/ ICSI/ ICMA

## Awards & Recognitions:

- Keynote Speaker at Guinness World Record made by ICSI in "Largest Taxation Lesson on GST attended by 4500+ Participants, breaking earlier record held by Japan
- Business Leader Award from Amity School, Noida
- Best Speaker Award from NIRC - ICAI/ ICWAI
- Young Achievers Award at Igniting Minds, 2015
- Best Participant Award in MSOP - 117th Batch by ICSI



**CA Atul Gupta**

Past President, The Institute of Chartered Accountants of India  
Senior Partner,  
APRA & Associates LLP

CA. Atul Kumar Gupta, is serving on the Board of IFAC since November 2020 Nominated by the Institute of Chartered Accountants of India, he has served the Accountancy Profession for more than two decades, widely respected for his strong organisational skills and deep insight in the affairs of profession.

He has vast experience in SMP Practice, specializing in Management Consultancy, Taxation especially GST, ITES, Audit.

During his association with the ICAI as Council Member since 2013, he served as the President of ICAI (2020-21) and as Vice President (2019-2020).

His experience at ICAI spans through education, examination, CPD, research, I&D and system development with strong focus towards IT architecture. Under his stewardship at Board of Studies, the New Scheme of Education and Training of ICAI that was benchmarked with the revised International Education Standards, was launched in 2017. Through ICAI-ARF, he is credited for the project of preparation of accrual-based financial statements of the Indian Railways (third largest Railway of world).

He remained the chairman of CPD Committee of SAFA, Member of PFM Committee of CAPA, Member of IRDAI, SEBI Primary Advisory Committee and GASAB. He served XBRL India, Accounting Research Foundation and Registered Valuers Organisation, Indian Institute of Insolvency of ICAI as Chairman.

Being thoroughly conversant with the professional concerns and demands of his times, CA. Gupta has authored many relevant books and has published numerous articles in leading newspapers, magazines and professional newsletters, and delivered lectures in about 1500 seminars and conferences.

Presently he is also on Board of XBRL International and many other reputed organisation in India.

# BRIEF PROFILE OF EXPERT GUEST SPEAKERS



## CA Pratik Jain

Partner

Price Waterhouse & Co LLP  
Gurgaon

### Practice areas

- Tax advisory
- Tax consulting
- Indirect tax (GST, customs, supply chains)

### Sector specialisations

- Consumer goods and services
- Government and public policy
- Real estate

Pratik Jain is a Partner and the National Leader for Indirect Tax in PwC India's Tax and Regulatory Services and leads the firm's GST practice. Before joining PwC, he had a 10-year tenure with KPMG and an earlier stint of 6 years with EY/Arthur Andersen. He has significant experience in the consumer market, retail and services segments, and supported by his large team of widely experienced professionals across India.

Over the years, Pratik has been working closely with several Indian and multinational corporations, and advises them on tax planning, management, dispute resolution and policy-related issues. He actively supports clients in putting in place effective strategies and is consulted by industry and industry associations. He is also engaged in tax advocacy and frequently interacts with Tax Regulators in India.

### Association memberships

- Chairman, National Council on Indirect Taxes, The Associated Chambers of Commerce and Industry of India (ASSOCHAM)

### Academic qualifications

- Chartered Accountants - The Institute of Chartered Accounts of India, 1998
- Law Graduate - Chaudhary Charan Singh University, India, 2015



## Adv. Manoj Mishra

Partner

Grant Thornton Bharat LLP  
New Delhi

Adv Manoj Mishra is a Masters in Law from NLU Jodhpur and currently Partner with Grant Thornton Bharat LLP since Jun 2019. Before joining GT, he has worked with BDO, Baker Tilly, Oracle, Clasis Law, Khaitan & Co, KPMG, Honda, Deloitte, Teletube Electronics and Daewoo Motors.

He has advised clients on various critical issues related to all arena of Indirect taxes such as GST, customs, excise, VAT, service tax, etc.

Helped clients (Engineering, Manufacturing, Cement, Real Estate, Services, IT-sector) transition to GST regime.

Advised clients on EU & GCC VAT

Structured various transactions and agreements for indirect tax efficiencies  
Successfully argued various cases before various quasi-judicial authorities including Tribunal

He is also an active Indirect tax Functional consultant for ERP implementation

Successful development & implementation of full proof, user-friendly & cost-efficient systems for day-to-day activities related to Indirect Taxes.

He is also an Accredited faculty with ICAI, ICSI, etc

# BRIEF PROFILE OF EXPERT GUEST SPEAKERS



**CA Vaibhav Jain**

Partner  
Mehra Goel & Co  
New Delhi

CA. Vaibhav Jain, a commerce graduate from Sri Guru Gobind Singh College of Commerce (2007) is a qualified Chartered Accountant (2009), Company Secretary (2012), and Law Graduate (2015). He has also qualified a Diploma in Information System Audit (DISA) and as a specialist in Forensic Accounting & Fraud Detection (FAFD) from ICAI.

He has successfully qualified 1-year Course for Specialization in the field of Finance, i.e. **Master's in Business Finance Certificate Course** by ICAI in the year 2010. He has also passed – National Institute of Securities Market's Certification (NiSM) in Capital Market, Derivatives Market, Depositories, Merchant Banking and Equity Research. He has also done a Certificate Course in Indirect Taxes from ICAI.

He has recently qualified as a Registered Valuer in Securities & Financial Assets and was awarded the Certificate of Membership by Insolvency and Bankruptcy Board of India. He was among the **First Registered Valuer in India**.

**He specializes in the field of Valuations, Mergers & Acquisitions, GST Advisory & Assurance, Risk Advisory, Business Strategy and Financial Advisory.** He has to his accord very deep business acumen and angle of entrepreneurial and proprietary review. He has wide experience in development of systems and control for operational efficiency and effectiveness. He has also designed Management Information and Reporting Systems for many companies.

**He has been a Special Invitee on IFRS (IndAS) Implementation Committee of ICAI. He has been a faculty at GST Point – A Call in session for Members & Students at ICSI HO, Lodhi Road. He is a Visiting faculty to various forums like ICAI, ICSI, Confederation of Indian Industry (CII), Association of National Exchanges Members of India (ANMI), PHDCCI, etc.**

## Experience Details – 20 years

He has joined **M/s Mehra Goel and Co, Chartered Accountants** in **April 2018 (6 years+)**. It is among the leading financial, tax advisory & assurance firms in India. **Mehra Goel & Co** is a **PCAOB (USA)** registered firm established in **1963** and Member of **Morison Global**, an International Association of Independent Firms.

He is Director at **INMACS Limited, registered with SEBI as Category 1 Merchant Banker** and Stock Broker. He is also Director with **INMACS Valuers Private Limited, a Registered Valuer Entity** under all 3 classes of Assets viz Land & Building, Plant & Machinery and Securities or Financial Assets with IBBI.

He has also worked for **8 years (2010-2018)** with Vinod Kumar & Associates, Chartered Accountants, **3 years (2007-2010)** with Lovelock & Lewis, Chartered Accountants from 2007-2010. Lovelock & Lewis is a member firm of the global professional services firm, **Pricewaterhouse Coopers (PwC) International Limited** and **3 years (2004-2007)** with INMACS Limited, Member NSE & DP NSDL.



**CA Nimisha Chaudhary**

Director  
BSR & Co LLP  
Gurugram

- Director at BSR & Co. LLP (Mumbai, Mumbai, India) Apr 2020 – Current
- Associate Director at KPMG (Toronto, ON, Canada) Jan 2020 - Apr 2020
- Senior manager at Deloitte Touche Tohmatsu India LLP Sep 2017 - Jan 2020
- Associate Director at BMR Advisors (Gurugram, Haryana, India) Apr 2017 - Sep 2017
- Manager at BMR Advisors (Gurugram, Haryana, India) Apr 2015 - Mar 2017
- Assistant Manager at BMR Advisors (Gurugram, Haryana, India) Apr 2014 - Mar 2015
- Senior Associate at BMR Advisors (Gurugram, Haryana, India) Apr 2013 - Mar 2014
- Associate at EY (London, United Kingdom) Feb 2011 - Mar 2013

# BRIEF PROFILE OF EXPERT GUEST SPEAKERS



Puneet Bansal is Advocate and Chartered Accountant by profession. He is also Advocate-on-Record in Supreme Court of India. He has rich experience of over 20 years in advising companies in areas of Indirect Taxation including Goods and Services Tax Customs Duty including Foreign Trade Policy, Legal Metrology law and allied laws. He also represents clients before various judicial fora.

He regularly delivers talks on diverse topics in various seminars/workshops organized by PHD Chamber of Commerce and Industry, ASSOCHAM, FADA etc. He also conducts inhouse periodic webinars to provide insight on emerging issues in the field of Indirect Taxation. He is an articulate writer on Indirect Tax related issues and provides insights in NITYA's Indirect Tax Bulletin covering recent Case laws, Notifications, Circulars and News.

He established NITYA Tax Associates in 2015 and developed practice in Indirect Taxation and Legal Metrology law. NITYA is located in Delhi and Mumbai with over 50 professionals.

Prior to starting NITYA, he worked with BMR and Associates, LLP and Lakshmikumaran and Sridharan Attorneys as Partner in their Indirect Tax practice.

## Adv (CA) Puneet Bansal

Managing Partner,  
Nitya Tax Associates  
New Delhi

### Awards & Recognitions

- One amongst Top Managing Partners in Legal Powerlist 2022, 2021, 2020 by Forbes India
- One amongst Top Individual Lawyers in Legal Powerlist 2022 by Forbes India
- India's Top Lawyers and a member of prestigious A-List Lawyers for 2022-23 by India Business Law Journal
- Notable Practitioner in Tax category by Asialaw, in its Leading Lawyers 2023 Edition
- Recommended Lawyer by The Legal 500 in their Asia Pacific 2022 guide
- One amongst 4 Notable Tax Practitioners in India by asialaw, in its Leading Lawyers 2022, 2021 Edition
- One amongst Top 50 Legal Falcons by Legal Falcon Awards 2021
- One amongst India Super 50 Lawyers 2021 by Asian Legal Business
- One amongst 40 outstanding legal professionals who are under the age of 40 in the Asia region in the third annual list of Asian Legal Business magazine



A professional lawyer with a team - 40+ Years Experience - located in Connaught Place, New Delhi. Expertise in

- GST: VAT; Customs; Service Tax;
- Arbitration And Insolvency.
- Due Diligence Exercises In These Areas.
- Contracts Negotiations And Drafting.

He is Expert in Litigation Services Pan India Up To The Supreme Court Of India. He is Post Graduate from University Of Delhi; PG Diploma in Business Management and A Law Graduate.

He has significant Infrastructure Sector Experience including 20+ years experience with Reliance Infra group. Drafting negotiations and legal inputs including lenders' negotiations.

## Adv Sushil Verma

Senior Attorney  
SV Consultants  
New Delhi