

Bombay Chartered Accountants' Society

Indirect Taxation Committee

Chairman: CA. Deepak Shah

Convenors: CA. Mandar Telang , CA. Samir Kapadia & CA Saurabh Shah

E-Learning Course on Half day Workshop on GST AUDIT

Dear Friends,

As you are aware, the Central Goods and Service Tax Act, contains provisions for carrying out of audit of books of accounts of certain categories of registered persons having turnover exceeding the prescribed limit (Rs.2 Crore). The law also requires that, such registered persons are required to submit a copy of the audited annual accounts and also the reconciliation statement under sub-section (2) of section 44 along with prescribed documents at the time of filing of Annual Return. The Annual Return Form – GSTR-9 was notified under Notification No.39/2018 – Central Tax on 4th September 2018. Immediately thereafter the form of Reconciliation Statement and Audit Certification were also notified under Notification No.49/2018 on 13th September 2018. Under the law, the due date for filing of these forms / certifications for audit of July 2017 to March 2018 is 31st December 2018. This being the first GST audit, the professionals as well as taxpayers need to appraise and enlighten themselves about the audit formats and issues involved. Although the government has taken care of explaining the contents of the forms by attaching list of detailed instructions to the said forms; at various places, lack of clarity may pose difficulties at the time of actual execution of the audit assignments. Considering this, Indirect Tax Committee of Bombay Chartered Accountants Society has organised a dedicated workshop on GST Audit.

The objective of this workshop is to enable the participants to gain knowledge about contents of various audit formats, areas of verification, reporting requirements in certain tricky cases and also to deal with practical issues arising in the course of execution of the audits. The workshop will also give to the participants insights of the areas that may require more focus and attention and which may involve more time and efforts. This, in turn will help them in executing the audit assignments in planned and efficient manner.

The details of the Workshop are as under:

| | | |
|--|---|--------------------|
| Day & Date | As per your Convenience | |
| Venue | As per your Convenience | |
| Topic - 1 | Overview of GST Audit Process, Various Reconciliations involved in GST Audit & Overview of Annual Return and its contents | |
| Time | As per your Convenience | |
| Faculty | CA. Udayan Chokshi | |
| Topic – 2 | GSTR-9C, Audit Checklist and Issues involved in GST Audit | |
| Time | As per your Convenience | |
| Faculty | CA. Jigar Doshi | |
| Fees | Members | Non Members |
| | Rs. 1500/- | RS. 1500/- |
| Fees include 18% GST and Rs. 50/- towards BCAS Foundation. | | |

Please Note: Validity of the said course is 30 days from the date of enrolment. The login details will be made available to the participant once the payment confirmation is received at bca@bcasonline.org with the enrolment form.

| | |
|---|--------------|
| Date : | |
| Enrolment Form | |
| Half Day Workshop on GST Audit on BCAS E-Learning Platform | |
| Name : | |
| Address : | |
| E-mail : | Mobile : |
| BCAS Membership. No. (If Applicable) : | |
| GSTN: Please provide your GST Provisional ID with a copy of certificate at the time of transaction. No amendment will be made in the Invoice or Receipt on a later date. | |
| Tel. (O) : | Tel. (R/M) : |
| Cash/Draft/ Cheque no : You can also make an NEFT. The details are as mentioned below: Bank Name : Axis Bank Ltd. Branch : New Marine Lines, Mumbai - 400020 Saving Account No : 233010100179485 IFS Code : UTIB0000233 Swift Code : AXISINBB173 Note: An email communication on transfer of funds through NEFT to be communicated at bca@bcasonline.org providing the above information for processing the payment. | |
| Drawn on : _____ Bank | |
| Dated : | |
| Amount Rs. | |

Date:

Signature of Participant

Note:

Payment Mode can be: Cheque / Demand Draft / Cash or Electronic Card (at BCAS office only).

Please mention your name and membership number (if applicable) on the reverse side of the cheque/ Demand Draft. Kindly note that the cash counter timings are from 10.30 a.m. to 5.30 p.m. on Monday to Saturday. The lunch time is 1.30 p.m. to 2 p.m. Participants are requested to co-operate in this regard.

The Cheque/ DD will be in the name of "**Bombay Chartered Accountants' Society**". Your participation will be confirmed only after the realization of payment at BCAS, for which a receipt will be provided for your reference.

Cancellation Policy: Kindly note that no refund will be given in case of cancellation for any reason and no substitute will be allowed, once the enrolment form is submitted

**7, Jolly Bhavan No. 2, Ground Floor, New Marine Lines, Mumbai- 400020.
Tel.61377600.**