

Bombay Chartered Accountants' Society

Indirect Tax Laws Study Circle

Dear Members,

It's now time to give account to the government of all the GST compliances done by taxpayers in the very first year of GST implementation i.e. for the period July 2017 to March 2018. The said account will be required to be submitted under the signature of a tax payer in the Annual Return filed under section 44(1) of the CGST Act (GSTR-9) and the said details furnished by the tax payer in the Annual Return is required to be compared with financial statements / GST books of accounts by tax professionals and certify the same in GST audit form cum reconciliation statement u/ 44(2) of the CGST Act (GSTR-9C). It is therefore necessary to understand both these forms as the contents therein will largely govern audit approach and program of the tax professional.

Indirect Tax Study Circle therefore thought it necessary to organise study circle sessions where the professionals can meet and discuss various aspects of GST annual return and Audit form **with an intention to prepare extensive audit check list** which would help the profession in carrying out the GST audit in efficient and effective manner.

We have organised 3 Study Circles as per details given below:

Days & Dates	Thursday, 6 th December, 2018
	Monday, 24 th December 2018
	Thursday, 27 th December 2018
Time	6:15 p.m. to 8:15 p.m.
Group Leaders	CA Mandar Telang, CA Chirag Mehta, CA Dushyant Bhatt & CA Samir Kapadia
Venue	BCAS, 7 Jolly Bhavan No. 2, Ground Floor, New Marine Line, Mumbai 400020
Subject	GST Audit Checklist Preparation.

In the meeting we will not only discuss what to examine but also how to examine. All members are requested to remain present to participate in this collective endeavour and benefit therefrom.

Please subscribe to Indirect Tax Laws Study Circle or Renew membership for 2018-19. Annual Study Circle subscription is Rs 472/- (18% GST inclusive). Those who are not members of Indirect Tax Laws Study Circle can attend the meeting by paying Rs 118/- per meeting (18% GST inclusive).

CA Mandar Telang, CA Chirag Mehta & CA Dushyant Bhatt
Study Circle Conveners