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**Bengaluru Branch of SIRC** **of**

The Institute of Chartered Accountants of India­

**Four Day’s Workshop on Addressing Notices / Audits / Scrutiny / Other Litigation matter under GST Law**

**from Wednesday to Saturday, 25th May to 28th May 2022**

**Physical**

**Venue : S. Narayanan Auditorium, Vasanthnagar Branch, Bengaluru**

**Time : 5.00 pm to 8.15 pm Programme Structure CPE : 12 hrs. / 3 hrs Per Day**

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| Time | | Topics | Session Chairman &  Speakers |
| **Day 1 Wednesday, 25th May 2022** | | | |
| **4.00 pm to 4.30 pm** | **Registration & Networking** | | |
| **4.30 pm to 5.00 pm** | **Inauguration by the Chief Guest** | | |
| 5.00 pm to 6.30 pm | **Scrutiny of returns (s.61; rule 99):**   * Scrutiny points in monthly-quarterly returns * Scrutiny points in annual returns * Initiating proceedings, manner of raising ‘discrepancies’ and ‘explanation’ of taxpayers * Internal reporting for inspection, audit or show cause notice based on explanation of taxpayers * Procedures not allowed in GST such as calling for books of accounts, spot recovery, calling for appearance of taxpayer, etc.   Overview of forms and formats prescribed | | **CA. Dayanand . K**  **&**  **CA. Deepak Kumar Jain B** |
| **6.30 pm to 6.45 pm** | **Tea Break** | |
| 6.45 pm to 8.15 pm | **Best judgement assessment of non-filers (s.62; rule 100):**   * Notice to non-filers (GSTR3A) timing, duration and service of notice * Procedure for best-judgement, collection of data and determination of tax liability * Overview of forms and formats prescribed * Overview of circular 129 * Automatic withdrawal of BJA Order * Remedy against demand in BJA Order (30-day delay)   Best judgement assessment of unregistered persons (s.63):   * Identification of persons liable for best-judgement * Procedure for initiating proceedings and principles of natural justice applicable * Overview of forms and formats prescribed * Option for s.25(8) to save credits via s.18(1)   Approach to disputing demand (compare experience in ST notices based on ‘26AS v. ST3’ data) | |
| **Day 2 Thursday, 26th May 2022** | | | |
| 5.00 pm to 6.30 pm | **Taxpayer interface by authorities (S.67):**  **Section 65 Departmental Audits**   * Access to business premises, nature and purpose of authority granted in s.71 and limits to authority * Overview of inspection under s.67 and comparative discussion about authority under s.71 * Overview of forms and formats prescribed * Ingredients for inspection v. search * Precondition for inspection and prejudice due to arbitrary authorization * Approach by taxpayer during and after proceedings * Application under s.67(10) * SCN and approach to SCN reply | | **CA. N.R. Badrinath**  **&**  **CA. Yeshwanth G N** |
| **6.30 pm to 6.45 pm** | **Tea Break** | |
| 6.45 pm to 8.15 pm | **Summons in GST (s.70):**   * Proceedings authorizing ‘summons’ * Review of valid and invalid summons * Summons to ‘wrong’ person * Rights and duties in summons proceedings * Overview of forms and formats prescribed | |
| **Day 3 Friday, 27th May 2022** | | | |
| 5.00 pm to 6.30 pm | **Show cause notices (s.73 and 75):**   * Overview of provision, procedure, forms and formats * Ingredients to SCN and burden of proof * Reply to SCN – approach and common errors * Safeguards in s.75 | | **Shri. K.S. Naveen Kumar**  **Advocate**  **&**  **CA. Prateek Marlecha** |
| **6.30 pm to 6.45 pm** | **Tea Break** | |
| 6.45 pm to 8.15 pm | **Show cause notices (s.74 and 76):**   * Overview of provision, procedure, forms and formats * Ingredients to SCN and special circumstances * Burden of proof of special circumstances * Reply to SCN – approach and common errors * SCN under s.76 and under s.76 + 74 | |
| **Day 4 Saturday, 28th May 2022** | | | |
| 5.00 pm to 6.30 pm | **SMR proceedings in GST (s.108):**   * Issues considered ‘prejudicial to interests of Revenue’ * Procedure and ‘further inquiry’ by SMRA * Limitation and bar on SMR proceedings * APL4 after SMR and appeal to GSTAT   **Departmental appeal (s.107(2))**   * Comparative study of departmental appeal v. SMR * Limitation overcome by initiating SMR proceedings * Opportunity for taxpayer to file MOCO * Approach by taxpayer to departmental appeal * Burden of proof on Revenue and risk of ‘shifting of onus’ onto taxpayer | | **CA. T.R. Rajesh Kumar**  **&**  **CA. Hanish S** |
| **6.30 pm to 6.45 pm** | **Tea Break** | | |
| 6.45 pm to 8.15 pm | **Panel Discussion**  **Moderator : CA. T. R. Rajesh Kumar**  **Panelists :**   1. CA. Venkataramani. S 2. CA. Madhukar N Hiregange 3. CA. A. Jatin Christopher | |  |

**CA. Srinivasa T CA. Pramod R Hegde**

**Chairman Secretary**

**Bengaluru Branch of SIRC of ICAI Bengaluru Branch of SIRC of ICAI**

**DELEGATE FEE : Members : Rs. 2,000/- Plus GST**

**Non Members : Rs.4,000/- Plus GST**

**Online Registration: www.bangaloreicai.org**

**Mode of payment: Cash /Cheque/DD in favour of**

**“Bangalore Branch of SIRC of ICAI”, payable at Bengaluru**

**For Registration, click** [**www.bangaloreicai.org**](http://www.bangaloreicai.org)

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