****

**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**

|  |  |  |
| --- | --- | --- |
| 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)

 **Tel : 080 43944868/876, 96069 13003**