

Programme structure of the beginners Course on GST (Virtual)

Opportunities and way forward for new GST Practitioners

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The provisions of Section 35(5) of CGST, Act 2017 are to be deleted from a date to be notified. Therefore, there will be no mandatory GST Certification by Chartered Accountant in practice at the time of filling annual returns. There is feeling among Chartered Accountant that this will reduce the professional work. However, there are many other areas in which Chartered Accountants can help the client in complying with the provisions. Some of the areas in which the client can be assisted are as follows:

A. Availing of credit.

B. Application for refund.

- C. Defending enquiry against the client by National Anti-profiteering Authority.**
- D. Replying to Show Cause Notices, Attending Personal Hearing, Filing Appeals.**
- E. Assisting client in preparation of data for audit and representing before auditors.**
- F. Assisting client in filing GSTR-9 and GSTR-9C.**
- G. Making application for Advance ruling and appearing.**
- H. Advisory services on classification, valuation, credit, etc.**

All the above points are briefly discussed below:

A. Availing of credit

Some of issues in availing credit are:

- i. Difference in credit shown in GSTR-2A and credit taken in GSTR-3B.
- ii. Ensuring compliance with provisions of Rule 36(4) of the GST Rules.
- iii. Ensuring availment of credit withing the time limit prescribed under Section 16(4).

B. Application for refund.

- a) The refund application is required to be filed for refund of unutilized credit on account of export of services, inverted duty structure, etc.
- b) In all the above cases the fact of export of service is also required to be substantiated. It must be substantiated before the authority that the services shall be considered as export of service, or the duty structure is inverted.
- c) Computing as per provisions of Act and Rules.
- d) Resolving the queries and appearing before authority to explain the deficiencies raised in the application for refund.

C. Defending enquiry against the client by National Anti-profiteering Authority.

a) It is very common when the enquiry is received from State Standing Committee.

Registered person do not reply properly which results the in applications being sent to National Anti-profiteering Authority for further investigation by DGAP. If the proper submissions are made at the initial stage, the application may not be forwarded to National Anti-profiteering Authority.

b) Submitting data before DGAP and appearing before National Anti-profiteering Authority.

D. Replying to Show Cause Notices, Attending Personal Hearing, Filing Appeals.

- i. There have been substantial amount of Show Cause Notices issued for denial of credit due to difference in GSTR-2A and GSTR-3B, the classification of product, etc. The client can be assisted in reply to Show Cause Notices.
- ii. Appearing for personal hearing.
- iii. Filing appeals and attending of personal hearing before Authority.

E. Assisting client in preparation of data for audit and representing before auditors.

Normally the auditors send questionnaire before commencement of the audit. The client can be assisted to file the questionnaire properly with all the facts and figures. This helps in completing the audit properly. We can also assist in replying to the audit objection with proper facts, more particularly in area of export of services, non-payment of tax on reverse charge mechanism, etc.

F. Assisting client in filing GSTR-9 and GSTR-9C.

The provisions relating to certification is deleted, but still all the registered persons are required to file GSTR-9 and make self-certification. The client can be assisted to prepare GSTR-9 and assisting in filing GSTR-9C.

G. Making application for Advance ruling and appearing.

Making application before advance ruling, appearing before personal hearing on admission as well as on final hearing.

The making application for filing appeal against order of AAR and appearing.

H. Advisory services on classification, valuation, credit, etc.

Advising client on various areas like classification, valuation, credit etc..

THANK YOU

BALANCED VIEW

PRESENTED BY

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