

CA. Manoj Fadnis

President



**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

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ICAI/IDTC/2015-16/Rep/Cir-8

28th September, 2015

Sh. Arun Jaitley
Hon'ble Finance Minister
Ministry of Finance,
Government of India,
North Block,
New Delhi-110 001



Subject: A Study Report to enable smooth Transition from Pre-GST to Post-GST Regime

Respected Sir,

As you may be aware, the Institute of Chartered Accountants of India (ICAI) is a statutory body established under the Chartered Accountants Act, 1949 which regulates the profession of Chartered Accountancy in India. During more than six decades of its existence, ICAI has always been at the service of the Government as a part of its role in aiding towards better governance.

In continuation of efforts to provide quality input to the Government, we consider it a privilege to submit herewith a study report to enable smooth Transition from Pre-GST regime to Post-GST Regime for your kind consideration. Study envisage probable transitional issues and provides solution thereof along-with draft Rules.

ICAI would like to offer its all assistance in hassle free implementation of GST in India.

Further, we look forward to a personal meeting with your good self to illustrate the points made by us in the report. In case any further clarification/explanation in the matter is required, we shall be pleased to furnish the same.

Thanking you.

Yours faithfully,

Manoj Fadnis

CA. Manoj Fadnis
President, ICAI