

CA. Manoj Fadnis

President



THE INSTITUTE OF CHARTERED
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(Set up by an Act of Parliament)

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ICAI/IDTC/2015-16/Rep/Cir-11

22nd December, 2015

Sh. Najeeb Shah
Chairman
Central Board of Excise & Customs
Ministry of Finance
North Block
New Delhi - 110001



Sir,

Sub: Suggestions on Business Processes of GST on Registration, Payment, Refund and Return

We refer to the report of the Joint Committee on Business Processes of GST on Registration, Payment, Refund and Return issued by the Government. In this regard, we feel privilege to submit herewith our suggestions on the said Business Processes of GST.

We hope that the above suggestions would be considered favourably. Should you require any further clarification/explanation in the matter, we shall be pleased to furnish the same.

Thanking you.

Yours faithfully,

CA. Manoj Fadnis

Encl: Suggestions on Business Process of GST on Registration, Payment, Refund and Return