

Three Days Webcast On Annual return & GST Audit

Timing: 4:00 p.m. to 8:00 p.m.

| Date | Topics | Form | DURATION (in Minutes) | Speaker | Webcast Location |
|------------|--------|---|---|--|------------------|
| 02.11.2018 | DAY 1 | Form-9 | Over View Part I : Basic Detail Part II : Details of Outward and Inward Supplies Part III : Details of ITC Declared in returns PART IV : Details of tax paid as declared in returns filed PART V: Particulars of the transactions for the PY declared in return from in returns of April to September of current FY or upto date of filing of annual return of previous FY, whichever is earlier Part VI: Other Information Table 16: Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis Table 17 &18 : HSN Wise Summary of Outward and Inward supplies Table 19: Late Fee Case Study and Q&A | CA A. Jatin Christopher CA. Venugopal Gella & CA. Abhay Desai | Bangalore |
| 03.11.2018 | Day 2 | Form 9 Vs. 9C Form-9C Upto Table 8 | Filling of Annual return as relevant to 9C Introduction PART A:RECONCILIATION STATEMENT Pt. I-Basic details:1-4 Pt.II-Reconciliation of Turnover 1.Reconciliation of Gross Turnover:5 --> Turnover 'derived':5A --> Unbilled revenue:5B, 5H (beginning and end of year) --> Unadjusted advances:5C, 5I (beginning and end of year) --> Deemed supplies:5D --> Credit notes not reflected:5E --> Trade discounts not permissible:5F --> Turnover from April 2017 to June 2017:5G --> Credit notes not permissible:5J --> Adjustments on account of supply of goods by SEZ units to DTA Units:5K --> Turnover under composition scheme:5L --> Adjustments under section 15: 5M --> Adjustment under Rule 32: 5N --> Adjustments in turnover: 5O --> Un-Reconciled turnover :5P,Q and R 2. Reconciliation of Taxable Turnover including exempt, exports:7 3. Reasons For Unreconciled differences:6, 8 Q&A | CA. Gaurav Gupta; CA. Virender Chauhan & CA. Ashish Chaudhary | Delhi |
| 04.11.2018 | DAY 3 | Form 9C- from T9 till end and Part B Certificate | PART A:RECONCILIATION STATEMENT (Contd.) 1.Pt. III:Tax Reconciliation --> Reconciliation of Tax payable and reason thereof:9,10 --> Additional amount payable :11 2. Pt. IV:Reconciliation of ITC --> Credit as per books and reason thereof:12,13 --> Credit reconciliation of expenses:14 --> Reasons for un - reconciled difference in ITC:and Tax payable thereon:15, 16 3. Pt. V:Auditor's recommendations 3. Part B:CERTIFICATION --> Part B-Module I Same auditor certifies financials and GSTR 9C --> Part B-Module II different auditors certify Financials and GSTR 9C --> Observations and qualifications --> Conclusion Audit responsibility; Code of Ethics Q&A | CA. TR Rajesh Kumar CA. Shubham Khaitan CA. Yash Dada | Bangalore |