



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

O/c

ICAI/IDTC/2018-19/Rep/ 3

23rd March, 2018

**Shri Arun Jaitley**  
Hon'ble Union Minister of Finance  
and Chairman, Goods & Services Tax Council  
Ministry of Finance,  
Government of India, North Block  
New Delhi - 110001

Respected Sir,

**Subject: ICAI suggests the SUF Model (Simplified User Friendly Model) on return filing & enabling of credit**

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. The ICAI has been actively supporting the Government in the evolution of the GST Laws till date by making suggestions for simplification, transparency and ease of doing business etc from early 2016, even before the Draft Model law was in place.

We also supported the Government and trade & industry by bringing out the background material of GST first in June 2016 and thereafter continued to bring out the amended versions from time to time with the last version in January 2018. We are working on this background material, once again, we will bring out the latest version shortly after the issues relating to returns filing are clear. We have effectively trained more than 1,50,000 trade and industry professionals in GST. We wish to place on record that we have trained more than 25,000 professionals and practitioners in depth in GST in the past 2 years. We are grateful to the Government of India for providing us this opportunity to serve the country.

In our involvement and study of the GST and VAT laws of other countries till date we have learnt the following:

