



Bangalore Branch of SIRC of

The Institute of Chartered Accountants of India

Two Days' Conference on GST Audit & Annual Returns

Organized under the aegis of Indirect Taxes Committee of ICAI

Hosted by : Bangalore Branch of SIRC of ICAI

on 11th & 12th December 2018

Venue : Dr. B.R. Ambedkar Bhawan, Millers Road, Bengaluru

Time : 9.30 am to 5.30 pm

Tuesday, Day 1

CPE : 12 hrs.

PROGRAMME STRUCTURE

Time	Topics	Speakers
8.30 am - 9.00 am	Registration	
9.00 am - 9.30 am	Inauguration by Distinguished Personality	
9.30 am - 11.00 am	Legal Provisions on GSTR 9 and 9C Overview of GSTR 9 - Supply related	CA. Jatin Christopher
11.00 am - 11.30 am	TEA BREAK	
11.30 am - 1.00 pm	Overview of GSTR 9 ITC related & Other Info	CA. Annapurna D Kabra
1.00 pm - 2.00 pm	LUNCH BREAK	
2.00 pm - 3.30 pm	Common areas of non-compliance having a high-risk exposure where auditees are likely to default <ul style="list-style-type: none"> ➤ Responsibility of Auditor ➤ Advisory role of an auditor - expectations and limits ➤ Standard on Auditing useful for GST Audits ➤ Discussion on suggestive standard checklist for GST Audits ➤ Analytical Procedures ➤ Audit Sampling ➤ Audit Documentation ➤ Communication of Audit Matters with Those Charged with Governance ➤ Written Representations ➤ Reliance on opinion of expert ➤ Desk Review, ICQ and Audit Plan / Program ➤ How to make working papers and its importance; Relevance on others (working paper) 	CA. Mohan R Lavi
3.30 pm - 4.00 pm	TEA BREAK	
4.00 pm - 5.30 pm	VAT Audit - For the period April 2017 to June 2017 - Issues and Complexities with examples	CA. Sanjay M Dhariwal

Wednesday, Day 2

Time	Topics	Speakers
9.30 am - 11.00 am	Approach for GSTR 9C outward Supply Reconciliation, Checklist, Reporting on reasons for difference	CA. Rajesh Kumar T.R
11.00 am - 11.30 am	TEA BREAK	
11.30 am - 1.00 pm	Approach for GSTR 9C ITC Related, Checklist, Reporting on reasons for difference	CA. Venugopal G
1.00 pm - 2.00 pm	LUNCH BREAK	
2.00 pm - 3.30 pm	Auditors Opinion on Additional Tax Liability	CA. S Venkataramani
3.30 pm - 4.00 pm	TEA BREAK	
4.00 pm - 5.30 pm	Points to consider in MRL, use of Automated tools, IT Environment Part B Audit report, qualification and points to consider	CA. Venugopal G

CA. Madhukar N Hiregange
Chairman
IDTC of ICAI

CA. Sharad Singhal
Secretary
IDTC of ICAI

CA. Shravan Guduthur
Chairman
Bangalore Branch of SIRC of ICAI

CA. Raveendra S. Kore
Secretary
Bangalore Branch of SIRC of ICAI

DELEGATE FEE : Rs. 1,750/- Inclusive of GST for Members
Rs. 5,000/- Inclusive of GST for Non Members
Mode of Payment : Cash/Cheque/DD in favour of
"Bangalore Branch of SIRC of ICAI", payable at Bangalore
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