



NATIONAL APEX CHAMBER

## Two Days GST Conclave on **Annual Return & Audit**

Monday, 3<sup>rd</sup> December 2018 & Wednesday, 12<sup>th</sup> December 2018 at PHD House, New Delhi

Associate Partners



Online Media Partners



Voice of CA<sup>®</sup>

TAXMANN<sup>®</sup>



We are deeply gratified to share that **Indirect Taxes Committee of PHD Chamber** is organizing **Two Days GST Conclave on “Annual Return & Audit”** on **Monday, 3<sup>rd</sup> December & Wednesday, 12<sup>th</sup> December 2018** from 10.00 am – 5.00 pm at PHD House, New Delhi.

As you are aware, that all regular taxpayers registered under GST are required to furnish an Annual Return (GSTR 9) along with copy of audited annual accounts and GST Audit Report (GSTR 9C) on or before 31 December 2018.

The Conclave aims to provide the assessee's practical expertise to better understand and analyse how to fill up the forms (GSTR 9 & GSTR 9C).

The Conclave would be addressed by Senior Government Officials, leading Tax Experts, Corporate Leaders, CFOs, Finance and Taxation Directors, Senior Corporate Executives, Tax Consultants and Eminent Professionals.

We feel honoured in inviting you to join the Conclave or nominate a senior official from your organization to attend. Your presence and inputs will greatly enrich the deliberations. We sincerely hope that you will kindly accept our invitation and send us your positive confirmation at the earliest.

### CHIEF GUEST



**Shri S K Rahman, IRS**  
Additional Director General, DGGST

### EMINENT SPEAKERS



**Mr. Bimal Jain**  
Chairman, Indirect Taxes  
Committee, PHDCCI

We look forward to your participation in the Conclave.

With kind regards,

**Mr. Abhi Narayan Mishra**

Principal Director (Finance & Admin.)

PHD Chamber



**Mr. Puneet Bansal**  
Nitya Tax Associates



**Mr. Shivam Mehta**  
Lakshmikumaran & Sridharan



**Mr. Avinash Poddar**  
ASHVA Legal Advisors LLP



**Mr. Jatin Harjai**  
J. Harjai & Associates



**Ms. Isha Bansal**  
A2Z Taxcorp LLP



**Mr. N K Gupta**  
Co-chairman, Indirect Taxes  
Committee PHDCCI

**FORM GSTR-9 (See rule 80) Annual Return**

<b>4</b>	<b>Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year</b>
A	Supplies made to un-registered persons (B2C)
B	Supplies made to registered persons (B2B)
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)
D	Supply to SEZs on payment of tax
E	Deemed Exports
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)
G	Inward supplies on which tax is to be paid on reverse charge basis
H	Sub-total (A to G above)
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)
K	Supplies / tax declared through Amendments (+)
L	Supplies / tax reduced through Amendments (-)
M	Sub-total (I to L above)
N	Supplies and advances on which tax is to be paid (H + M) above
	<b>Mr. Shivam Mehta</b> Lakshmikumaran & Sridharan
<b>5</b>	<b>Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year</b>
A	Zero rated supply (Export) without payment of tax
B	Supply to SEZs without payment of tax
C	Supplies on which tax is to be paid by the recipient on reverse charge basis
D	Exempted
E	Nil Rated
F	Non-GST supply
G	Sub-total (A to F above)
H	Credit Notes issued in respect of transactions specified in A to F above (-)
I	Debit Notes issued in respect of transactions specified in A to F above (+)
J	Supplies declared through Amendments (+)
K	Supplies reduced through Amendments (-)
L	Sub-Total (H to K above)
M	Turnover on which tax is not to be paid (G + L above)
N	Total Turnover (including advances) (4N + 5M - 4G above)
	<b>Mr. Bimal Jain &amp; Ms. Isha Bansal</b> A2ZTaxcorp LLP

**Form GSTR-9C (See rule 80 (3)) Part – A – Reconciliation Statement**

<b>5</b>	<b>Reconciliation of Gross Turnover</b>
<b>6</b>	<b>Reasons for Un – Reconciled difference in Annual Gross Turnover</b>
<b>7</b>	<b>Reconciliation of Taxable Turnover</b>
<b>8</b>	<b>Reasons for Un – Reconciled difference in taxable turnover</b>
<b>9</b>	<b>Reconciliation of rate wise liability and amount payable thereon</b>

10	Reasons for un-reconciled payment of amount
11	Additional amount payable but not paid
	Mr. Puneet Bansal Nitya Tax Associates

**DAY II – WEDNESDAY, 12 DECEMBER 2018**

**GST Conclave on**

**GST Audit and Annual Return - Input Tax Credit & Finalisation of Accounts - Issues, Approach and Challenges**

**FORM GSTR-9 (See rule 80) Annual Return**

<b>6</b>	<b>Details of ITC availed as declared in returns filed during the financial year</b>
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed
E	Import of goods (including supplies from SEZs)
F	Import of services (excluding inward supplies from SEZs)
G	Input Tax credit received from ISD
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act
I	Sub-total (B to H above)
J	Difference (I - A above)
K	Transition Credit through TRAN-I (including revisions if any)
L	Transition Credit through TRAN-II
M	Any other ITC availed but not specified above
N	Sub-total (K to M above)
O	Total ITC availed (I + N above)
<b>7</b>	<b>Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year</b>
<b>8</b>	<b>Other ITC related information</b>

**Mr. Avinash Poddar**

ASHVA Legal Advisors LLP

**Form GSTR-9C (See rule 80 (3)) Part – A – Reconciliation Statement**

<b>12</b>	<b>Reconciliation of Net Input Tax Credit (ITC)</b>
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)
B	ITC booked in earlier Financial Years claimed in current Financial Year
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years
D	ITC availed as per audited financial statements or books of account
E	ITC claimed in Annual Return (GSTR9)
F	Un-reconciled ITC
<b>13</b>	<b>Reasons for un-reconciled difference in ITC</b>
<b>14</b>	<b>Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account</b>

15	Reasons for un - reconciled difference in ITC
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Mr. Bimal Jain & Ms. Isha Bansal  
A2ZTaxcorp LLP

**FORM GSTR-9 (See rule 80) Annual Return**

Pt. IV	Details of tax paid as declared in returns field during the financial year
10	Supplies / tax declared through Amendments (+) (net of debit notes)
11	Supplies / tax reduced through Amendments (-) (net of credit notes)
12	Reversal of ITC availed during previous financial year
13	ITC availed for the previous financial year
14	Differential tax paid on account of declaration in 10 & 11 above

**Form GSTR-9C (See rule 80 (3)) Part – A – Reconciliation Statement**

16	Tax payable on un-reconciled difference in ITC
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**Open Issues in ITC**

Mr. Jatin Harjai  
J. Harjai & Associates

**PARTICIPATION FEE FOR TWO DAYS GST CONCLAVE (Inclusive of GST)**

**RS. 2500/- PER PARTICIPANT**

**REGISTRATION FOR SINGLE GST CONCLAVE**

**RS. 1500/- PER PARTICIPANT**

The payment may be made by online/cash/ cheque/ Demand Draft in favour of  
"PHD Chamber of Commerce & Industry" payable at Delhi.

**FOR ICSI/CMA MEMBERS**

Members of **THE INSTITUTE OF COMPANY SECRETARIES OF INDIA and THE INSTITUTE OF COST ACCOUNTANTS OF INDIA** will be awarded 4 credit hours for each Conclave. Members of the Institute registering for the Conclave are required to provide their Institute's Membership number for the same.

**Please send your confirmation and register for the Conclave at the earliest**

Your confirmation may kindly be emailed to us on  
[mariamma@phdcci.in](mailto:mariamma@phdcci.in) / [shikha.bhatt@phdcci.in](mailto:shikha.bhatt@phdcci.in) / [taranjeet.singh@phdcci.in](mailto:taranjeet.singh@phdcci.in)

**For further details please contact:**

Ms. Shikha Bhatt	(08860420355)
Mr. Taranjeet Singh	(09015243623)

----- Response Form -----

Two Days GST Conclave on

# “Annual Return & Audit”

Monday, 3<sup>rd</sup> December & Wednesday, 12<sup>th</sup> December 2018 from 10.00 am at PHD House,  
New Delhi.

I / we shall participate in the above mentioned Event

Name(s) & Designation(s)

1. \_\_\_\_\_ 2. \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

GSTIN: \_\_\_\_\_

Tel: \_\_\_\_\_ Email: \_\_\_\_\_

Total Number of participants: \_\_\_\_\_

A DD/Cheque of Rs. \_\_\_\_\_ (No. \_\_\_\_\_ dated \_\_\_\_\_ drawn on  
\_\_\_\_\_ ) being participation fee in favour of  
“PHD Chamber of Commerce & Industry” payable at Delhi.

## Online Payment Details

RTGS / NEFT / Fund Transfer Details

Bank Name: Bank of India, Branch: Panchsheel

Branch Address: 7, Panchsheel Shopping Centre, New Delhi-110017

Account Type: Current Account

Account No. : 602220100010035

Account Name: PHD Chamber of Commerce and Industry

IFSC Code No. : BKID0006022, MICR Code No. 110013023

CIN NO. U74899DL1951GAP001947