

**CMA Niranjn Mishra**

Council Member  
Chairman, Indirect Taxation Committee  
Member, Direct Taxation Committee



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

(Statutory body under an Act of Parliament)

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi-110 003

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**Ref. No. – ICAI\_TRD/GST/FM\_01**

**Date: 18/11/2019**

**To**

**Smt Nirmala Sitharaman**  
**Hon'ble Finance Minister**  
**Government of India**

**Subject: Requesting to give opportunity to provide representation on the matter "Resolve technical glitches and to simplify filing of Goods and Services Tax (GST) forms"**

Respected Madam,

The Institute of Cost Accountants of India (ICAI) is a statutory body set up under an Act of Parliament in the year 1959. The Institute, as a part of its obligation regulates the profession of Cost and Management Accountancy. The Institute also pursues the vision of cost competitiveness, cost management, efficient use of resources and structured approach to cost accounting as the key drivers of the profession. The Institute has been associated and taken part in all the major tax reforms in the country starting from Direct Tax to Indirect Tax regime including VAT, Central excise, Service Tax, DTC, Customs ending with the biggest tax reform in India in the way of implementation of GST.

The Institute and its members have been contributing constructively in the field of accountancy and Taxation besides Cost & Management accounting. The members of the Institute are professionally qualified and experts to handle the critical issues relating to Accounting and Taxation in and outside the Country. With members of the Institute both in practice and employed in industry, the Institute has been one of the major pillars of the Accounting and Taxation system of country.

In this context, we would like to bring to your notice that, the Cost Accountants, having certificate of practice from The Institute of Cost Accountants of India, are recognized for providing various professional services in GST in Central Goods & Services Tax Act, 2017. The relevant clauses are given below for your kind reference:



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<b>Section 48</b> of the CGST Act, read with Rule 24	Approved as Goods and Services Tax Practitioner
<b>Section 35(5)</b>	Authorized to be appointed as GST Auditor
<b>Section 66(1)</b>	Authorized to be appointed as Special Auditor
<b>Section 116</b>	Authorized Representative to appear before an officer appointed under the Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings

- The Cost Accountants are also authorized to certify in following cases:
  - ✓ **In GSTR 10** - Particulars in case of Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock (where invoice is not available)
  - ✓ **In GST ITC 01** - If the ITC claim is more than INR 2 lakhs, then certificate of CMA/CA must be uploaded
  - ✓ **In GST ITC 02** - The transferor entity must submit and upload a copy of certificate issued by CMA/CA, certifying that sale / merger / amalgamation / lease or transfer of business has been done with specific provision for the transfer of liabilities.

We would also like to bring to your kind notice:

- The Institute of Cost Accountants of India is conducting **Certificate Course on GST & Advanced Certificate Course on GST for its' members and other stakeholders to make them compatible and capable in the respective work stations and to be best tax compliant.** So far as 5 batches in Certificate Course on GST and 1 batch in Advanced Certificate Course on GST completed covering about 4000 participants PAN India.
- Recently The Institute has started **Crash Course on GST for Colleges and Universities** for under graduate and post graduate students at a very minimal cost to create awareness and teach basics on GST and also to create the employment opportunities by the way of providing services to the small taxpayers.
- To add on, many Government Departments, Public Sector Undertakings & delegates from Ministries are taking the professional services of Cost Accountants in the area of GST.
- The Institute is also **conducting seminars, workshops and webinars** on a regular basis for brushing up the knowledge of Members and other stake holders.
- Moreover, Institute is **releasing handbooks on different areas of GST i.e.** Guidance note on GST Audit, Guidance note on Anti-profiteering, Impact of GST in MSME sector, Taxation in Cooperative sector and so on for the benefit of stakeholders.
- From time to time, Institute has submitted to GST Council and other Ministries, suggestions for smooth implementation of GST and overcoming initial barriers.



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- Institute is also releasing fortnightly Tax Bulletin on regular basis, which is circulated to its members, Government departments, Trade and industry associations, Industries, PSUs' etc.
- Institute has opened GST help desk and still it is continuing free of cost for Members and others, which is managed by the eminent tax experts of the Country. Further, GST help desk is also opened at most of its' chapters to cater the need of SME/MSME assesses.
- Further, Institute has also represented in various meetings called by the then Finance Minister and GoM constituted by the GSTN, in simplifying the GST returns and also submitted valuable inputs.
- The Institute has also conducted as many as 50 seminars between August 2019 to November 2019 in association with CGST/SGST Commissionerates throughout India for assisting the taxpayers in filling up the forms and submitting returns under GST including Annual returns.
- It is worthwhile to mention here that, our Institute moving in parallel to fulfill the objective of the Government to create awareness and bringing clarity on the scheme- Sabka Vishwas (Legacy dispute resolution scheme 2019) has conducted maximum programs PAN india from September 2019 and also plans to conduct more programs upto December 15, 2019. Recently one mega program was conducted in India Islamic Centre, New Delhi which was attended by Officials from CBIC. On the occasion, one book on the scheme with illustrations was released to facilitate the stakeholders.

The initiatives taken by the Government to simplify the GST by bring transparency and hassle-free compliance is really commendable. WE, from the Institute, would like to inform you that, we are also having a few suggestions in order to resolve the technical glitches and simplify the forms and returns of GST, which we would be glad to place before you for your kind consideration.

It would be an honour for us, if you please give us an opportunity to present before you with the representation in person at your convenient date and time.

We are eagerly looking forward for your call.

Thanking you,

With sincere regard,

**CMA Niranjana Mishra**

Chairman – Indirect Taxation Committee  
The Institute of Cost Accountants of India