



# GST IMPACT ON TRANSACTIONS DURING COVID

# About me

My name is CMA Bhogavalli Mallikarjuna Gupta, qualified CMA with over two decades of experience in areas of taxation, sales, marketing, operations & ERP Development & Implantation. Authored 6 books on GST.


Currently working as **Product Evangelist @ Logo Infosoft**

## Member of

- Grievance Redressal Committee for GST, State of Telangana
- National Council for Indirect Taxes, ASSOCHAM
- GST & Customs Committee – Federation of Telangana Chamber of Commerce & Industry

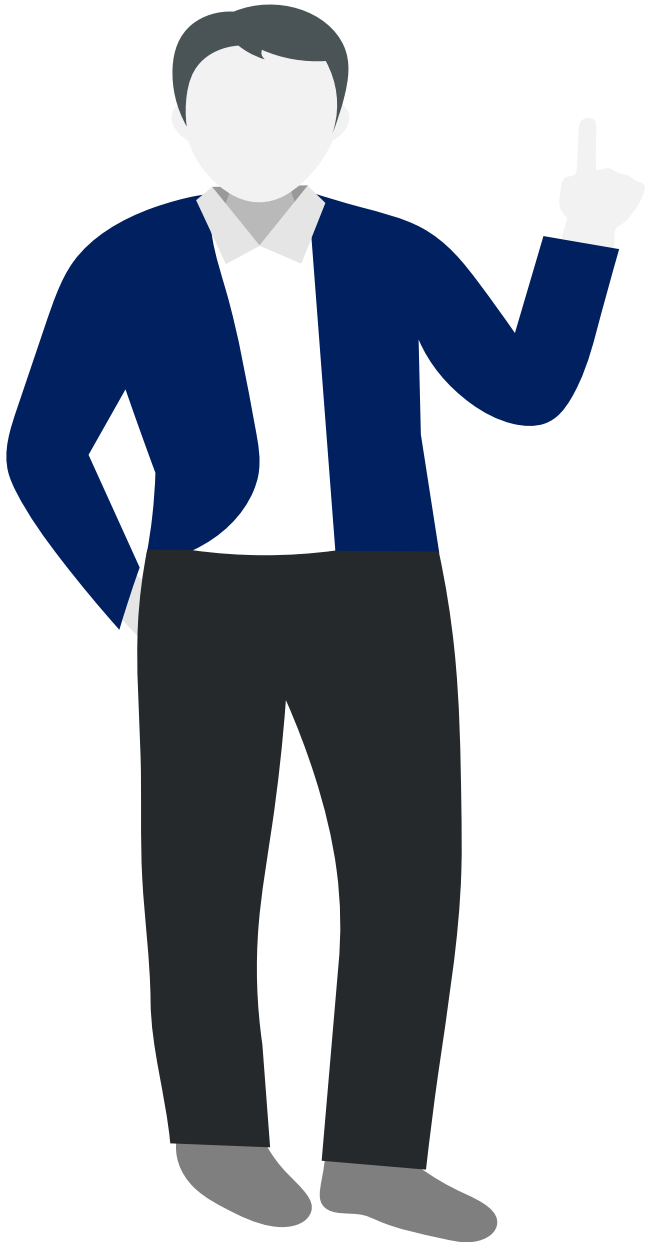
My hobbies are running marathons, trekking, photography & writing





Any views or opinions represented in this presentation are personal and belong solely to the speaker and do not represent those of people, institutions or organizations that the speaker may or may not be associated with in professional or personal capacity, unless explicitly stated. Any views or opinions are not intended to malign any religion, ethnic group, club, organization, company, or individual.

# AGENDA



1

Introduction

2

Current Market Conditions

3

Transactions Impacted

4

Measures to be Taken

5

Q & A



Change is the only constant in life. Ones ability to adapt to those changes will determine your success in life.

# INTRODUCTION



Spread of COVID

Lockdowns

Cash Crunch

Business Uncertainty

Compliances

# CURRENT MARKET CONDITIONS



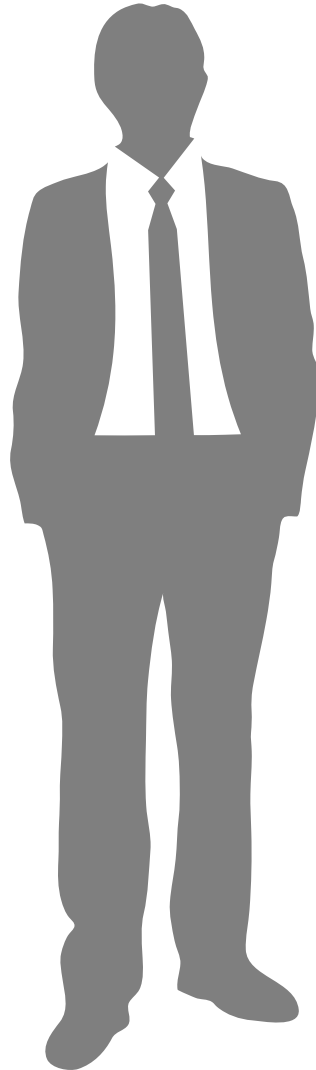
Change in customer needs



New Business Models



Changes in Regulatory Framework



High adaption of technology

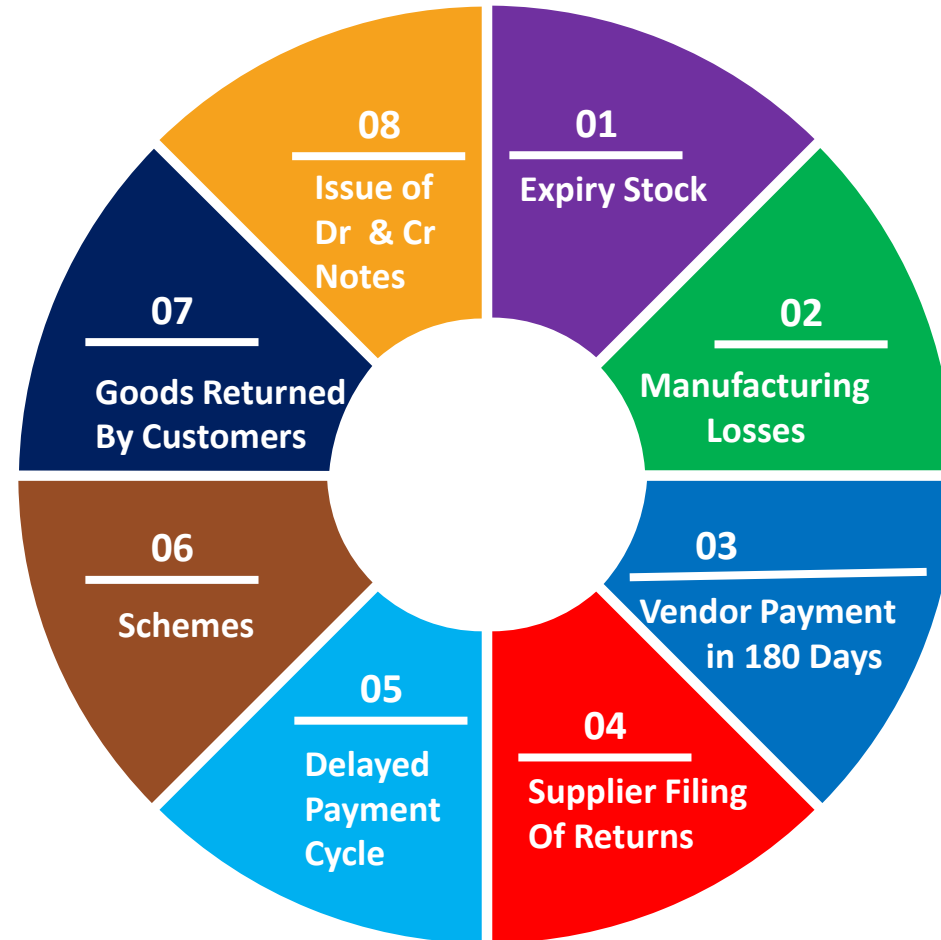


New Opportunities



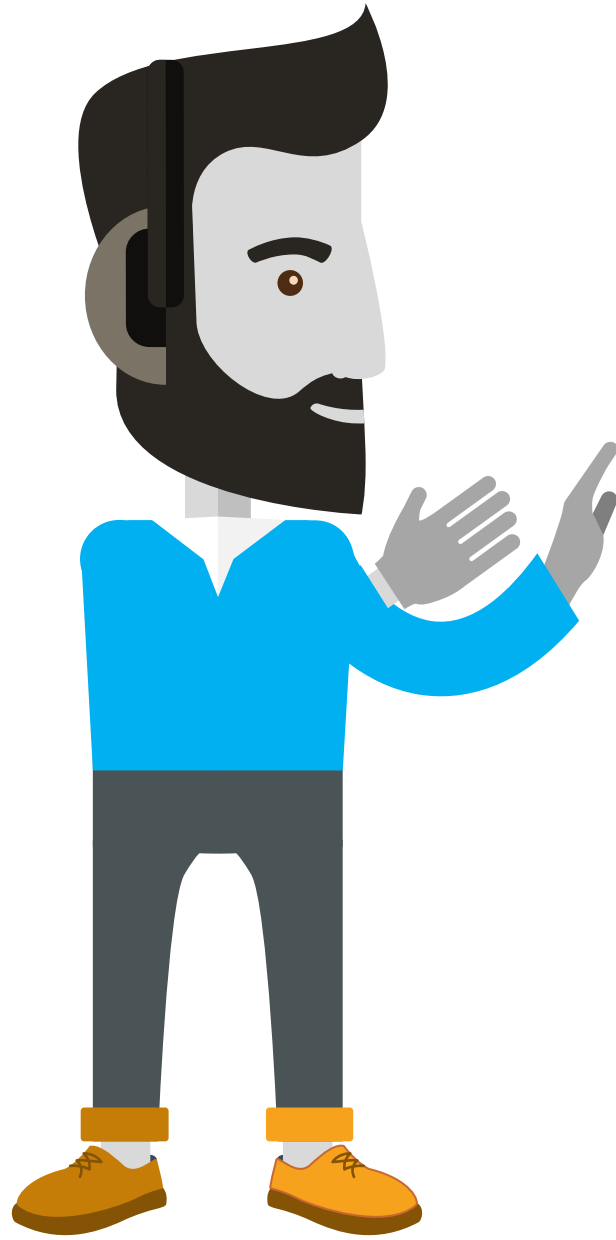
Customer is driving business

# TRANSACTIONS IMPACTED





# TRANSACTIONS IMPACTED



EVALUATE PROVISIONS BEFORE TAKING DECISIONS



ENGAGE EXTENRAL PROFESSIONALS



COMMUNICATE



ADAPT TECHNOLOGY

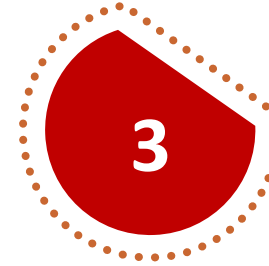
# EXPECTATONS



Reduction of  
Tax Rates



Levy of Tax on  
Cash Basis



Extension of Due  
date for ITC



Tax Payment  
in Instalments



Tax Holiday



Reverse Charge  
through Book Entry



Bad Debts Relief



logo

# My Coordinates



Mobile No  
+ 91 99496 44633

E Mail – [Mallikarjunagupta@india-gst.in](mailto:Mallikarjunagupta@india-gst.in)

LinkedIn  
CMA Bhogavalli Mallikarjuna Gupta

