



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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Ref No. -TRD-IDT/TB/01

Date: 13/08/2019

Dr. Rishikesh Rai
Secretary , Tea Board
2nd Floor, 14 , B.T.M Sarani
Kolkata – 700001

Subject: Inclusion of CMA in the Tender Notice (Selection and appointment of Firms for E-filing of GST Returns, TDS, TCS Returns and other related work)

Respected Sir,

Please refer to the Ref No.12(48)/LC/GST/2016 published on 5th August, 2019 in the Board's Website(*Pre Bid Meeting – 14th August 2019 & Last date for Bid Submission – 26th August 2019*- http://www.teaboard.gov.in/pdf/NITRFPTCS_for_TBI_Website_pdf2147.pdf) on the subject cited above. It is to bring to your kind notice that Cost Accountants have been excluded in Tender Notice.

We would like to draw your kind attention that Cost Accountants are also recognized for providing various professional services in GST at par with Chartered Accountants in Central Goods & Services Tax Act, 2017. The relevant clauses are given below:

- **Section 48** of the CGST Act, read with Rule 24 of the Return Rules, authorize **Cost Accountant** as an eligible person to act as approved Goods and Services Tax Practitioner.
- **Section 35(5)**- Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a **cost accountant** and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed”
- **Section 66(1)** :“If at any stage of scrutiny, inquiry, investigation or any other proceedings before him, any officer not below the rank of Assistant Commissioner, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the

Commissioner, direct such registered person by a communication in writing to get his records including books of account examined and audited by a chartered accountant or a **cost accountant** as may be nominated by the Commissioner”

- **Section 116:** Cost Accountants are recognized as Authorized Representative to appear before an officer appointed under the Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under the Act.
- Further, **Cost Accountants** are also authorized to provide similar professional services under **Integrated Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017**
- Cost Accountants are also authorized to certify in following cases
 - ✓ In GSTR 10 - Update Particulars of CMA/CA 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.
- **Railway Board** has also included **Cost Accountants** to certify the work sheet of tax liability before GST and after GST to be submitted by contractors

In your Tender Notice, in eligibility criterion of Service Provider it has been mentioned that “Applicant should have undergone certificate course on GST conducted by ICAI”

- In this regard , we would like to inform you that The Institute of Cost Accountants of India is also running GST Certificate Course & Advanced GST Course
- In the above Two Courses, thousands of candidates including the members of The Institute of Cost Accountants of India have participated.
- To add on, many Government Departments, Public Sector Undertakings are taking the professional services of Cost Accountants in the area of GST.

Beside this, The Institute is also conducting seminars, workshops and webinars and Crash Course on GST on a regular basis for brushing up the knowledge of Members and other stake holders.

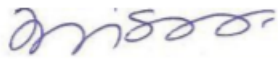
From time to time, Institute has submitted to GST Council and other Ministries, issues and challenges in GST implementation and suggestions to overcome such barriers.

Further, Institute has also represented the meeting called by GoM constituted by the GSTN, in simplifying the GST returns and also submitted valuable inputs.

In view of the above submission and in the light of **natural justice, fair play, equity and ensuring compliance** in accordance with the GST Act, we request you to invite application from **Cost Accountant Firms** also for selection and appointment to perform e-filing of GST Returns, TDS, TCS Returns and other related work in Tender Notice (Ref No.12(48)/LC/GST/2016 dated 5th August, 2019)

Thanking you,

Yours Sincerely,



CMA Niranjana Mishra
Chairman – Indirect Taxation Committee
The Institute of Cost Accountants of India

