



ICMAI

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

भारतीय लागत लेखाकार संस्थान

Statutory Body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

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WORKSHOP ON

GST ANNUAL RETURNS

4-DAY PRACTICAL & LITIGATION - FOCUSED TRAINING

Topic: A Practical Guide to GSTR-9, 9C and Minimising Litigation Risk

Organized by: Tax Research Department, ICMAI



DECEMBER 01 TO DECEMBER 04, 2025
07:00 PM - 09:30 PM

Day 1 - GSTR-9: Compliance & Technicalities [2.50 hours]

- Statutory framework applicability
- Data mapping (GSTR-1, GSTR-3B, 2B, Books of Accounts and Records)
- ITC reporting, reversals, amendments
- Tax Comparison and System Generated Returns

Day 2 - GSTR-9: Compliance & Technicalities [2.50 hours]

- Common reconciliation mismatches
- Case Study – Wrong ITC reporting & departmental objection
- How Annual Return disclosures become grounds in litigation
- Reconciliation with e-Way Bill, TDS and Form 26AS

Day 3 - GSTR-9C & Litigation Linkages [2.50 Hours]

- Reconciliation: Turnover, ITC, Tax and Cess
- Auditor's role, auditing standards, reporting pitfalls
- Departmental red-flag areas
- Case Study – Reconciliation mismatch leading to Sec 73/74 SCN

Day 4 - GSTR-9, 9C & Litigation Linkages [2.50 Hours]

- Legalities in Technicalities – Judicial precedents on Annual Returns/9C
- GSTAT Sneak Peek – Appeal drafting strategies when notices arise from Annual Return/9C
- Best practices & preventive compliance
- Case studies

Fees

- CMA Students - ₹1,500/- + 18% GST
- CMA Members - ₹2,500/- + 18% GST
- Others - ₹3,000/- + 18% GST

For any clarification, please mail at:
trd@icmai.in

For online admission:
<https://eicmai.in/OCMAC/TRD/DelegatesApplicationForm-TRD.aspx>

Behind every successful business decision, there is always a **CMA**



CMA TCA Srinivasa Prasad
President, ICMAI



CMA Neeraj Dhananjay Joshi
Vice President, ICMAI



CMA (Dr.) Ashish Prakash Thatte
Chairman, Indirect Taxation Committee, ICMAI

Speakers



CMA Rohit Singh
GST Consultant



CMA Shiba Prasad Padhi
GST Consultant

CPE as per Rules

Admission Closes on 30.11.2025