



Azadi Ka Amrit Mahotsav Activity

“Sky High- Symposium -12 Virtual CPE Meeting (VCM)” conducted by Women Members Empowerment Committee of ICAI on 29th June 2022

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Women Members Empowerment Committee Organises

75 Azadi Ka Amrit Mahotsav

Sky High - Symposium-12
Virtual CPE Meeting (VCM)
for Women by Women Every Wednesday

29th June, 2022
5.00 PM to 7.00 PM

FEES NIL

2 CPE Hours (Structured)

Registration and participation link:
<https://live.icai.org/wmec/vcm/29062022/>

Recent Judicial Trends and Practical Aspects in GST

Time Management & Prioritizing

CA. Payal (Prerana) Shah

CA. Sangeeta Pradhan

Special Address

CA. Sripriya Kumar
Chairperson, WMEC & CL&CGC
Vice-Chairperson, IBC Committee

CA. Priti Savla
Vice-Chairperson, WMEC, CL&CGC,
Sustainability Reporting Standards Board

CA. Prakash Sharma
Chairman, Banking, Financial Services
and Insurance Committee &
Committee for Members in Practice

Co-ordinators

CA. Pravina Oswal

CA. Geeta Mota

CA. Trupti Bhattad

Questions related to the topic may be sent in advance at wmec@icai.in or LIVE at the time of VCM itself at the same link

As part of country wide Azadi ka Amrit Mahotsav initiatives, envisaged by Government of India, to commemorate and celebrate 75 years of India's Independence, the Women Members Empowerment Committee (WMEC) of ICAI organized “Sky High- Symposium -12 Virtual CPE Meeting (VCM)” on 29th June 2022.

CA. Payal (Prerana) Shah and CA. Sangeeta Pradhan were speakers of the said VCM. Coordinators for the day were CA. Pravina Oswal, CA. Geeta Mota and CA. Trupti Bhattad.

Special address was given by Central Council Member CA. Prakash Sharma to all the participants.

The program was conducted by CA. Priti Savla- Vice-Chairperson, WMEC.



The VCM covered discussion on “Recent Judicial Trends and Practical Aspects in GST”. Deliberations were made on Departmental Communication, Notice for Suspension & Cancellation of registration, Mismatch between GSTR-1 & GSTR-3B, Assessment of Non-filers of Returns, Document Identification Number, Mohit Minerals Case etc.

Departmental communications

Notice vs. Intimation vs. letter vs. mail

Personal Hearing – Provisions + principle of natural justice

Service of notice – Method?

29/06/2022 CA Prerana (Payal) Shah

Case Study – Notice for suspension and cancellation of registration

- Hamesha Disciplined is regular in filing GSTR-1 and GSTR-3B
- Since tax manager of Hamesha Disciplined could not attend office for 15 days, GSTR-1 of May 2022 could not be filed till 11 June 2022
- Department has issued SCN for cancellation of registration on 27 June 2022
- Further, registration of Hamesha Disciplined. was suspended from 27 June 2022 as per such SCN
- Hamesha Disciplined did not know about suspension of registration since it did not even check GST portal for such period of 15 days
- Whether department was correct in taking such legal action? What would be your advice to Hamesha Disciplined?

29/06/2022 CA Prerana (Payal) Shah

Mis-match between GSTR-1 & GSTR-3B

If only GSTR-1 is filed and GSTR-3B is not filed then also on the basis of GSTR-1, can recovery proceedings be launched?

- Section 75 (12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 75
- Explanation.—For the purposes of this sub-section, the expression "self-assessed tax" shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39
- Explanation inserted vide Finance Act, 2021 w.e.f. 01.01.2022

29/06/2022 CA Prerana (Payal) Shah

Assessment of non-filers of returns (Section 62)...

- Falls to furnish return or final return
- Even after service of notice of default in furnishing returns
- PO may proceed to assess tax liability to the best of his judgement
- Taking into account all the relevant material available or gathered
- Issue assessment order within 7/L for adjudication of *mala fide* cases i.e. 5 years from the due date of filing annual return
- Order to be issued in FORM GST ASMT-13 and summary in FORM GST DRC-07 (Rule 100 (3))

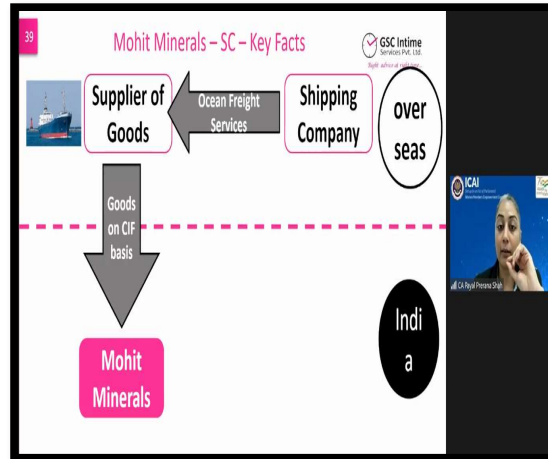
29/06/2022 CA Prerana (Payal) Shah

DOCUMENT IDENTIFICATION NUMBER

© Circular No. 128/47/2019-GST dated 23.12.2019 - Document Identification Number (DIN) mandatory

- The Board has directed electronic generation and quoting of Document Identification Number (DIN) shall be done in respect of all communications (including e-mails) sent to tax payers and other concerned persons by any office of the Central Board of Indirect Taxes & Customs (CBIC) across the country w.e.f. 24.12.2019
- This would create digital directory for maintaining a proper audit trail of such communication
- Recipients would get digital facility to verify the genuineness of such communication

28/06/2022 CA Pooja (Payal) Shah 35



The VCM also covered Session on “Time Management & Prioritizing”. Topics discussed were Steps involved in managing time, Techniques of Time Management, Managing Success, etc.

STEP 1

- Prepare yourself
- Learn things quickly – Must know your target/ goal & timelines, Your strengths & weakness

CA Pooja (Payal) Shah

Step 2

- Dedication
- Discipline

A **disciplined** mind always leads to happiness, and an undisciplined mind may lead to suffering.
And if **discipline** imposed from the outside eventually defeats when it is not matched by desire from within.

CA Pooja (Payal) Shah

3 principles will save you

- People Management skills
- Persuasion skill
- Priority skills

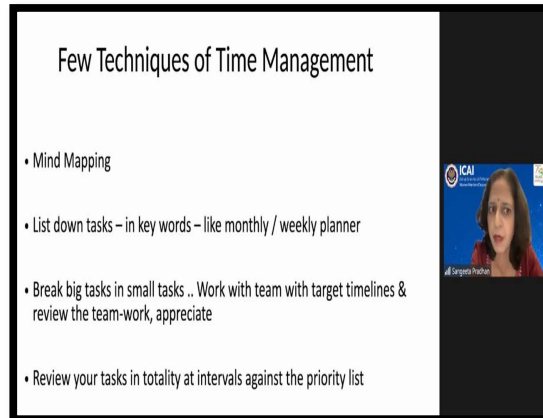
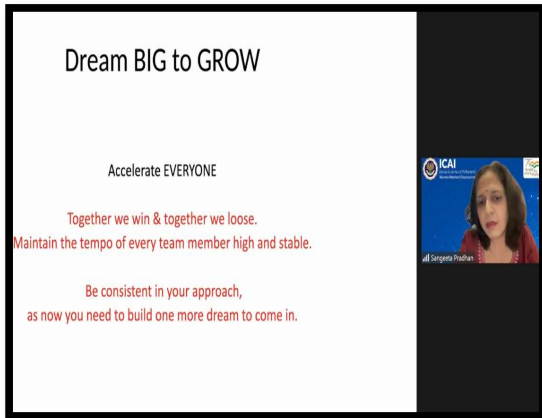
Half the battle is won if you have prepared your mind, done Sincere Planning in advance, and Finally you have Prioritized plans in its sequence.

CA Pooja (Payal) Shah

Managing success

- Secure early wins
- Create circle around U...at all verticals
- Balance yourself at every moment

CA Pooja (Payal) Shah



The VCM concluded by giving Vote of Thanks to the Speakers and the participants.

Glimpses of the Virtual CPE Meeting held on 29th June 2022

