



NATIONAL APEX CHAMBER

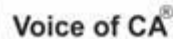
Conclave on Filing of GST Annual Return (GSTR -9) & GST Audit Report (GSTR - 9C)- Outward Supply & Input Tax Credit - Understanding Issues & Compliances Clause by Clause

Friday, 7th June 2019 at LPS Auditorium, PHD House, New Delhi

Knowledge Partners



Associate Partners



Online Media Partners

We are happy to inform that the Indirect Taxes Committee of PHD Chamber shall be organising **Nine GST Conclaves from the month of January to July 2019 at PHD House, New Delhi**. The series have been specifically designed to deliberate on the various aspects and important issues under GST. The series will also cover the major concerns that may arise in GST.

Representatives of leading companies, CFOs, Finance and Taxation Directors, Senior Corporate Executives, Tax Consultants, Professionals and Senior Government Officials will be participating in the series.

The Sixth Conclave in the above series is being organised on "Filing of GST Annual Return (GSTR -9) & GST Audit Report (GSTR - 9C) - Outward Supply & Input Tax Credit - Understanding Issues & Compliances Clause by Clause" on Friday, 7th June 2019 from 10:00 am - 05:00 pm at PHD House, New Delhi.

SCHEDULE OF REMAINING CONCLAVES

1. Analyses & Issues in Place of Supply for goods and services with Export of Goods & Services - Friday, 21 June 2019
2. Analyses & Issues in ITC under GST and refund on export of goods and services - Wednesday, 10 July 2019
3. Analyses & Issues in Chargeability, Taxable Event, Supply,

CHIEF GUEST



Shri Upender Gupta
Principal Commissioner
(GST), CBIC

EMINENT SPEAKERS



Mr. Bimal Jain
Chairman, Indirect Taxes
Committee, PHDCCI

Note: Topics covered under various Conclaves may be changed as per the need of Industry.

It would be our privilege to have your participation in the above Conclave. Your presence, we are sure, would further enrich and add value to the deliberations. We shall appreciate if you also depute your senior colleagues from Finance / Taxation Division to take part in this Conclave.

We look forward to your valuable support and participation in the above series.

With kind regards,

Bimal Jain
Chairman
Indirect Taxes Committee
PHD Chamber

N K Gupta
Co-chairman
Indirect Taxes
Committee
PHD Chamber

Abhi Narayan Mishra
Principal Director
(Finance)
PHD Chamber



Mr. Shailendra Kumar
Founder & CEO
TIOL



Mr. Avinash Poddar
ASHVA Legal Advisors LLP



Mr. Gaurav Narula
Nitya Tax Associates



Ms. Archana Jain
Archana Jain & Co.



Mr. Jatin Harjai
J. Harjai & Associates

PARTICIPATION FEE FOR TOTAL 4 CONCLAVES (Inclusive of GST)

Rs. 5,000 PER DELEGATE

REGISTRATION FOR SINGLE CONCLAVE

Rs. 1,500/- PER DELEGATE

The payment may be made by cash/ cheque/ Demand Draft in favour of
“PHD Chamber of Commerce & Industry” payable at Delhi.

The committee shall be holding these Conclaves every month from 10.00 a.m. to 05.00 p.m. We trust you

to find the same useful and these workshops will add immense value for your day to day execution of Indirect Tax assignments. Members are requested to consider availing the facility for registering for the entire series.

FOR ICSI / CMA MEMBERS

Members of THE INSTITUTE OF COMPANY SECRETARIES OF INDIA and THE INSTITUTE OF COST ACCOUNTANTS OF INDIA will be awarded 4 credit hours for each Conclave. Members of the Institute registering for the Conclaves are required to provide their Institute's Membership number for the same. Please send your confirmation and register for the Conclave at the earliest.

Your confirmation may reach us by email at [mariamma@phdcci.in/](mailto:mariamma@phdcci.in) shikha.bhatt@phdcci.in /taranjeet.singh@phdcci.in

For further details please contact:

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Mr. Taranjeet Singh
Executive Officer
Tel: +91 49545454 Ext: 305
Mob: 09015243623

PROGRAMME OUTLINE

10:00 AM – 10.30 AM	Registration																
10.30 AM – 12.00 NOON INAUGURAL SESSION	<p><u>Opening Remarks</u> President/Sr. VP/VP PHDCCI</p> <p><u>Theme Presentation on critical aspects of filing GSTR-9 & 9C</u> Mr. Bimal Jain Chairman, Indirect Taxes Committee, PHDCCI</p> <p><u>Address by Chief Guest followed by Open House Session</u> Shri Upender Gupta Principal Commissioner (GST), CBIC</p> <p>Open Issues and Questions/ Answer</p> <p><u>Observations by</u> Mr. Shailendra Kumar Founder & CEO, TIOL</p>																
12.00 NOON – 12.15 PM	Tea Break																
12.15 PM – 01.15 PM TECHNICAL SESSION I	<p>Presentation on Annual Return(GSTR-9) –Outward Supply</p> <table border="1"> <thead> <tr> <th>Table No. 4</th> <th>Details of advances, inward and outward supplies made during the financial year on which tax is payable</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Supplies made to un-registered persons (B2C)</td> </tr> <tr> <td>B</td> <td>Supplies made to registered persons (B2B)</td> </tr> <tr> <td>C</td> <td>Zero rated supply (Export) on payment of tax (except supplies to SEZs)</td> </tr> <tr> <td>D</td> <td>Supply to SEZs on payment of tax</td> </tr> <tr> <td>E</td> <td>Deemed Exports</td> </tr> <tr> <td>F</td> <td>Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)</td> </tr> <tr> <td>G</td> <td>Inward supplies on which tax is to be paid on reverse</td> </tr> </tbody> </table>	Table No. 4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	A	Supplies made to un-registered persons (B2C)	B	Supplies made to registered persons (B2B)	C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	D	Supply to SEZs on payment of tax	E	Deemed Exports	F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	G	Inward supplies on which tax is to be paid on reverse
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E	Deemed Exports																
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G	Inward supplies on which tax is to be paid on reverse																

	charge basis
H	Sub-total (A to G above)
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)
K	Supplies / tax declared through Amendments (+)
L	Supplies / tax reduced through Amendments (-)
M	Sub-total (I to L above)
N	Supplies and advances on which tax is to be paid (H + M) above
Table No. 5	Details of Outward supplies made during the financial year on which tax is not payable

Mr. Avinash Poddar
ASHVA Legal Advisors LLP

Q & A Session

01.15 PM – 02.15 PM
TECHNICAL SESSION II

Presentation on Audit Report(GSTR-9C) –**Outward Supply**

Table No. 5	Reconciliation of Gross Turnover
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)
B	Unbilled revenue at the beginning of Financial Year
C	Unadjusted advances at the end of the Financial Year
D	Deemed Supply under Schedule I
E	Credit Notes issued after the end of the financial year but reflected in the annual return
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST
G	Turnover from April 2017 to June 2017
H	Unbilled revenue at the end of Financial Year
I	Unadjusted Advances at the beginning of the Financial Year
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST
K	Adjustments on account of supply of goods by SEZ units to DTA Units
L	Turnover for the period under composition scheme
M	Adjustments in turnover under section 15 and rules thereunder
N	Adjustments in turnover due to foreign exchange fluctuations
O	Adjustments in turnover due to reasons not listed above
P	Annual turnover after adjustments as above
Q	Turnover as declared in Annual Return (GSTR9)
R	Un-Reconciled turnover (Q - P)

Mr. Gaurav Narula
Nitya Tax Associates

Q & A Session

02.15 PM – 02.45 PM

Networking Lunch

02.45 PM – 03.45 PM
TECHNICAL SESSION III

Presentation on Annual Return(GSTR-9) –Input Tax Credit

Table No. 6	Details of ITC availed during the financial year
Table No. 7	Details of ITC Reversed and Ineligible ITC for the financial year
Table No. 8	Other ITC related information
Pt. IV	Details of tax paid as declared in returns filed during the financial year
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier
Table No. 10	Supplies / tax declared through Amendments (+) (net of debit notes)
Table No. 11	Supplies / tax reduced through Amendments (-) (net of credit notes)
Table No. 12	Reversal of ITC availed during previous financial year
Table No. 13	ITC availed for the previous financial year
Table No. 14	Differential tax paid on account of declaration in 10 & 11 above
Pt. VI	Other Information
Table No. 15	Particulars of Demands and Refunds
Table No. 16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis
Table No. 17	HSN Wise Summary of outward supplies
Table No. 18	HSN Wise Summary of Inward supplies
Table No. 19	Late fee payable and paid

Ms. Archana Jain
Archana Jain & Co.

Q & A Session

03.45 PM – 04.45 PM
TECHNICAL SESSION IV

Presentation on Audit Report(GSTR-9C) –Input Tax Credit

Table No. 12	Reconciliation of Net Input Tax Credit (ITC)
A	ITC availed as per audited Annual Financial Statement for the State/UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)
B	ITC booked in earlier Financial Years claimed in current Financial Year
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years
D	ITC availed as per audited financial statements or books of account
E	ITC claimed in Annual Return (GSTR9)
F	Un-reconciled ITC
Table No. 13	Reasons for un-reconciled difference in ITC
Table No. 14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account
Table No. 15	Reasons for un - reconciled difference in ITC
Table No. 16	Tax payable on un-reconciled difference in ITC

Mr. Jatin Harjai

----- Response Form -----

**Conclave on
Filing of GST Annual Return (GSTR -9) & GST Audit Report
(GSTR – 9C) – Outward Supply & Input Tax Credit -
Understanding Issues & Compliances Clause by Clause**

**Friday, 7th June 2019 from 10:00 am - 05:00 pm at LPS Auditorium, PHD
Chamber of Commerce & Industry, PHD house, 4/2 Siri Institutional Area,
August Kranti Marg, New Delhi.**

I / we shall participate in the above mentioned Conclave

Name(s) & Designation(s)

1. _____ 2. _____

Organization: _____

Address: _____

GSTIN: _____

Tel: _____ Email: _____

Total Number of participants: _____

A DD/Cheque of Rs. _____ (No. _____ dated _____ drawn on
_____) being participation fee in favour of
“PHD Chamber of Commerce & Industry” payable at Delhi.

Online Payment Details

RTGS / NEFT / Fund Transfer Details

Bank Name: Bank of India, Branch: Panchsheel

Branch Address: 7, Panchsheel Shopping Centre, New Delhi-110017

Account Type: Current Account

Account No. : 602220100010035

Account Name: PHD Chamber of Commerce and Industry

IFSC Code No. : BKID0006022, MICR Code No. 110013023

CIN NO. U74899DL1951GAP001947