

Hiregange & Associates

Chartered Accountants

WORKSHOP SERIES on “Annual Return and Audit under GST”

The date 30th June 2019, to file first Annual Return (in Form GSTR 9) and Audit Reconciliation Statement (Form 9C) for Financial Year 2017-18 under GST is fast approaching. FY 2017-18 being the year post implementation of GST, numerous errors were observed while filing monthly/quarterly returns. Moreover it was often found that the returns had not taken care of the various operational business transactions. An urgent need is also felt recently for understanding the complex functionalities of the GSTN portal, given the fact that facility of revisions of the returns and reconciliation statement is not available.

With a view to have an in-depth column by column discussion of the format of the return, reconciliation statement and their respective functionalities on GSTN portal, Hiregange & Associates is organising a series of workshop (4 sessions of 3.5 hours each) to discuss the modalities and best practices of furnishing Form GSTR-9 and GSTR-9C. The salient features of the workshop are as under:

- Discussion on legal provisions concerning GSTR-9 and GSTR-9C*
- Understanding of each column of Forms along with discussion on various issues and their suggestive resolutions*
- Live case studies and discussion on open issues*
- Pre cautions that an auditor should take while undertaking audits*
- Live Demonstration of filing procedure of Returns on the GSTN portal*
- Discussion of all practical queries faced by participants*

Venue :

4th Floor, Plot no. 149, Sector 44, Gurugram

<https://goo.gl/maps/wz9iSMQLpHHkvdfn7>

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Speaker: CA Ashish Chaudhary

Session	Coverage	Date
1.	Overview and discussion on Turnover related aspects- GSTR-9	11 th May 2019
2.	Discussion on ITC and other aspects- GSTR-9	18 th May 2019
3.	Discussion on Turnover related aspects- GSTR-9C	25 th May 2019
4.	Discussion on other aspects of GSTR-9C	1 st June 2019

Refer next page for detailed coverage under each session

Timings: 10.00 AM to 1.30 PM

Pre-registration compulsory at below link

<https://forms.gle/uh5tX2yL8JYqNAF88>

Limited to 60 seats only

Only for Chartered Accountants

Registration Fee:

Single Session: Rs. 500/- incl GST

*All Sessions: Rs. 1800/- including GST
per delegate*

(Includes delegate kit & lunch)

*Contact: Anshu Saini – 9560491975
anshu@hiregange.com*

Our Bank Account details:

*Bank Account Name: Hiregange &
Associates*

Bank Account Number:

50200010028322

*IFSC Code: HDFC0001098, HDFC
Bank, Badshahpur, Gurugram*

GST Annual Return and Audit - Workshop Series

Session 1: Overview and discussion on Turnover related aspects- GSTR-9	Session 2: Discussion on ITC and other aspects- GSTR-9	Session 3: Discussion on Turnover related aspects- GSTR-9C	Session 4: Discussion on other aspects of GSTR-9C
Date: 11th May 2019	Date: 18th May 2019	Date: 25th May 2019	Date: 1st June 2019
Legal provisions governing Annual returns and GST audit.	Insights of ITC under GST.	Turnover related aspects of GSTR-9C.	ITC related aspects of form-9C.
Overview of GSTR-9, 9A & 9C(Summary).	ITC related aspects of form-9.	Analysis of each adjustments related to Turnover (Taxable & non taxable).	Expense wise bifurcation of ITC: A trauma
Turnover related aspects of GSTR-9.	Analysis of each entries related to ITC including inward HSN summary.	Reconciliation of taxes payable and deciding additional amount payable or not.	Should auditor actually recommend additional liability due to reconciliation differences.
Analysis of each entries related to T/O including outward HSN summary.	How to proceed filling the above form in GST portal.	How to justify differences in form 9C.	Discussion on Part B of form 9C i.e. certificate by auditor.
Discussion on Debit /Credit notes/ Amendments.	Other Discussion including demand and refunds.	How to proceed filling the above form in GST portal.	Disclosures to be done in audit report and documents to be maintained by auditor.
How to file GSTR-9 in GST portal(Both online and offline utility).	Queries resolution and practical issues.	Discussion on GSTR-9C in GST portal(Both online and offline utility).	How to proceed filling the above in GST portal.(online and offline utility)
Queries resolution and practical issues.	Live demo	Queries resolution and practical issues.	Queries resolution and practical issues.
Live demo		Important aspects for GST Audit of Multi-locational entities	Live demo
		Live demo	

Each session would be followed by resolution of queries of the participants.