

14 Hours GST Scrutiny of Return and Handelling notices on Scrutiny of Return (Important aspect during Deaprtmental GST Audit)

Scrutiny of Return GSTR 1 vs 3B vs 9 vs 9C vs 7 vs 8 vs GSTR 2A/2B vs Books of Accounts with Notice handlling on Scrutiny of Return

Saturday and Sunday (Time 9.30 AM to 6 PM)

S.No	Topic	Duration (Hours)	Detailed Coverage
Day 1 – 22nd June, 2024			
1	GSTR 3B	10 AM to 11.45 AM	Details discussion of Table 3.1, 3.1.1 and Tabel 3.2 of GSTR 3B Practical Issues in Table 3.1 of GSTR 3B for Negative amount Impact of Liability of Table 3.1.1 in Cash and Table 3.2 (No Impact) of GSTR 3B Discussion on Export ledger Details discussion of Table 4 of GSTR 3B Circular 170 - New Patter of Reporting
Tea Break - 11.45 AM to 12 Noon			
2	GSTR 3B	12 NOON to 1.30 PM	Concept of Bill of Entr date and Reference date and Interlinking of ICEGATE and GSTN Practical Issues in Table 4 of GSTR 3B Table 5.1 and Table 6 - of GSTR 3B Analysis of GSTR 2A/2B and Interlinking for Scrutiny of Return with GSTR 3B/ Financial Case Study on GSTR 3B on Mix Transactions
Lunch Break - 1.30 PM to 2 PM			
3	GSTR 1	2 PM to 3.30 PM	Reporting of B2B Supplies in Tables 4A, 4B, 6B and 6C - Normal Supplies, RCM Supplies, Reporting of B2C outward supplies and Export Reporting of Debit/ Credit note for B2B/B2C/Sec 9(5) ECO Supplies Reporting of Debit/ Credit note for B2B/B2C/Sec 9(5) ECO Supplies Interlinking of Outward Supplies reported in GSTR 1 with GSTR 3B (Table 3.1/Table3.1.1)
Tea Break - 3.30 PM to 3.45 PM			
4	GSTR 1	3.45 PM to 5 PM	Table 8 vs Table 14(b) and Impact on rule 42/43 Table 14/14A and Table 15 and Table 15A - Is it new Table or Duplicate Tables ECO Supplies - Section 52 and Sec 9(5) Issue of DN/CN of ECO Supplies and Impact on AATO Live Offline Excel Utility - Filling Excel Utility - JSON - Uploading in GST Portal
5	Scrutiny and Interlinking of Return	5 PM to 6 PM	Table wise Interlinking of GSTR 1 and GSTR 3B Interlinking of GSTR 7 Interlinking of GSTR 8 Interlinking with EWAY Bill
Day 2 – 23rd June 2024			
6	GSTR 9 for FY 22-23	10 AM to 11.45 AM	GSTR 9 - Table Wise discussion for outward supply and tax liability Most common error for each table with solution GSTR 9 - Table Wise discussion for ITC Most common error for each table with solution Revant Rules / Provision of GST linking with respective table Practical Expearence Live on GST Portal GSTR 9C - Table Wise discussion Linking with GSTR 3B/ 1 /9
Tea Break - 11.45 AM to 12 Noon			
7	GSTR 9 for FY 22-23	12 Noon to 1.30 PM	Case Study on GSTR 9
Lunch Break - 1.30 PM to 2 PM			
8	GSTR 9C for FY 22-23	2 PM to 3.30 PM	Reconciliation GSTR 2A vs 2B Identification of Inelligible ITC from GSTR 2A/2B Identification of ITC which cannot be claimed based on POS Identification of ITC which cannot be claimed due to Sec 16(2)
Tea Break - 3.30 PM to 3.45 PM			
9	EWAY Bill / E Invoice	3.45 PM to 4.30 PM	Key point on EWAY Bill and Practical Issue Key point on E Invoice and Practical Issue
10	Discussion of Notice and how to draft replies	4.30 PM to 6 PM	How to Draft reply for notice on Rule 42/43 interlinking with Table 3.1.c+ Tabe 3.1.e How to Draft reply for notice on GSTR 2A/2B > GSTR 3B for prior to Circular 170 How to Draft reply for notice on ITC shown as net instead of Gross and reverse separately How to Draft reply for notice on denying IGST ITC due to POS other than recipient state Queries and Answer
Total		14 Hours	