

## FAQ on “Live Webcast Series” on GST Audit

1. What is Live Webcast Series?

**Ans.** It is an online session is organised by Indirect Taxes Committee through Live Telecasts Sessions as per below mention schedule.

Three Days Webcast on Annual return & GST Audit					
Timing: 4:00 p.m. to 8:00 p.m.					
Date	Topics	Form	DURATION (in Minutes)	Speaker	Webcast Location
02.11.2018	DAY 1	Form-9	Over View	CA A. Jatin Christopher CA. Venugopal Gella CA. Abhay Desai	Bangalore
			Part I: Basic Detail		
			Part II: Details of Outward and Inward Supplies		
			Part III: Details of ITC Declared in returns		
			PART IV: Details of tax paid as declared in returns filed		
			PART V: Particulars of the transactions for the PY declared in return from in returns of April to September of current FY or up to date of filing of annual return of previous FY, whichever is earlier		
			Part VI: Other Information		
			Table 16: Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis		
			Table 17 & 18: HSN Wise Summary of Outward and Inward supplies		
			Table 19: Late Fee		
Case Study and Q&A					
03.11.2018	Day 2	Form 9 Vs. 9C	Filing of Annual return as relevant to 9C	CA. Gaurav Gupta; CA. Virender Chauhan & CA. Ashish Chaudhary	Delhi
		Form-9C Upto Table 8	Introduction		
			<b>PART A: RECONCILIATION STATEMENT</b> <b>Pt. I-Basic details:1-4</b>		
			<b>Pt.II- Reconciliation of Turnover</b> <b>1.Reconciliation of Gross Turnover:5</b> --> Turnover 'derived':5A --> Unbilled revenue:5B, 5H (beginning and end of year) --> Unadjusted advances:5C, 5I (beginning and end of year) --> Deemed supplies:5D --> Credit notes not reflected:5E --> Trade discounts not permissible:5F --> Turnover from April 2017 to June 2017:5G --> Credit notes not permissible:5J --> Adjustments on account of supply of goods by SEZ units to DTA Units:5K --> Turnover under composition scheme:5L --> Adjustments under section 15: 5M --> Adjustment under Rule 32: 5N --> Adjustments in turnover: 5O --> Un-Reconciled turnover :5P,Q and R <b>2. Reconciliation of Taxable Turnover</b> including exempt, exports:7 <b>3. Reasons for Unreconciled differences:6, 8</b>		
Q&A					

04.11.2018	DAY 3	Form 9C- from T9 till end and Part B Certificate	PART A: RECONCILIATION STATEMENT ( <i>Contd.</i> )1. Pt. III:Tax Reconciliation --> Reconciliation of Tax payable and reason thereof:9,10--> Additional amount payable :112. Pt. IV: Reconciliation of ITC--> Credit as per books and reason thereof:12,13--> Credit reconciliation of expenses:14--> Reasons for un - reconciled difference in ITC:and Tax payable thereon:15, 163. Pt. V: Auditor's recommendations	CA. TR Rajesh Kumar; CA. Shubham Khaitan; CA. Yash Dadha	Bangalore
			3. Part B: CERTIFICATION --> Part B-Module I Same auditor certifies financials and GSTR 9C --> Part B-Module II different auditors certify Financials and GSTR 9C --> Observations and qualifications --> Conclusion		
			Audit responsibility; Code of Ethics		
			Q&A		

2. Does person need to visit any place, or they can login with their own laptop/PC?

**Ans.** Person is not required to visit any place. He may login with their own systems or laptops with id & password. However, it cannot be used for commercial purposes which would be reviewed strictly.

3. What is duration of lectures?

**Ans.** Live lecture duration is approx. 4 hours. Total time of entire series is approx. 12hrs ranging in 3 days.

4. If queries will not be answered during the session, then how can participant be able to get the answer?

**Ans.** The last sessions in webcast series would be of Question & answers i.e. only about question answer. Experts will resolve the queries of participants to the extent possible, but no guarantee can be assured for reply of all queries asked from across the country. Participants can ask queries at link <http://estv.in/icai/gstaudit/query.php>.

5. What is the fees for Live Webcast Series on GST Audit?

**Ans.** Rs 500 + GST i.e Total amounting to Rs. 590 /- (inclusive of all taxes) will be the one-time charge for complete series.

6. CPE hours will be available in case of Live Webcast Series on GST Audit?

**Ans.** Unstructured CPE hrs can be claimed on self-declaration basis at <http://www.cpeicai.org/> . No Structured CPE hrs would be given by the committee.

7. Does Video Recording of sessions available post completion of the sessions?

**Ans.** Yes, video recording would be available to you post completion of series for a limited period of viewing of 2 month i.e. it would be available up to 2 months.

8. When will Invoice be issued for "Live webcast Series"?

**Ans.** The invoice for "Live webcast Series" will be issued after completion of payment. It will be sent at your registered email-id. However, it may be noted that GSTIN would not be changed in Invoice if submitted wrongly at the time of submission of form.

**Note:** - Commercialization of the video recordings of "Paid Live Webcast Series on GST Audit" would not be permitted; otherwise a strong action would be taken against such person.

## Registration

9. Which Internet browser is suitable for registration in “Live webcast series”?

**Ans.** Google chrome is best supporting browser for e-lecture.

10. How can register for “Live webcast Series”?

**Ans.** Participant needs to visit link <http://idtc.icai.org/cc/apps/GST-AUDIT.php> wherein they can subscribe the series.

11. How to make registration?

**Ans.** Please follow the below mentioned steps: -

1. Visit link <http://idtc.icai.org/cc/apps/GST-AUDIT.php> (preferably supported by google chrome).
2. Fill the registration/subscription form.
3. Enter all requisite information.
4. Click Proceed then it will redirect you for payment gateway,
5. Complete payment and you can easily subscribe the Live webcast series.

12. Any remedy, in case GSTIN number entered wrongly?

**Ans.** In case you have entered incorrect **GSTIN number**, then it **cannot be rectified in invoice**. That’s why please enter correct GSTIN number.

13. After Registration, how will you get the details of “Live Webcast Series on GST Audit” viewing?

**Ans.** After making payment, you will get an automatic acknowledgement from the system on your registered email id which will contain the detailed procedure of the viewing including the Redeem code of viewing the webcast through which a login id and password would be created by yourself.

14. Whether the video lecture can be seen on mobile phones also?

**Ans.** Yes, the video can be viewed from Mobile, Laptop or Desktop but you can access with two devices only as it will be blocked after use of 2 IP addresses. So, don’t share your login details with anyone.

15. Whether these videos can be downloaded?

**Ans.** No, videos are available only in online mode.

16. Whether, after making online payment from Bank Server I am required to return to the ICAI Website.

**Ans.** Yes, you must return to the ICAI website after making payment, otherwise your payment status will not be updated on our system and your registration will not be confirmed.

17. Is there any offline mode of payment available for registration to Live Webcast Series on GST Audit’s?

**Ans.** There is no any offline mode of payment.

18. Does any certificate would be granted to those registering for Live Webcast series?

**Ans.** No, certificate would be granted, and no assessment test would be conducted for participants of Live webcasts series on GST Audit for FIP’s since this Live webcast series initiative is for knowledge purpose only.

19. After making payment, whether the amount could be refunded?

**Ans.** No, the amount once paid could not be refunded in any case.

- 20.(a) What happened in case you entered incorrect email id, name, membership number, etc.?  
(b) What will happen in case the payment is debited from your account, but no email is received on the registered mail id?

**Ans.** In case you have entered incorrect email id, then you won't get the acknowledgment and details on your mail. Hence, mention your email id correctly. Further, you may write to us at [ccgst@icai.in](mailto:ccgst@icai.in) in case of non-receipt of details with your brief.

In case the payment is debited from your account, but no mail received, you may write to us at [ccgst@icai.in](mailto:ccgst@icai.in) or can call at 0120-3045954.

21. Whom should be contacted in case recordings are not accessible online even after making payment?

**Ans.** For Technical Support in case your video is not working properly at your system, please call at Support Helpline No.: +91 8347413099, +91 9724207428 and WhatsApp Helpline No.: +91 8347413099 with details received on your email or write an email to [webcast@sanghviinfo.com](mailto:webcast@sanghviinfo.com) .