

# Audit by GST Authorities and Key Case Laws – WTC

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CA Pritam Mahure and Associates  
[11-01-2023]



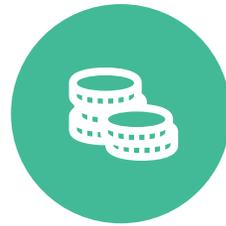
# Key Points!



LEGAL  
PROVISIONS



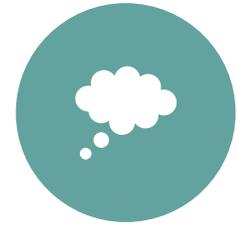
OUTWARD  
SUPPLY



INWARD SUPPLY



ISSUES AND  
CHALLENGES



QUESTIONS

**GST – 1.07.2017!**



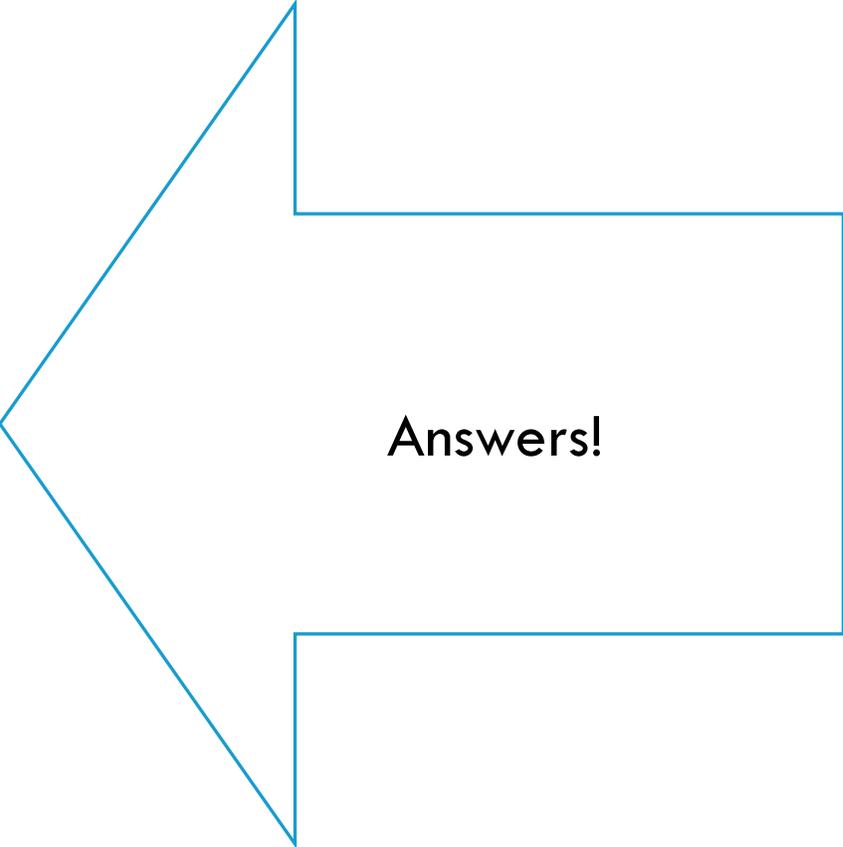
# REAL TIME!

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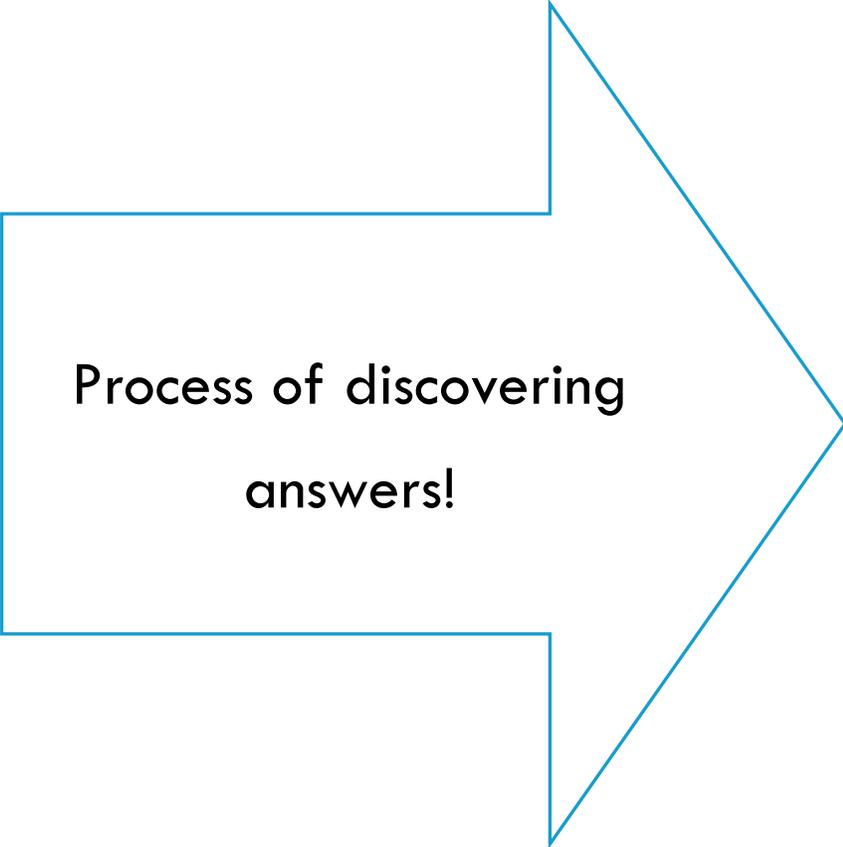
Upload E-way Bills!

Upload E-invoices!

# OBJECTIVE!



Answers!



Process of discovering  
answers!

# ARE THERE ANY DEFINITE ANSWERS?

Excise

- 77 years



ST

- 29 years

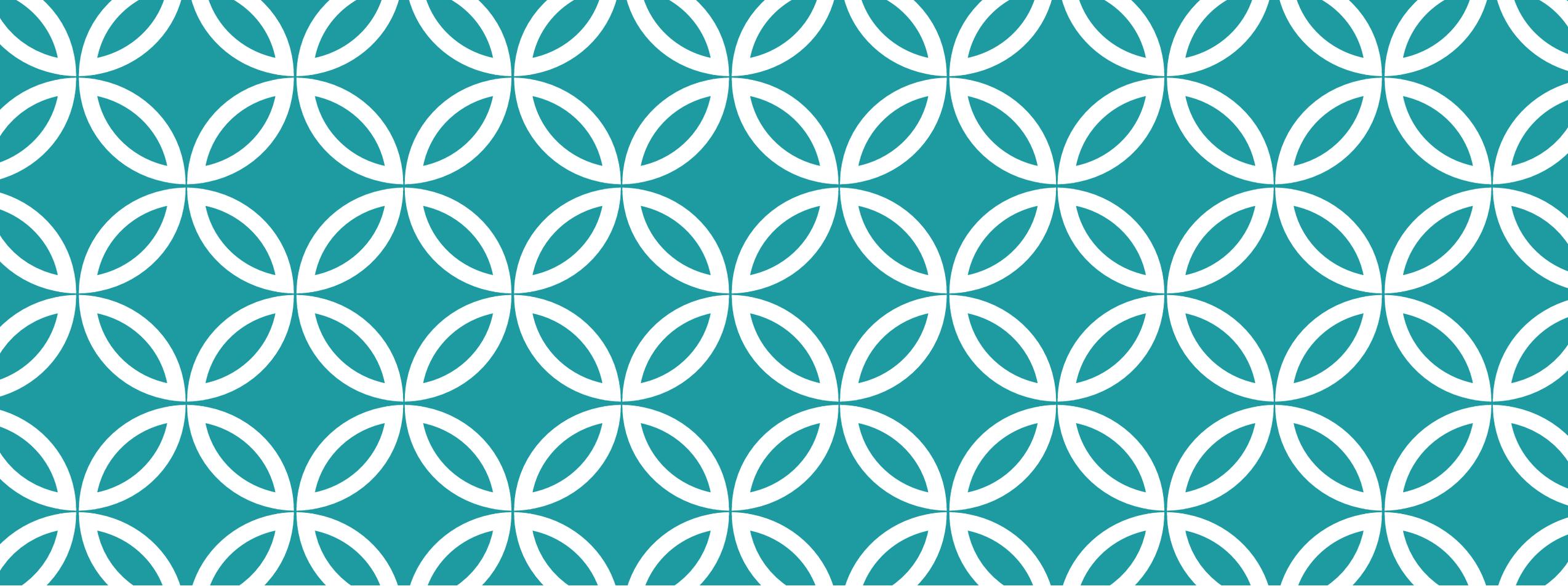


GST

- 5.25 yrs



Nidhi Chanani



**AUDIT!** |

# AUDIT!

Its

- First time!
- Nth time!

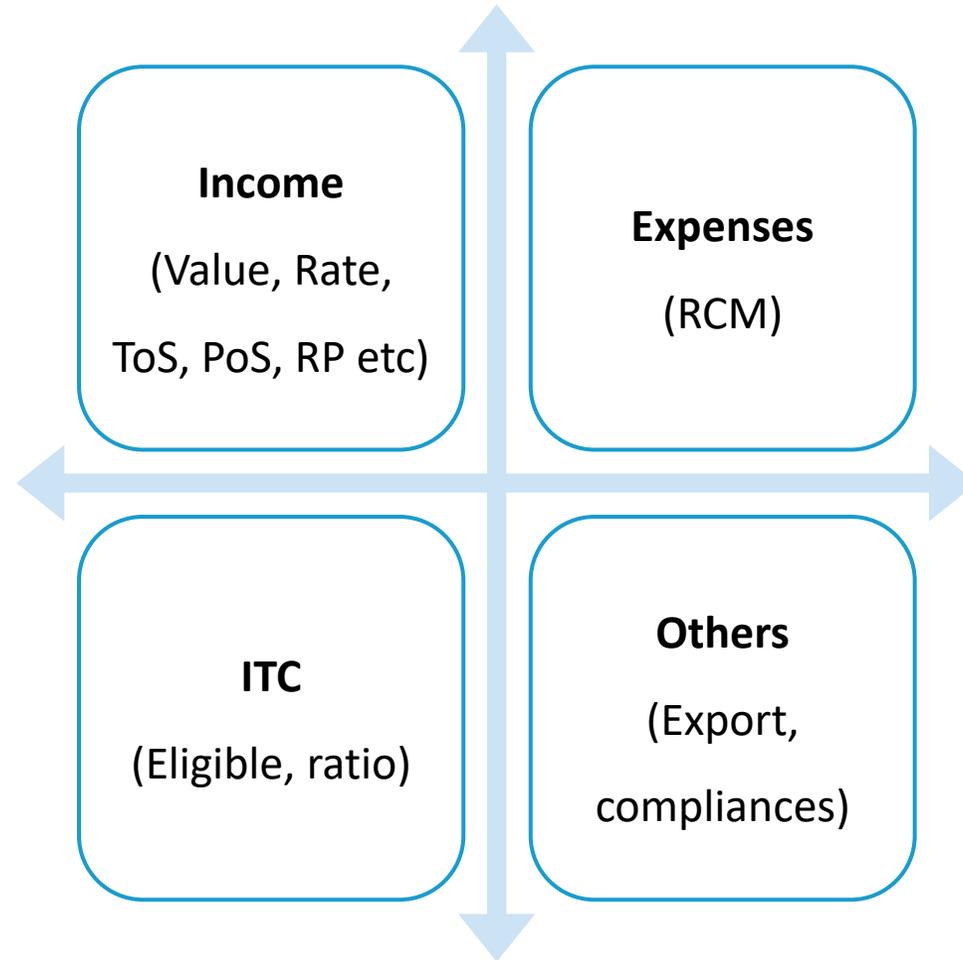
At stake!

- Revenue
- Expense

Approach

- Facts
- Law

# TOOL!



# Other aspects!

## Financials

- TB
- P/L
- B/S
- Notes to Accounts

## Contracts

- Customers
- Related Persons
- Vendor
- Employee

## Other laws

- Income Tax Act
- FEMA
- Customs
- Factory Act etc

## ERP

- Accounting system/ policies

# Burden of proof!

## Supply

- ?

## ITC

- **Section 155 Burden of proof** —  
*Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.*

Ice-cream?



## Ice-creme

| Particulars   | Goods   | Services  |
|---------------|---|---|
| Description   | Ice cream and other edible ice, whether or not containing cocoa | (ii) Supply of 'restaurant service' other than at 'specified premises'<br>... |
| Not. No.      | 1/2017-CT   | 11/2017-CT  |
| Rate          | 18%<br>(Sr. No. 22 of Sch. III)                                 | 5%<br>(Sr. No. 7 of Sch. III)   |
| Heading / SAC | 2105 00 00  | Heading 9963 (Accommodation, food and Beverage services)                      |

# Bread?



Premium  
Bake Rusk

200  
g

# Mere rusk-e-...!

| Particulars   | Bread   | Rusk  |
|---------------|---|---|
| Description   | <b>Bread</b> (branded or otherwise), except when served for consumption and pizza bread | <b>Rusks</b> , toasted bread and similar toasted products |
| Not. No.      | 2/2017-CT   | 1/2017-CT   |
| Rate          | Nil<br>(Sr. No. 97)   | 5%<br>(Sr. No. 100 of Sch. III)                           |
| Heading / SAC | 1905  | 1905 40 00  |

# Bread?



Khari?



# Khari!

| Particulars   | Rusk  | Others  |
|---------------|---|---|
| Description   | Rusks, toasted bread and similar toasted products | Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, .., sealing wafers, rice paper and similar products ... |
| Not. No.      | 1/2017-CT   | 1/2017-CT   |
| Rate          | 5%<br>(Sr. No. 100 of Sch. I)                     | 18%<br>(Sr. No. 16 of Sch. III)   |
| Heading / SAC | 1905 40 00  | 1905  |

# Questions?



# Thank You

We would love to hear your suggestions or queries!

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