

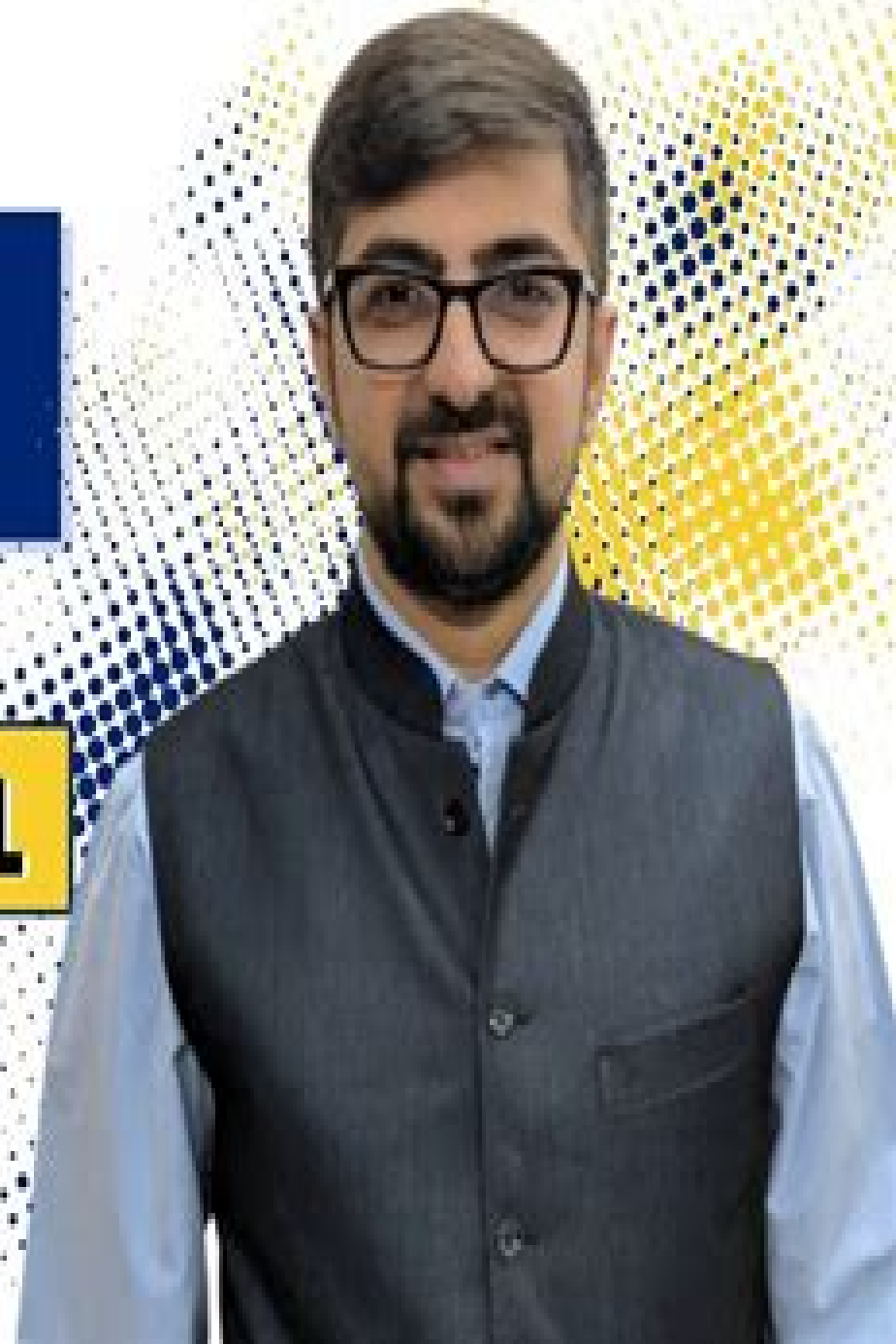
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**United States. Internal Revenue
Service, Tax Analysts and Advocates**



Icai Practice Manual On Excise Audit:

Madhukar Hiregange's A Practical Guide to GST Audits and Certification (5th edition) CA Madhukar Hiregange, CA Ravi Kumar Somani, Shri B.S.V. Murthy, CA Mahadev. R, 2021-09-30 The fifth edition of this book has been written with a perspective to enable the taxpayers to ensure compliance with the applicable provisions of GST related to filing of annual returns and self certified Form GSTR 9C The vast experience of the four authors totaling about one hundred years in consulting adjudicating judging and implementation of indirect taxes would immensely help the professionals implement GST provisions and conduct of audit in an easier way while providing value to their clients employers The book is divided into 6 parts as follows Part 1 Overview of GST law and insights on good accounting practices record maintenance and documentation to facilitate returns filing reconciliation and professional opportunities from the perspective of GST Audit Part 2 Background of the Annual returns role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Annual Returns in Form GSTR 9 Part 3 Background of the GST Audit role of professionals and a detailed clause by clause analysis with practical FAQ s for filing the Reconciliation statement in Form GSTR 9C Part 4 Checklists formats ICQ s templates and practical methodology of conducting GST Audit verification of documents transactions after evaluation of internal control reconciliations with tips to mitigate demand common errors to avoid Part 5 Customs Audit year end action points for taxpayers other GST certifications and Departmental Audit and some useful decisions Part 6 Appendices containing the gist of important notifications guidance notes standards forms of audit under GST and important templates for ready reference of professionals KEY FEATURES Includes practical tables giving Step by Step approach with internal control questionnaires checklists templates Good accounting practices review program and reconciliation statements for Filing annual return with checklist and enabling formats Audit certification Detailed analysis of reporting comments remarks and qualifications in Part B of GSTR 9C along with exhaustive list of sample observations remarks to be reported which would be relevant till FY 2019 20 Detailed discussion on various other key reconciliations including ITC outward supplies etc Extensive list of common errors to be avoided in GST while doing preparation for audit Coverage of key reconciliations viz GSTR 2A to 3B GSTR 1 to 3B etc Extensive discussion on professional approach to GST audit using the internal control questionnaire and sample audit program for enabling taxpayers in filing GSTR 9C form Insights on key year end activities relationship between GSTR 1 GSTR 3B GSTR 9 Covering important tools techniques for optimization of tax ITC year end actions and some decisions in favour of taxpayers to avoid future disputes and adding value Visit <http://bit.ly/GSTAudit> for updates and information Practical Guide to GST on Real Estate Industry CA Madhukar Hiregange, CA Sudhir V S, CA Roopa Nayak, CA Virender Chauhan, 2021-06-10 About the book The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Real Estate Industry The comprehensive and in depth practical knowledge of the four authors would help in implementation of the provisions in an easy manner This book is divided into

eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on real estate developers Complex Developers Joint development contractors and other income Part 3 Detailed operational law containing classification registration tax credits documentation payments etc Part 4 Detailed procedural law containing assessment audit advance ruling appeals penalties demands etc Part 5 Tax planning avenues GST and RERA Transitional provisions Part 6 Disputes and department actions focussing on possible dispute area resolution Part 7 Role of Professionals from GST audit and tax planning perspective Part 8 Miscellaneous 220 FAQs and filled forms Appendices containing FAQs released by CBIC and Important Notifications Key Features Detailed and practical analysis of the GST provisions with case laws pertaining to the real estate industry Covering all possible dispute areas along with their resolutions Detailed analysis of the tax planning aspect Covering extensive FAQs for removal of doubts Blank as well as filled forms for better understanding Detailed discussion on the role of professionals on how they can help in various GST matters Visit <http://bit.ly/GSTrealestate> for Free online updates and important information

GST Audit Handbook - Government Perspective CA Madhukar Hiregange, CA Roopa Nayak, Shri B.S.V. Murthy, 2021-05-31 About the Book This book supplements and expands the concepts guidelines principles details and working methods in the GST Audit Manual published by the government wherever it was felt that there is a need This book is divided into 12 chapters as follows Chapter 1 Overview of GST Law Chapter 2 Objectives principles and statutory provisions of department audit Chapter 3 Selection of taxpayers for audit Chapter 4 Preliminary work Before allocation of audit Chapter 5 Preparation for audit with the help of available and collected data and desk review Chapter 6 Audit verification conduct of audit Chapter 7 Audit report and follow up Chapter 8 How to Read Financial Reports Statements Chapter 9 Relevant Accounting Standards for the purpose of auditors Chapter 10 Important decisions relevant for audit Chapter 11 Common errors Chapter 12 Modus operandi of frauds and detection of GST frauds KEY FEATURES Includes drafts of letters to tax payers Contains detailed internal evaluation questionnaire Samples of walk through audit plan tables for trend and ratio analysis Details of verification work in the office before audit and during audit Covers latest case laws relating to audit and GST issues Contains guidance on How to read financial reports Discussion of relevant Accounting Standards

Madhukar Hiregange's A Practical Guide to GST Audits and Certification CA Madhukar Hiregange, Shri B.S.V. Murthy, CA Mahadev. R, CA Ravi Kumar Somani, 2021-03-15 About the Book The fourth edition of this book has been written with a perspective to enable the taxpayers to ensure compliance with the applicable provisions of GST The vast experience of the four authors in consulting adjudicating judging and implementation of indirect taxes would immensely help the professionals implement GST provisions and conduct of audit in an easier way while providing value to their clients employers The book is divided into 5 parts as follows Part 1 Overview of GST law and insights on good accounting practices and professional opportunities from the perspective of GST Audit Part 2 Background of the Annual Returns role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Annual Returns in

Form GSTR 9 Part 3 Background of the GST Audit role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Reconciliation statement in Form GSTR 9C Part 4 Checklists Formats FCQ s Templates and Practical Methodology of conducting GST Audit verification of documents transactions after evaluation of internal control reconciliations with tips to mitigate demand common errors to avoid Part 5 Customs Audit year end action points for taxpayers other GST Certifications and Departmental Audit Appendices containing the gist of important notifications guidance notes standards forms of audit under GST and important templates for ready reference of professionals *Excise Tax Audit Procedures* United States. Internal Revenue Service,Tax Analysts and Advocates,1975 **Excise Tax - Obligations Not in Registered Form** Internal Revenue Service,2013 **AICPA Audit and Accounting Manual** American Institute of Certified Public Accountants,1982

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