

# Half Day Workshop on GST

10 January 2026 10:00 AM - 10 January 2026 01:30 PM

## Brief Overview:

### MADRAS MANAGEMENT ASSOCIATION

Presents

Half day Exclusive Workshop on

## **GST 2026: KEY TRENDS, CHALLENGES & COMPLIANCE**

Date: Saturday, Time: 10:00 AM - 1:30 PM

Venue: Madras Management Center, Chennai.

Exclusive Half-Day Workshop on GST Compliance Mastery at MMA:

In today's dynamic regulatory environment, **Mastery of Goods and Services Tax (GST)** has become a strategic necessity for finance professionals and business leaders. Recognising this imperative, the **Madras Management Association (MMA)** presents an **exclusive half-day executive workshop** designed to deliver **practical, actionable insights** into GST compliance, recent updates, and strategic business applications.

Scheduled for **early 2026** at **MMA's state-of-the-art Management Centre, Chennai**, this intensive programme equips participants to confidently navigate evolving GST regulations, manage compliance risks, and align tax processes with operational efficiency. Through expert-led discussions and real-world perspectives, the session enables organisations to ensure **seamless operations, improved working capital management, and sustainable cost optimisation**.

This workshop is ideal for corporates seeking to strengthen their internal GST capabilities and prepare their leadership teams for the challenges and opportunities ahead.

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## Session content:

- **Input Tax Credit Tightening**

Input Tax Credit (ITC) claims now hinge on GSTR-2B reconciliation, with Rule 36(4) capping provisional credits at 5% and Rule 86A enabling 1-year ITC blocking for mismatches—critical for manufacturers reliant on multi-state raw material procurement.

- Strategies for GSTR-2B based claims: Automate monthly reconciliations using ERP integrations to match purchase invoices against supplier GSTR-1/2B.
- Handling blocked credits: Appeal via DRC-01 within 30 days; document provisional assessments for capital goods like machinery.
- Case examples: Live examples - case studies etc.

## **Compliance Pressure**

GST return deadlines (GSTR-3B by 20th/22nd/24th) are non-negotiable, with AI-driven error detection triggering 100-200% penalties under Section 122—manufacturing faces higher scrutiny on high-volume B2B transactions.

- Common errors & penalties: ITC mismatches (Rs. 10K-Rs. 25K per return), late e-way bills (Rs. 10K+), and HSN code omissions for intermediates.
- Live demo/walkthrough: Step-by-step GSTR-1/3B filing simulation using GST portal for a hypothetical auto parts exporter, highlighting QR code mandates.

## **Departmental Audits & DRC-01A**

Scrutiny surged 40% in 2025 due to GSTN analytics flagging ITC chains in manufacturing hubs like Gujarat and Tamil Nadu; DRC-01A notices demand responses within 15 days.

- **Why increased:** Focus on excess ITC claims (20%+ of turnover) and undocumented job work.
- **Handling notices / documentation:** Maintain digital audit trails (e-invoices, e-way bills) for 8 years; use Form GST APL-01 for appeals.
- **Real-life red flags:** Unreconciled capital goods ITC (e.g., plant/machinery) or circular trading in metal sectors.

## **RCM & Unregistered Purchases**

- Reverse Charge Mechanism (RCM) applies to freight (GTA services Rs. 7.5L), legal fees, and sponsor services—mandatory for corporates sourcing from unregistered MSME vendors common in manufacturing supply chains.
- Scope: 18% GST on GTA without ITC if unregistered; 5% TCS on job work.
- Best practices: Vendor classification via Aadhaar OTP, self-invoicing under Section 31(3)(f), and ITC tracking in GSTR-2B.

## **Fake Invoicing Crackdowns**

- Post-2025, GSTN's DIRP module flags 30% more bogus invoices targeting manufacturing via shell vendors; penalties include 100% ITC reversal + 18% interest.

- Identification: Check GSTR-2A/2B mismatches >10%, sudden supplier turnover spikes, or common PAN addresses.
- Vendor due diligence: Annual KYC via GST portal, trade reference checks, and blacklisting high-risk suppliers in ERP systems.

### **Refunds & GSTAT Procedures/Timelines**

- Export refunds (under LUT) process in 2-6 months via ICEGATE; GSTAT appeals must file within 3 months (extendable to 4) with 10-20% pre-deposit.
- Procedures: File RFD-01 with e-BRC/shipping bills; track via GST portal dashboard.
- Timelines/manufacturing tips: Prioritise IGST refunds for zero-rated supplies (e.g., auto components); use Table 6A auto-population to avoid delays.

### **Cross Charge/ISD/Inter-company Transactions**

- Mandatory ISD registration for heads with Rs. 20L shared services; cross-charges on intra-group raw material transfers attract 18% GST if exceeding de minimis.
- Key rules: Distribute ITC proportionally via GSTR-6 by 13th; invoice inter-unit transfers as supplies.
- Manufacturing specifics: Job work cross-charges (e.g., from holding to subsidiary plants) require e-invoicing; audit-proof via transfer pricing docs.

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## **For Whom:**

- **Who can Attend**

Ideal participants for the GST 2026 workshop on manufacturing corporates include finance and tax professionals handling high-volume compliance in production environments.

### **Core Finance Roles**

- CFOs, Finance Controllers, and Tax Heads managing ITC claims, GSTR filings, and audits in manufacturing firms.
- Accounts Managers focused on reconciliations, refunds, and cross-charges for multi-plant operations.

### **Supply Chain & Operations**

- Supply Chain Executives dealing with e-way bills, RCM on freight/GTA, and vendor due diligence.
- Procurement Leads ensuring unregistered purchase compliance and fake invoice prevention.

### **Compliance & Legal Teams**

- GST Compliance Officers and Internal Auditors preparing for DRC-01A notices and GSTAT appeals.
- Company Secretaries and Legal Advisors navigating inter-company transactions and job work rules.

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## **Key Takeaways:**

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- Automate monthly GSTR-2B reconciliation to navigate Rule 36(4) 5% ITC caps and Rule 86A blocks on raw materials/capital goods.
- Appeal blocked ITC via DRC-01 within 30 days, using provisional docs for machinery; recover via GSTAT with bank guarantees.
- File GSTR-3B by strict deadlines (20th/22nd/24th) to dodge 100-200% penalties on mismatches, HSN errors, or late e-way bills.
- Maintain 8-year digital audit trails; respond to DRC-01A in 15 days, avoiding red flags like excess ITC (>20% turnover) or circular trading.
- Self-invoice RCM on unregistered GTA/freight (Rs. 7.5L), legal services at 18% GST; annual KYC to flag DIRP fake invoice risks (>10% mismatch).
- File RFD-01 for 2-6 month IGST export refunds; GSTAT appeals in 3-4 months with 10-20% pre-deposit.
- Mandate ISD for Rs. 20L shared services; e-invoice inter-plant cross-charges proportionally via GSTR-6 by 13th.

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## **Facilitator profile:**

### **CA Sumit Kedia**

- Sumit Kedia is a practicing Chartered Accountant & Partner at A.K.Lunawath & Associates specialising in Indirect Taxes.
- He is presently advising a portfolio of clients from Automotive, Auto Ancillaries, IT/ ITES, Construction, Infrastructure, Education and Entertainment Sectors.
- Sumit is a member in various professional and other forums and is an executive committee member at Tamilnadu Economic Affairs & Taxation Panel Committee of Confederation of Indian Industry (CII).
- He has also carried out GST Impact Study, Implementation and Training for various Public Sector Undertakings, Listed entities & Corporates.
- He is empanelled as a faculty to train the IRS (Indian Revenue Service) officials at their Headquarters Training Institute in India.
- He has authored a comprehensive book on GST Audit and Annual Return and also on key implications of GST on Financial Statements which was released by Shri TN Manoharan (Chairman, Canara Bank, Padma Shri Awardee and Past President of ICAI) and Shri KM Ravichandran, Commissioner, GST & Central Excise (Chennai South Commissionerate).

- He is associated with the Institute of Chartered Accountants of India as a resource person for its CPE Programs, GST Certification course & is also a faculty member for educating CA Students.
- He has addressed more than 2000 seminars on Indirect Taxes at various platforms including ICMA, CII, FICCI, Comptroller & Auditor General of India, Defence Training Institute of Government of India, Indian Air Force, National Academy of Customs, Indirect Taxes and Narcotics, Madras Management Association, Andhra Chamber of Commerce, Atal Incubation Centre,
- Central and State GST Departments, Service tax & Central Excise Commissionerate, Large Tax Payer Unit, International Chamber of Indirect Tax Professionals, Chartered Accountant Study Circle, Society of Auditors, Universities, Trade Associations, etc.
- He has contributed articles in various professional magazines including Chartered Accountant Study Circle, Industrial Outlook magazine and International Fiscal Association.

### **Fee Details:**

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- Member amount : Rs 1770.00- (Including 18%GST)
- Non Member amount : Rs 2124.00- (Including 18%GST)
- Total Member count :