

# KNOW YOUR GST PERSONALITY BY SUDHIR HALAKHANDI



**INTERVIEW WITH GST PERSONALITY CA SUSHIL GOYAL**

**28<sup>TH</sup> MARCH 2020**



**CA SUSHIL GOYAL**



Dear Friends

Namaskar

**Today I have** with me one of the renowned GST Personality CA **SUSHIL GOYAL B.Com (H), FCA, DISA (ICAI)**. He is a Chartered Accountant from 1996; He is author of a Book on Service Tax and has immense contributions on GST to his credit. CA Sushil Goyal has developed a system of sending small GST messages to professionals and Tax payers for spreading the GST Knowledge.

**He has served** as chairman of the GST and Indirect tax committee of ICAI in 2019 and at present he is vice-chairman of the Committee. He has a very active role in preparation of the GST material of the committee.

**He has to his** credit a Book on Service Tax which has its 10 editions till date. A second term central council member **CA Sushil Goyal** has to say a lot about himself, profession and GST in this interview.

**Today I have** with me in this program **CA (Dr.) Arpit Haldia**, a prominent GST Expert.

**Let us** have a talk with GST Personality **CA SUSHIL GOYAL**.

-Regards

CA SUDHIR HALKHANDI

28<sup>TH</sup> March 2020

## **KNOW YOUR GST PERSONALITY - CA SUSHIL GOYAL WITH SUDHIR HALAKHANDI**

**SUDHIR HALAKHANDI:** CA SUSHIL GOYAL Sir! You are most welcome on our unique and innovative Program “Know Your GST Personality by SUDHIR HALAKHANDI”.

Today we have with us in this program one more GST Expert CA (Dr.) ARPIT HALDIA also. Welcome CA (Dr.) CA ARPIT HALDIA. We both will ask you Questions to CA SUSHIL GOYAL.

CA SUSHIL GOYAL: Thanks, Sudhir ji for unique program.

**CA ARPIT HALDIA:** CA Arpit Haldia This Side..A Warm Welcome CA SUSHIL GOYAL Sir

CA SUSHIL GOYAL: Thanks, Arpit ji.

**SUDHIR HALAKHANDI:** CA Sushil Goyal Sir please tell us something about your Schooling, College and Article ship. Further about your native place and how you are passing your time in Lockdown?

CA SUSHIL GOYAL: I have completed my schooling from Hindi English High School and College from Tinsukia College both are situated in Tinsukia a town in upper Assam. I did my Article ship from M/s Ghoshal & Co, Chartered Accountants, Kolkata.

My Native place is in Haryana in fact I was born in our village house.

During lockdown I am passing my time attending or discussing GST webinars and number of meetings of ICAI continuously taking place. Further I put on some weight during this time so now started some physical exercises also. Doing both time morning and evening.

**SUDHIR HALAKHANDI:** So sir your native place is Haryana, education from Assam and CA from Kolkata. Now at present where are you living means which Place?

**CA SUSHIL GOYAL:** Finally, I got settled in Kolkata. After completing my CA started practice here only.

**SUDHIR HALAKHANDI:** Ok Sir. Now over to You CA ARPIT HALDIA for Next question... Arpit Sir Please....

**CA ARPIT HALDIA:** Mr. Sushil Goyal you are a Central Council Member and it is not for the first time that you got the opportunity to represent your region in ICAI decision making body. Earlier you were Chairman of EIRC also. Now a question every member has in his mind –

- a) How it is difficult to contest ICAI Election?
- b) What is the inspiration, and
- c) How do you manage it with your professional responsibility?

**CA SUSHIL GOYAL:** Contesting ICAI election is not difficult. If you wish to serve profession you can contest. Yes, you have to be in contact with your voters and more important you must be approachable or available to



professional friends. Members elected me considering my service to the profession in the field of Indirect Taxes. The only inspiration is to serve the profession. Number of things I have in mind to do for the profession. I have special interest for students.

Yes, it is little difficult to manage both together but once you come into it, things fall in place. Why you asking such question do you have any plan for election?

**CA ARPIT HALDIA:** Good Rebound Sir...No Plans but since you are an old guard in this field your words would be a learning not only for the group members but also for the readers who would be benefited by your views..And nobody knows who might make his mind to contest the elections..The learning from your valued words is that one has to be amongst the members and working for the members so as to be elected by the members. Thank You Sir. Now over to you Sudhir Halakhandi.

**SUDHIR HALAKHANDI:** Now My Next question.....You are a writer also and have written a Book on Service Tax. Please tell me what is the practical process of writing a Book because accuracy in writing is must while writing a Book. How it was planned and implemented by you.

**CA SUSHIL GOYAL:** Yes, Writing on any subject is not so difficult if it is done with proper pre planning. My book has published up to 10th edition and each edition has different planning. But help of support team is must. I used to draft sketch of each chapter and with the help of support team these were developed and editing was my job. After editing and vetting was done by senior team members.

**CA ARPIT HALDIA:** You are Vice-chairman of GST & Indirect Tax Committee of ICAI and we all know that at that level great things are being done. Lot of quality literature has been released by ICAI in recent years related to GST. Please tell us.

a) What is the process of preparation of Literature at ICAI especially at GST and Indirect Tax committee?

b) Is it a continuous process?

**CA SUSHIL GOYAL:** Arpit ji Yes, I was Chairman of the committee last year and before that I was Vice chairman for 3 years. This year again serving as vice chairman of the committee. Because if you are member of any standing committee of ICAI you can't become chairman of any committee as I am member in exam committee I am serving as vice chairman.

Thanks for nice words for the committee. The GST & IDT Committee decides which publication to be prepared and then with help of few members, we prepare draft and get it vetted from other set of members. After that the committees discuss and release the publication. Same thing happens with the publications which need revision or update. It is a continues process.

**CA ARPIT HALDIA:** Yes Sir. Just for an Example. Back Ground Material Released by ICAI has become the benchmark for many members for reference and the manner in which issues have been compiled and reported is really appreciable...More Power to the GST & IDT Committee for the good work in future..

**SUDHIR HALAKHANDI:** Yes Thanks Arpit. Sir, The literature prepared by the Committee is very useful and authentic. Congrats. Sushil Sir.

Sushil Sir, This is not our first meeting..... You remember the Prime Time Program on the eve of introductions of GST.

My Book and your interview were in the same program....

CA SUSHIL GOYAL: Yes I remember that I was basically representing you only. I remember invite was for you and since you were away from Delhi. I attended the interview.

SUDHIR HALAKHANDI: Sir, the channel told me for someone from ICAI... I contacted a very senior Council member and he told that you should be a suitable person.. So sir you were representing ICAI....

Now coming back to Literature by GST and Indirect Tax committee. How the members can get literature on GST prepared by GST and Indirect tax committee? Both in Hard copy and Soft copy ? Please tell us for the benefit of Members.

CA SUSHIL GOYAL: Whenever committee decides for any publication it also decided mode of publication also i.e. Hard Copy and Soft Copy or only Soft Copy. All soft copies are available for free download at the website of the committee [idtc.icaai.org](http://idtc.icaai.org) and hard copy can be purchased online from [8](http://icaai-</a></p></div><div data-bbox=)



cds.org web portal of ICAI Because now ICAI publications are available online only.

**SUDHIR HALAKHANDI:** Sir there is a suggestions for ICAI CA Journal It is a Monthly Journal and in current scenario a weekly Magazine is required. What is your opinion?

**CA SUSHIL GOYAL:** Yes, agreed. Because most of the members subscribed for e-journals. So weekly edition is better.

**CA ARPIT HALDIA:** You are a GST Expert and also associated with GST Since its implementation.

- a) Please tell us about your experience with introduction of GST?
- b) Is it a Good and Simple Tax?
- c) What should have been done by Lawmakers to make it more effective and user friendly?

**CA SUSHIL GOYAL:** I consider myself a student of GST. It is huge subject and also dynamic in nature for someone to understand in full is little difficult. My opinion GST under no circumstances can be considered as simple tax.

All we know the portal was not tested before implementation and now they are understanding problem, example of that is segregated due dates for GSTR 3B.

In my opinion lot of things to be done to make it simple tax. First and foremost the understanding of difficulties of the trade and just to protect revenue they should not put so many condition before the tax payers.

**CA ARPIT HALDIA:** There are section 16(4) and Rule 36(4) in the GST Law. There is an opinion in the GST Expert circle that these provisions are biggest hurdle for the Tax Payers. What is your opinion and what are your suggestions to law makers in this respect

**CA SUSHIL GOYAL:** Section 16(4) which restrict credit in terms of the time period or time limit up to which one can take credit. I think this restriction is not at all required; it is not helping government in anyway rather disturbing the genuine tax payer.

About Rule 36 (4) which restrict credit in terms of the amount up to which one can take credit based on the entries coming in the GSTR-2A.

I think this restriction may be kept based on high value or specific transaction based on some criteria. It is creating problem to little tax payer who is procuring from small tax payers, they are filling returns quarterly. It is helping government in reaching the targeted tax collection but disturbing the small tax payers.

**CA ARPIT HALDIA:** Very Big Hurdle for Genuine Tax Payers and what's more vires of Both Section 16(4) and Rule 36(4) are up for testing by the Courts. Thank you Sir for your Views.

**CA SUSHIL GOYAL:** If we directly relate this with collection which simple indication of higher cash outflows from tax payers.

**SUDHIR HALAKHANDI:** The decision of AAR Rajasthan with respect to Director's remuneration is also a matter of debate in GST circle. Do you agree with this decision? There is an opinion that such types of decisions are creating more confusion instead of clearing the same?

**CA SUSHIL GOYAL:** The decision given by AAR Rajasthan is not agreeable to me. I don't find any merit in the ruling; moreover it has not discussed the ground why such decision is being taken by the authority.

We can consider such AAR as non-speaking one and I am fully agreed with you that such decisions will create confusion rather solving.

**CA ARPIT HALDIA:** True Sir...And somehow the judgment got more coverage than required due to the lockdown period and the series of webinars going on..so everybody latched on to the Judgment..

**SUDHIR HALAKHANDI:** Sir, Since last 3 years GST professionals are working very hard to complete the procedural part of GST. It was a very tough task for them. Both Physically and mentally. It was a fact. Do you have any suggestion for them to do the work without tension?

**CA SUSHIL GOYAL:** In fact the professionals have faced much problem due to GST and slow reaction of the government towards the problems caused both mental and physical.

Only suggestion one can give under the present situation is to increase use of technology and try to complete the work before due dates. If we wait for the last date, we always face difficulties.

**SUDHIR HALAKHANDI:** Sir, we are receiving GST messages from your side on WhatsApp on regular basis. These are very useful for professionals. How it was started and what is the process of preparation involved in it.

**CA SUSHIL GOYAL:** Thanks! We call them IDT Tips. I started during the period of service tax and same is now continued in the GST. We draft tips keeping in mind that people want to read small messages and we tried to convey our thoughts in one or two sentences. It more than 1300 now. Preparation of Tips requires complete understanding of the topic. It also requires extra efforts to keep them small.

**SUDHIR HALAKHANDI:** 1300!! Amazing sir. They are very much helpful to professionals...Very good job for the profession sir.

**CA ARPIT HALDIA:** The procedures and compliance in GST have been very tough at the initial stage and now Lawmakers are trying to make it simple. Instead whether lawmakers should have gone other way around..Initially simple procedures and then make them rigid as the law would have settled.

**What is your opinion?**

**CA SUSHIL GOYAL:** Yes it should be reverse strategy but what I feel it was implemented without testing or understanding knowledge of the common man.

**CA ARPIT HALDIA:** Agreed Sir..May be that has been the biggest drawback..

**CA SUDHIR HALAKHANDI:** Biggest Mistake Sir.

**SUDHIR HALAKHANDI:** Sir, are you from a family of CAs or your are the first professional from the family. Tell us something about your family.

**CA SUSHIL GOYAL:** I am the first CA in my family. My father was into transport business which is now looked after by my younger brother. I am happily married to my loving wife Reena and we blessed with one son Sidhant, who is now pursuing CA.

**SUDHIR HALAKHANDI:** Sir, You are the vice chairman of the GST and Indirect tax committee. Once I was also co-opted member of that committee. Members and Experts generally ask a question how the selection of co-opted members is made.

**CA SUSHIL GOYAL:** As you served as co-opted member to the committee you must be aware about the process. Anyway let me tell all of you that it is done by the president, ICAI on the recommendation of CCM.

**SUDHIR HALAKHANDI:** Are we talking to President in Making ICAI? What is your plans sir? Leading this prestigious Institution which is one

of the biggest Accounting bodies of the world should a dream to a professional leader like you sir.

CA SUSHIL GOYAL: Sudhirji once you are in the council everybody facing similar question day in day out. But it is not the member's planning it is the decision of we all 32 CCM who chose president for the year. Given chance I will also like to serve the profession in this capacity also.

CA ARPIT HALDIA: There are ups and down in every body's Professional Life. What are your happiest moments in your professional journey?

CA SUSHIL GOYAL: My happiest moments are many. When my first article published in ICAI Journal, when My first book published in 2005, When I won my first case in CESTAT.....

SUDHIR HALAKHANDI: You have lot of sir... and more to come...

CA SUSHIL GOYAL: Thanks in advance.....

CA ARPIT HALDIA: We Sincerely Hope that there are many more to come and may be one of them have just been expressed by Sudhir Sir.

SUDHIR HALAKHANDI: Congrats in advance sir.

CA ARPIT HALDIA: Lot of Webinars are being organised by the ICAI and its Branches. Sir, you have a very big role in it since you are the Vice-Chairman of the GST and Indirect Tax committee. Members and readers are eager to know how can a member become part of Writing



Panel or Speaker Panel of Indirect Tax Committee. There are many young Chartered Accountants who would be interested in his reply..

CA SUSHIL GOYAL: Yes I understand now these webinars are future of the profession and helping all. The topic and speaker decided by the committee and usually based on the requisition we receive from our member and faculty we chose from available lot. Anybody can write for committee infact we are sending bulk emails for writing for committee. Faculties are added based on their performance in the branch or regional level.

No more faculty development program in the planning but one can start speaking from branch and it automatically get noticed by the committee.

Moreover anyone want to added in the faculty list can send CV to committee at [gst@icai.in](mailto:gst@icai.in)

SUDHIR HALAKHANDI: Sushil Sir, Dr. Arpit Haldia is also a very good speaker. ....

CA SUSHIL GOYAL : Noted Sir I will recommend his name

SUDHIR HALAKHANDI: Now Sir, GSTN ... Is it working properly? Do you have any suggestions regarding working of GSTN and about solutions of GSTN problems?

CA SUSHIL GOYAL: It is working better after scattered due dates but still lot of improvement required. If their helpline start helping in real terms it will be best. I understand they are handling 1.22 Cr registrations. So,

limitations are there.

**SUDHIR HALAKHANDI:** But sir whatever may be the problem it is between lawmakers and service provider ... Why dealers should suffer.

**CA SUSHIL GOYAL:** Yes total in agreement with you Mr. Sudhir.  
This is to be understood by law makers.

**SUDHIR HALAKHANDI:** Sir, What is your opinion about late fees. It is also a burning issue..

**CA SUSHIL GOYAL:** It should not be levied at all .Moreover they extend due date saying people facing problem. Never used portal was not working.  
Intention is missing

**SUDHIR HALAKHANDI:** Sir, Your message for Young professionals who have just entered in the profession. There is lot of competition. How can they sustain in initial years of practice.

**CA SUSHIL GOYAL:** Now a days mostly young professional going for job. Very few of them are coming to the practice but I wish to tell them that the job give them good start but has certain restrictions also. If you come practice there may be small earning in the initial days but in the long run it will give better result.

**SUDHIR HALAKHANDI:** CA Sushil Goyal Sir, It is very Nice Experience and Nice interaction with you. Now please say something about our unique and innovative program.

CA SUSHIL GOYAL: It is simply great idea. I enjoyed it completely.  
Thanks for opportunity.

**SUDHIR HALAKHANDI:** Sir, some message to our members and readers.

CA SUSHIL GOYAL: I just wish all the members and readers to stay safe. Use this lockdown period properly. Plan for technology because world is changing and we must be ready for it.

**SUDHIR HALAKHANDI:** Thanks Sushil Sir for giving us time. Thanks again.



**SUDHIR HALAKHANDI AND CA (DR.) ARPIT HALDIA**

**END**