

Taxation: More than 19 years of experience in Taxation both for Direct and Indirect Tax.
[Seeking Assignments in GST & Corporate Taxation]

PROFILE SUMMARY:

- ❑ Experience in the field of **Indirect Taxation** in GST/Service Tax /VAT etc. for compliance, Handling litigation up to High Courts, Tax Planning, Handling Audit/ Assessment etc at different States.
- ❑ Also having experience in the field of **Direct Taxation** for compliance of income tax, TDS Advance Tax etc, withholding tax, Handling litigation at different forum, Tax Planning, Handling Assessment etc
- ❑ Involve in **automation in ERP** system in concurrence with tax law changes and up-dation.
- ❑ Review of other compliance like FLA return and XBRL returns etc.

PROFESSIONAL EXPERIENCE

➤ **Present Employer :-**

Senco Gold Limited:- a leading manufacturer of Gold and Diamond Jewellery in eastern part of India.
41A, AJC Bose Road, Diamond Prestige, 10th Floor, Kolkata- 700 017.

Working w.e.f. 1st June 2022 onwards

➤ **Past Employer :-**

1. **Magma Group:**

Magma HDI General Insurance Company Limited:- A General Insurance company in India
24 Park Street, Kolkata- 700016 (Worked w.e.f. 1st September 2021 to 31st May 2022)

Magma Fincorp Ltd, (presently known as "Poonawalla Fincorp Ltd") :- A leading NBFC in India
24 Park Street, Kolkata- 700016 (Worked w.e.f. 1st Feb 2011 to 31st August 2021)

2. **Naresh Kumar & Co. Pvt. Ltd.:-** A leading Coal merchant in eastern India 9B, Wood Street, Kolkata- 700016 (Worked from Aug 2004 to 31st Jan 2011)

GST (Goods and service tax):-

3. Review and assist in filling Monthly GSTR1 and GSTR 3B withing due time after verifying the correctness of data for 22 GSTINs.
4. Review and assist in filling Annual Return GSTR9 and 9C for different states
5. Review and assist in monthly reconciliation of GSTR2A and GSTR-3B. Take appropriate action to follow up with Vendors those who are not filling GST return regularly.
6. Handling GST Audit for different states, Co-coordinating with GST consultants with different states.
7. Submit ASMT-11 in respect of notice of notice (ASMT-10) issued by the GST Department for excess input claim as compared to GSTR2A for specific period.
8. Active participation in system Development for Tax invoicing, e-invoicing, input output, RCM register, e-way bill, GST Number sequence etc.
9. discuss directly with our system team (in house and outside team) for our requirement to change the present system for GST perspective and solve their quires on regular basis for smooth running.

10. Make presentation through chamber of commerce on NBFC and General Insurance Business in respect of various issues on GST which would impact adversely in industry and get some more clarity which are not presently available in Model GST Laws.
11. We attended several seminars, workshops and meetings on GST conducted by various forum and CA Institutes.
12. Updating current changes in laws, preparing note and identifying the key impact/ gray area on our present business with help of our senior Management and Consultants.
13. Maintaining **GST Litigation Tracker** with update of every case.
14. Drafting queries and **taking Opinion** from Tax Consultants whenever required.
15. Review **Tax Clauses in agreement** and suggest necessary changes if any.

Litigation Part:-

- ❑ Handling survey and Investigation cases conducted by **SIV and DGCEI Kolkata Zonal Unit including Chennai, Kochi and Mumbai, Delhi, Kolhapur Zonal Unit**. During investigation, supplying necessary documents and records as per their requirement, participating and discussing with them regarding the nature of transaction carried on by the company and taxability their on. Proper liasioning and coordinating with the officers of the department till the investigation going on.
- ❑ **Handling the disputed service tax matter** after issuance of SCN. Like helping our consultant for making reply to SCN, providing our observation against the allegation raised by Department, attending the company's hearing with consultants against SCN before Commissioner and preparing and filing the appeal with paper book to The Tribunal, Kolkata and also attend the hearing before CESTAT etc.
- ❑ **Assist in Filing Writ and appeal before Hon'ble High Court** at Kolkata through consultant Mr J.K. Mittal and Mr Ravi Raghavan against Order issued by CESTAT or challenging SCN.
- ❑ **Drafting and forwarding different queries** regarding taxability of new transaction, existing transaction or impact on any recent changes in the laws to our consultant to resolve the issue and immediate implement of the same to company under the guidance of our Counsel/ Tax consultant. Keeping in touch with our present and past consultant for service tax matter as follows -
 1. **Adv. J.K. Mittal** from **M/S J.K.MITTAL & COMPANY, New Delhi**.
 2. **Paritosh Sinha** from Sinha and Company, Attorney firm, Kolkata
 3. **CA. Arun Kumar Agrawal** from **K.N.JAIN & CO.,Chartered Accountants, Kolkata**
 4. **Mr. Ravi Raghavan** from M/s **Lakshmi Kumaran & Sridharan Co, New Delhi**
 5. **Mr. Kishore Purohit** from **KPMG, Mumbai**
 6. **Mr. Rakesh Chhatbar and his IDT Team** from **KPMG, Kolkata**

SERVICE TAX:

- ❑ Determination of monthly service tax liability which was required to pay on the basis of taxable service received/raised after taking cenvat credit on input service tax as per cenvat credit rules 2004 and also determine monthly service tax liability under Reverse Charge Mechanism which require to be paid.
- ❑ Tax deposited **through On Line Payment** ie, E-payment including liability of reverse charge.
- ❑ Submitted the half yearly return of service tax through **ST-3** electronically.
- ❑ Drafting & submitting of letters to Service Tax Authority / Department relating to any issues regarding service tax matter for various **queries raised by Service Tax Department**.
- ❑ Liasioning with officers of Service Tax Department to resolve any issue including **Audit and Scrutiny**.
- ❑ Handling **EA 2000 Audit** commonly known as Service Tax audit including **CERA Audit**. Supply the necessary records and documents to the Auditor before making audit. liasioning and coordinating with the auditor at the time of audit. Making reconciliation of taxable income with non taxable income as per ST-3 return and Balance Sheet for determination of service tax liability. To resolve all the queries raised by auditor during audit period and finalize the service tax audit in smoothly with proper liasioning and coordinating with Service Tax Audit Department.
- ❑ **Updated the regular changes** in service tax Act, rules, regulations and also help to implementation of such changes in the accounting system to our Company. Thus, the accounting system is always updated as per the tax requirement.

INCOME TAX:

- ❑ Review and checking in calculation of quarterly **Advance Income Tax** and making **provision** at the end of each quarter as well as end of financial year.
- ❑ Preparing data and attending the personal hearing on behalf of the company during **Scrutiny Assessment** and also preparing different types of statement for clarification to A.O.
- ❑ Assist in booking **Adjustment entries** in books of accounts in respect of Advance Tax, Provision for Income Tax and TDS after completing of Assessment.
- ❑ Review and checking of TDS on foreign payment (withholding tax), TDS on employee salary and TDS related issues.
- ❑ Preparation and review of **Tax Audit Report** and discuss with Tax Auditor.
- ❑ Assist in submission of **e- Filing Income tax Return** within due date.
- ❑ Preparation of documents for **Transfer Pricing** as per Income tax requirement with help of Tax consultant and filing of 3CEB
- ❑ Attend several seminars, workshop and meeting on Income Tax conducted by various forum and CA Institutes.
- ❑ Updating current changes in laws, preparing note and identifying the key impact/ gray area on our present business with the help of our senior Management and Consultants.
- ❑ Preparing **Contingent liability** in respect of Tax for every quarter end including 31st March every year.
- ❑ Maintaining **Income Tax Litigation Tracker** with update of every case.
- ❑ Drafting of reply before department against Notice issued by Department.
- ❑ Drafting queries and **taking Opinion** from Tax Consultants whenever required.
- ❑ Review **Tax Clauses in agreement** and suggest necessary changes if any.

Keeping in touch on regular basis with our present Income Tax consultant as follows -

1. **Avishek Kejriwal** and his team from KPMG.
2. **Pallavi** and her Team from KPMG

OTHER COMPLIANCES**IPO Related work**

- ❑ Tax related data shared with Marchant Banker, Consultants, and end to end discussion with them for tax clearance.
- ❑ Regular update in Tax Contingencies matter
- ❑ Review of DRHP, UDRHP, RHP and Prospectus before listing.
- ❑ Drafting Note on tax issues for Investors/ Marchant Banker
- ❑ Post listing of share, calculating and review of Capital Gain Tax on Offer for Sale (OFS) against selling shareholder.
- ❑ End to end Tax discussion with Selling shareholding at the time of listing.

Other Compliances

- ❑ Review and assist in filing of yearly FLA Return with RBI.
- ❑ Review and assist in filing of XBRL Return with ROC.

CA ARTICLESHP

I had completed Articleship in July 2004 from **M/s SOM & CO, Chatered Accountants.**

Had 3(Three) year experiences in the field of AUDITING, TAXATION & ACCOUNTS FINALISATION.

Types of assignment performed:-

- Internal Audit of Companies.
- Statutory Bank Audit
- Statutory Audit of Companies & Firms.
- Tax Audit of Companies & Firms.
- Income tax matters.

EDUCATION AND ACCOMPLISHMENT

Year	Examination Passed	Board/ University	Percentage	Division/ Class
May,2010	C.A	I.C.A.I	51%	-
2003	M.COM	Calcutta University	55%	2 nd
2000	B.COM(HONS.)	Calcutta University	70%	1 st
1997	HIGHER SECONDARY(Com)	W.B.C.H.S.E.	73%	1 st
1995	SECONDARY	W.B.B.S.E.	80%	1 st

Accomplishment

Holder of NATIONAL SCHOLARSHIPS SCHEME 2000-2001 under Government of India based on B. COM result.

SKILLS AND INTERESTS:☐ **Computer Skills:**

- * Expert user proficiency in Office tools especially -MS Excel, Word
- * Working knowledge of Accounting packages & like **SAP B-One, ORACLE, Microsoft ERP (D365)** and **Tally**.

☐ **Interests:**

- * Drawing, Painting and Photography
- * Traveling and Reading

PERSONAL DETAILS:

Date of Birth : 6th July 1978
Permanent address : 20/1A, Raipur Mondal Para Road, PO-Naktala, Kolkata-700 047
Marital Status : Married, having two kids.
Mobile No : +99032 50086
Email Address : cadibyendu1978@gmail.com

REFERENCES:**CA. L.N.SOM. (F.C.A., A.I.C.W.A., LLB)**

Proprietor of Som & Co. Chartered Accountants
4D/21, Dharmatala Road,
Kolkata-700039
Phone: 2343-4045(R) ; 9831666054 (M)

Mr. Sanjeev Kumar Killa

Tax Head of Bandhan Bank
Phone: 09748763230

DIBYENDU GUHA

Dated: April, 2024, Place: Kolkata