

GOVERNMENT OF INDIA  
 MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
 NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES & NARCOTICS (NACIN),  
 WESTERN REGION: POST OFFICE LANE, BHANDUP (EAST), MUMBAI-400 042  
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Workshop on “Analysis of GST Frauds involving Fake Invoices”

COURSE DIRECTOR :- SHRI R. P. KHANDELWAL, ADDITIONAL DIRECTOR.  
 COURSE COORDINATOR :- SHRI RAVI TIWARI, JOINT DIRECTOR.

PROGRAMME:- March 18<sup>TH</sup>& 19<sup>TH</sup>,2019 BATCH NO:2/2018-19

Date/ Session	Time (Hrs.)	Topic	Faculty S/Shri
18.03.2019	09.30 to 10.00	Registration	
	10.00 to 11.00	Inauguration, High Tea, Group Photo Session	
I	11.00 to 12.15	Concept of Invoice in GST <ul style="list-style-type: none"> <li>• Supply without Invoice</li> <li>• Issue of Invoice without supply</li> <li>• Provisions related to E-Way Bill</li> <li>• Trends in GST Fake Invoice frauds.</li> </ul>	Dr. K.N. Raghavan, Pr. Commissioner of CGST, Mumbai Central
	12.15 to 12.30	Tea break	
II	12.30 to 13.30	Case studies on GST Frauds involving Fake Invoices - <b>Case Study-1</b>	Vivek Prasad, ADG, DGGSTI, Ahmedabad.
	13.30 to 14.30	Lunch Break	
III	14.30 to 16.00	Case studies on GST Frauds involving Fake Invoices - <b>Case Study-2</b>	Balaji Majumdar, ADG, DGGSTI, Hyderabad
	16.00 to 16.15	Tea break	
IV	16.15 to 17.15	Case studies on GST Frauds involving Fake Invoices - <b>Case Study-3</b>	Ms. Ujjwala Bhagwat, Joint Director, DGGSTI, Mumbai Zonal Unit.
V	17.15 to 18.00	Case studies on GST Frauds involving Fake Invoices - <b>Case Study-4</b>	Vijay Risi, Commissioner, CGST, Mumbai East

Date/ Session	Time (Hrs.)	Topic	Faculty S/Shri
19.03.2019 I	10.30 to 11.45	Case Study on IGST Refunds - <b>Case Study-5</b>	<b>K. K. Gupta,</b> Joint Commissioner, JNCH, Customs, (Mumbai Zone-II)
	11.45 to 12.00	Tea break	
II	12.00 to 13.15	Analysis of policy/legal/systemic issues with regard to GST frauds involving Fake Invoices	<b>Shri D P Nagendra Kumar,</b> Chief Commissioner, CGST (Bengaluru Zone)
	13.15 to 14.15	Lunch break	
III	14.15 to 15.30	Data Analysis of GSTN Data Data sharing by DG, ARM on <ul style="list-style-type: none"> <li>• Wrong availment of ITC</li> <li>• GSTR-3B and GSTR-2A Mismatch Data and implications</li> <li>• Ratio of Tax Paid through ITC Vs Cash</li> <li>• Mismatch of GSTR-4A and GSTR-4</li> <li>• Non-Filers/ Stop Filers/ Late Filers</li> <li>• E-way Bill generation without filing GSTR-1</li> </ul>	<b>Sanjay Gupta,</b> ADG, DGARM, New Delhi
	15.30 to 15.45	Tea break	
IV	15.45 to 17.00	Panel Discussion on improving deterrence, coordinated investigation and plugging systemic/legal loopholes.	<b>Panel discussion</b>
	17.00-17.30	Valediction	

- Note: 1. Participants should sign in the attendance sheet  
2. Evaluation sheet should be returned after the last session.  
3. Details of all training programmes being conducted at NACIN, Mumbai are uploaded on the following social media accounts:
- (i) [www.twitter.com/nacin.official](http://www.twitter.com/nacin.official)
  - (ii) [www.facebook.com/nacin.official](http://www.facebook.com/nacin.official)