



**Members are cordially invited to forward**

**Article for**

**NIRC-ICSI Newsletter for the month of July, 2022 on theme GST. It may cover**

1. 5 years of GST implementation: Issues and Challenges
2. GST: whether settled or evolving law
3. GST: Evolving role of professionals
4. GST: moving from compliance to litigation
5. Assessments and recovery under GST
6. Burning issues under GST - ITC mismatch: 2A Vs 3B, Conflicting AAR rulings: relevance of AAR in GST, Delay in constitution of GST Appellate Tribunal despite notification, Blocking of e credit ledger without SCN

**Please send the Article at below link on or before 28th June, 2022**

<https://forms.gle/5wM5dDhoSDCzzz1V6>

#### **Guidelines for Authors**

1. The article must be original work of the author.
2. It must be an exclusive contribution for NIRC newsletter and must not have been published or sent for publication elsewhere.
3. The article should preferably have 2500-4000 words. If subject matter of the article requires article to exceed the defined limit, it may be published in two parts as per the discretion of the editorial board.
4. The article may be jointly contributed by two or more authors.
5. Research based, case studies based and opinion based articles of practical relevance to the profession of company secretaries are welcome.
6. Reference to the original source of the matter reproduced in the article if any, should be given in the article.
7. In case of article based on latest judicial pronouncements, it should contain:
  - (a) The case title with citation,
  - (b) The provision of law covered,
  - (c) gist of the case in brief and the broad arguments on both sides presented before the court,
  - (d) The judgment,
  - (e) Theratio laid down by the decision,
  - (f) Analysis/interpretation of the judgment from the author's point of view,
  - (g) Concluding remarks if any.
8. In case of articles based on latest statutory amendment it should present the following:
  - (a) position of law as it stood before the amendment
  - (b) law proposed after the amendment
  - (c) rationale behind the amendment and the likely impact of the amendment to clearly bring out the changes in law.
9. In general, articles should be informative, analytical, and based on thorough understanding and research on the subject matter covered by the article itself and must aim at creating value to the readers and other stakeholders.

With Best Regards

**CS Susshil Daga**  
**Chairman, NIRC-ICSI**