GST Implementation

ARE YOU READY FOR GST TAKE OFF
GST Multi-fold Impact

GST is a game changer

Why?

What are the impact areas?

Business Processes

Supply chain

IT systems

HR

Sales & Marketing

Product Pricing

Fiscal

Cash Flows

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Cash Flows

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST

GST is a game changer

Why?

What are the impact areas?

Import GST

Tax on Stock Transfer

Exemptions to Refunds

Change in point of taxation/credits

GST

Cash Flows

Sales & Marketing

Product Pricing

Supply chain

IT systems

Fiscal

Accounting

Rate changes

GST
Our Approach - GST Implementation

Phase I
- Understanding of Business
- Scrutiny of records
- Understanding of business processes
- Classification of transactions into different baskets
- Trend Analysis
- Impact Analysis

Phase II
- Crafting business strategies
- Contract review
- Transaction restructuring
- Guidance in transitional period
- Trainings to the management
- Benchmarking of procurement rates
- Advisory to IT system with respect to GST

Phase III
- Assisting in developing SOPs
- Aliening with GSTN
- Go live support
- Support in filling first returns

© BizsolIndia Services Private Limited
### Stages of Implementation of GST

<table>
<thead>
<tr>
<th></th>
<th>Impact Analysis through Analysis &amp; Mapping of Existing Process vis-à-vis GST</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>Understand Existing Org Structure</td>
</tr>
<tr>
<td>1</td>
<td>Understanding of Transactions of the Business:</td>
</tr>
<tr>
<td>i</td>
<td>Transaction listing through narration dump</td>
</tr>
<tr>
<td>ii</td>
<td>Trial Balance - Location wise, State Wise &amp; Segment wise</td>
</tr>
<tr>
<td>iii</td>
<td>Existing Returns ER-1, ER-2 &amp; ST-3, VAT Audit, Balance Sheet, Tax Audit, Cost Audit – All locations.</td>
</tr>
<tr>
<td>iv</td>
<td>Present Valuation of all transactions and valuations under GST.</td>
</tr>
<tr>
<td>v</td>
<td>Existing retention of tax – ineligible Cenvat Credit on input capital goods &amp; input services, VAT, CST, Entry Tax, LBT, Purchase tax including cascading effects.</td>
</tr>
</tbody>
</table>
### Stages of Implementation of GST

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A2</strong></td>
<td>Analyse Existing Flow (Material and Value) between entities</td>
</tr>
<tr>
<td><strong>A3</strong></td>
<td>Understanding of existing business and deriving best practices in GST for optimizing maximum benefits.</td>
</tr>
<tr>
<td><strong>1</strong></td>
<td>Classification of the transactions into specified w.r.t. Goods &amp; Service &amp; Place of provisions</td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Understanding of Flow Chart with respect to:</td>
</tr>
<tr>
<td></td>
<td>i Organization</td>
</tr>
<tr>
<td></td>
<td>ii Material Movement – Prior manufacturing</td>
</tr>
<tr>
<td></td>
<td>iii Material Movement – During manufacturing or for other purpose.</td>
</tr>
<tr>
<td></td>
<td>iv Distribution Pattern – Post manufacturing</td>
</tr>
<tr>
<td><strong>3</strong></td>
<td>Understanding functions of each Department at Macro &amp; Micro level to assess the GST impact on their transactions and mapping them with existing Business Model.</td>
</tr>
<tr>
<td>4</td>
<td>Understanding of warehousing &amp; logistic model including depot, branches, stock level thereof for GST impact and restructuring thereof.</td>
</tr>
<tr>
<td>----</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>5</td>
<td>Trend Analysis</td>
</tr>
<tr>
<td>i</td>
<td>Inventory - Location wise &amp; category wise</td>
</tr>
<tr>
<td>ii</td>
<td>Branch transfers</td>
</tr>
<tr>
<td>iii</td>
<td>Location wise sales</td>
</tr>
<tr>
<td>6</td>
<td>Understanding distribution patterns till ultimate sale to consumer for GST impact and restructuring thereof.</td>
</tr>
<tr>
<td>7</td>
<td>Understanding of sales policy including schemes, discounts, return of goods for GST impact and restructuring thereof.</td>
</tr>
</tbody>
</table>
## Stages of Implementation of GST

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A4</strong></td>
<td>Impact Analysis</td>
</tr>
<tr>
<td><strong>A5</strong></td>
<td>Map Existing Material Movement Flow</td>
</tr>
<tr>
<td><strong>A6</strong></td>
<td>Map P&amp;L Expense Accounts (For Services / Non Stock / Misc.)</td>
</tr>
<tr>
<td><strong>A7</strong></td>
<td>Guidance for Transitional Period &amp; deriving strategies for smooth transition and avoiding losses during transition</td>
</tr>
<tr>
<td><strong>A8</strong></td>
<td>List Open Area / Decisions and Alternative Path / Strategies</td>
</tr>
</tbody>
</table>
## Stages of Implementation of GST

<table>
<thead>
<tr>
<th>B</th>
<th>Contract Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1</td>
<td>Understanding of suppliers - nature of goods, place of supply &amp; present contractual terms for GST impact and restructuring thereof.</td>
</tr>
<tr>
<td>B2</td>
<td>Understanding service providers including contractors &amp; contractual terms and place of supply for GST impact and restructuring thereof.</td>
</tr>
<tr>
<td>B3</td>
<td>Advising revised terms &amp; conditions in GST regime</td>
</tr>
<tr>
<td>B4</td>
<td>Advising amendment to the present POs during transition period</td>
</tr>
<tr>
<td>B5</td>
<td>Probable reduction in purchase price – A-Class vendors</td>
</tr>
</tbody>
</table>
### Stages of Implementation of GST

<table>
<thead>
<tr>
<th>C</th>
<th>GST Strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1</td>
<td>Analysing function wise GST leakages &amp; liabilities form the existing business strategy.</td>
</tr>
<tr>
<td>C2</td>
<td>Crafting Business Strategies</td>
</tr>
<tr>
<td>C3</td>
<td>Advising new business strategies and continuous consultation with GST Core Group of the company (multifunction team).</td>
</tr>
</tbody>
</table>
## Stages of Implementation of GST

<table>
<thead>
<tr>
<th>D</th>
<th>As Is - To Do preparations</th>
</tr>
</thead>
<tbody>
<tr>
<td>D1</td>
<td>Suggest Change in Org Structure in line with GST</td>
</tr>
<tr>
<td>D2</td>
<td>Advise on Accounting Control for Tax Compliance and Tax Management.</td>
</tr>
<tr>
<td>D3</td>
<td>Advise for mapping transactions to ERP System.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E</th>
<th>Training &amp; Operating Procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>E1</td>
<td>Assisting in developing SOPs in each function of the Department including GST compliance</td>
</tr>
<tr>
<td>E2</td>
<td>Training at 3 levels.</td>
</tr>
</tbody>
</table>

i  | Senior level team for decision making |
ii | Middle Management for implementation |
iii| Lower Management & Operating Team for documentation and compliances. |
# Role of IT Division

<table>
<thead>
<tr>
<th>F</th>
<th>List Various Possibilities of Restructuring within ERP</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1</td>
<td>Prepare Material (Input / Output) Flow As Is - To Do</td>
</tr>
<tr>
<td>F2</td>
<td>Prepare Service (Input / Output) Flow As Is - To Do</td>
</tr>
<tr>
<td>F</td>
<td>Prepare Other Transactions As Is - To Do</td>
</tr>
<tr>
<td>F1</td>
<td>Prepare Transition Provision System Requirement</td>
</tr>
<tr>
<td>F2</td>
<td>Suggest Master / Transaction Changes, Checks and Balance</td>
</tr>
<tr>
<td>F3</td>
<td>Suggest Changes to Processes &amp; Accounting Structure / ledgers</td>
</tr>
</tbody>
</table>

© BizsolIndia Services Private Limited
## Role of IT Division

<table>
<thead>
<tr>
<th>H</th>
<th>Guidance for ERP Implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>Enable ERP Team for GST Change Requirement</td>
</tr>
<tr>
<td>H2</td>
<td>Train ERP Team for Changes in GST &amp; Rational behind System Changes</td>
</tr>
<tr>
<td>H3</td>
<td>Discuss As-Is To Do prepared as per requirement</td>
</tr>
<tr>
<td>H4</td>
<td>Define Data Points for GST Returns and Reconciliations in line with GSTN</td>
</tr>
<tr>
<td>H5</td>
<td>Help Finalize Change Requirement Document / Blue Print</td>
</tr>
<tr>
<td>H6</td>
<td>Suggest Best Practice &amp; Process Improvements</td>
</tr>
<tr>
<td>H7</td>
<td>Provide GST Roadmap, Must Do - To Do for Go Live &amp; payback points</td>
</tr>
</tbody>
</table>
## Role of IT Division

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Member of ERP Implementation Team</td>
</tr>
<tr>
<td>11</td>
<td>GST ERP Implementation Steering &amp; Change Management</td>
</tr>
<tr>
<td>12</td>
<td>Participate in Implementation Reviews</td>
</tr>
<tr>
<td>13</td>
<td>Verify Proposed Solutions design for requirements</td>
</tr>
<tr>
<td>14</td>
<td>List Delta &amp; Suggest Changes / improvements to reduce gaps</td>
</tr>
<tr>
<td>15</td>
<td>Participate and Output testing and validate results</td>
</tr>
<tr>
<td>16</td>
<td>Work for User Training &amp; Change Management</td>
</tr>
</tbody>
</table>
# Core Team

<table>
<thead>
<tr>
<th>Level</th>
<th>Name</th>
<th>Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Ashok Nawal</td>
<td>CMA</td>
</tr>
<tr>
<td>I</td>
<td>Manoj Behede</td>
<td>CA</td>
</tr>
<tr>
<td>II</td>
<td>Arun Sawant</td>
<td>Advocate</td>
</tr>
<tr>
<td>II</td>
<td>Pravin Arote</td>
<td>MBA</td>
</tr>
<tr>
<td>II</td>
<td>Preeti Kulkarni</td>
<td>CA</td>
</tr>
<tr>
<td>II</td>
<td>Manoj Malpani</td>
<td>CA</td>
</tr>
<tr>
<td>II</td>
<td>Nanda Barde</td>
<td>CMA</td>
</tr>
<tr>
<td>II</td>
<td>Kiran Sawale</td>
<td>Advocate</td>
</tr>
</tbody>
</table>
# Core Team

<table>
<thead>
<tr>
<th>Level</th>
<th>Name</th>
<th>Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>III</td>
<td>Nilesh Pathak</td>
<td>Advocate</td>
</tr>
<tr>
<td>III</td>
<td>Abhishek Malpani</td>
<td>CA</td>
</tr>
<tr>
<td>III</td>
<td>Neha Sarda</td>
<td>CA</td>
</tr>
<tr>
<td>III</td>
<td>Harshad Deshpande</td>
<td>CMA</td>
</tr>
<tr>
<td>III</td>
<td>Harshada Patil</td>
<td>CMA</td>
</tr>
<tr>
<td>III</td>
<td>Vinay Jain</td>
<td>CA</td>
</tr>
<tr>
<td>III</td>
<td>Anita Patil</td>
<td>CS</td>
</tr>
<tr>
<td>III</td>
<td>Amit Devdhe</td>
<td>CMA</td>
</tr>
<tr>
<td>III</td>
<td>Anuj Chordiya</td>
<td>CMA</td>
</tr>
<tr>
<td>III</td>
<td>Nikita Mahale</td>
<td>CMA</td>
</tr>
</tbody>
</table>
## Core Team

<table>
<thead>
<tr>
<th>Level</th>
<th>Name</th>
<th>Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>IV</td>
<td>Renuka Joshi</td>
<td>CA</td>
</tr>
<tr>
<td>IV</td>
<td>Richa Gelra</td>
<td>CS</td>
</tr>
<tr>
<td>IV</td>
<td>Ajay Kalani</td>
<td>CMA</td>
</tr>
<tr>
<td>IV</td>
<td>Sushant Telkikar</td>
<td>CMA</td>
</tr>
<tr>
<td>IV</td>
<td>Amar Mantri</td>
<td>CMA</td>
</tr>
<tr>
<td>IV</td>
<td>Rajesh Tarode</td>
<td>CMA</td>
</tr>
<tr>
<td>IV</td>
<td>Swaraj Chhallani</td>
<td>CA</td>
</tr>
<tr>
<td>IV</td>
<td>Dipti Nikale</td>
<td>MBA</td>
</tr>
<tr>
<td>Level</td>
<td>Name</td>
<td>Qualification</td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>IV</td>
<td>Minal Sonje</td>
<td>CMA</td>
</tr>
<tr>
<td>IV</td>
<td>Tushar Ajmera</td>
<td>CA</td>
</tr>
<tr>
<td>IV</td>
<td>Swapnil Kataria</td>
<td>MBA</td>
</tr>
<tr>
<td>IV</td>
<td>Sumeet Lodh</td>
<td>CS</td>
</tr>
<tr>
<td>IV</td>
<td>Sumit Panpaliya</td>
<td>CA</td>
</tr>
<tr>
<td>IV</td>
<td>Rucha Aurangabadkar</td>
<td>CMA</td>
</tr>
</tbody>
</table>
Thank You..

Contact Us
Ashok B Nawal
Mobile : 98901 65001
Email Id : nawal@Bizsolindia.com