



GST IMPACT ON TRANSACTIONS DURING COVID

About me

My name is CMA Bhogavalli Mallikarjuna Gupta, qualified CMA with over two decades of experience in areas of taxation, sales, marketing, operations & ERP Development & Implantation.


Currently working as **Product Evangelist @ Logo Infosoft**

Member of

- Grievance Redressal Committee for GST, State of Telangana
- National Council for Indirect Taxes, ASSOCHAM
- GST & Customs Committee – Federation of Telangana Chamber of Commerce & Industry

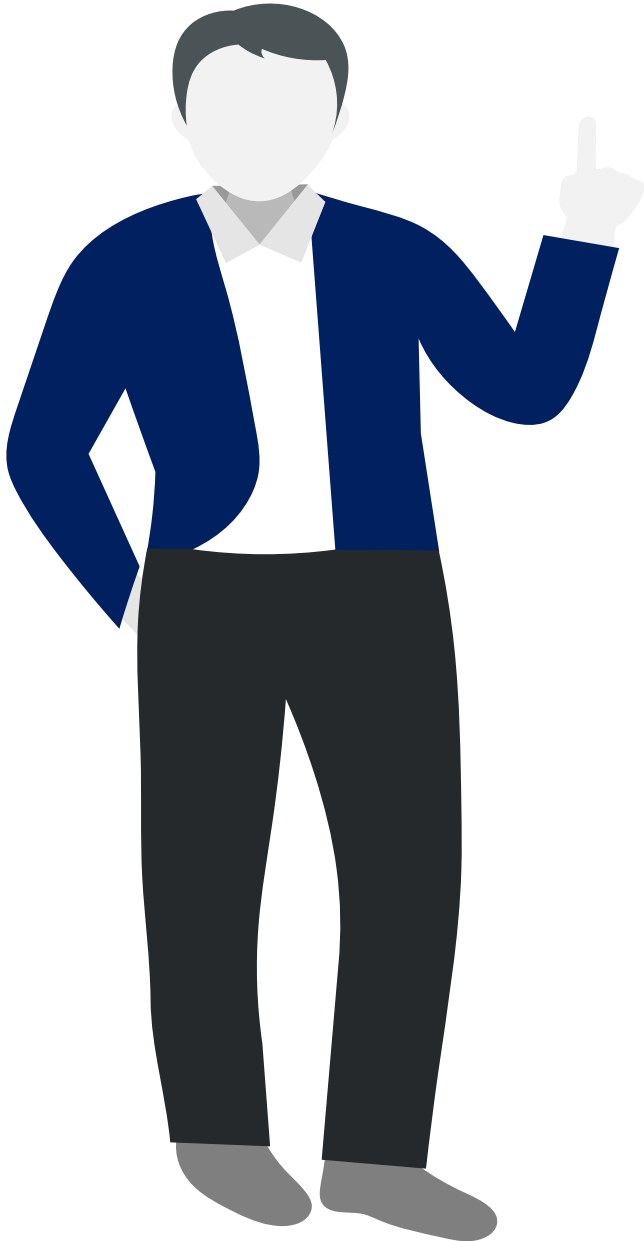
My hobbies are running marathons, trekking, photography & writing





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AGENDA



1

Introduction

2

Current Market Conditions

3

Transactions Impacted

4

Measures to be Taken

5

Q & A



Change is the only constant in life. One's ability to adapt to those changes will determine your success in life.

INTRODUCTION



Spread of COVID

Lockdowns

Cash Crunch

Business Uncertainty

Compliances

CURRENT MARKET CONDITIONS



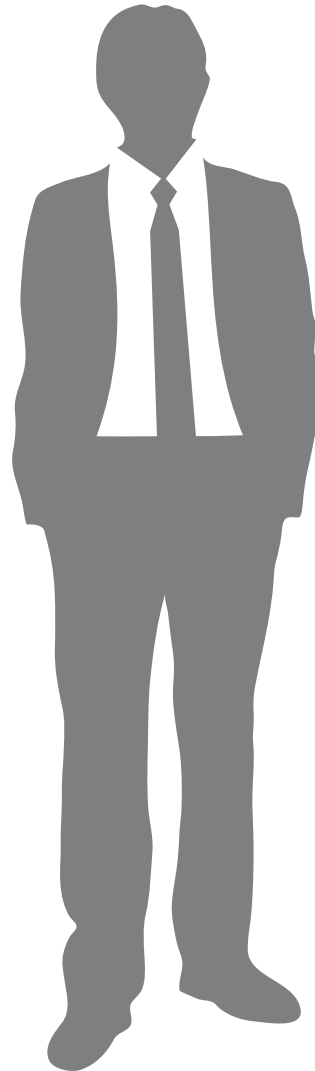
Change in customer needs



New Business Models



Changes in Regulatory Framework



High adaptation of technology

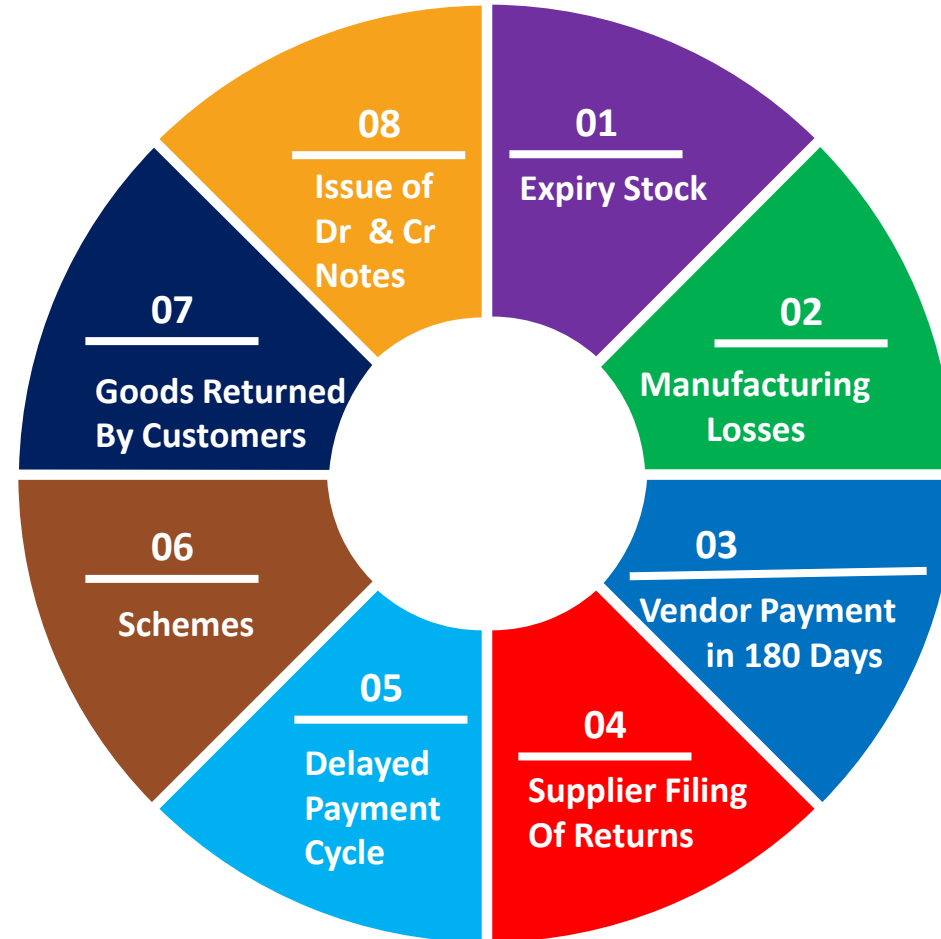


New Opportunities

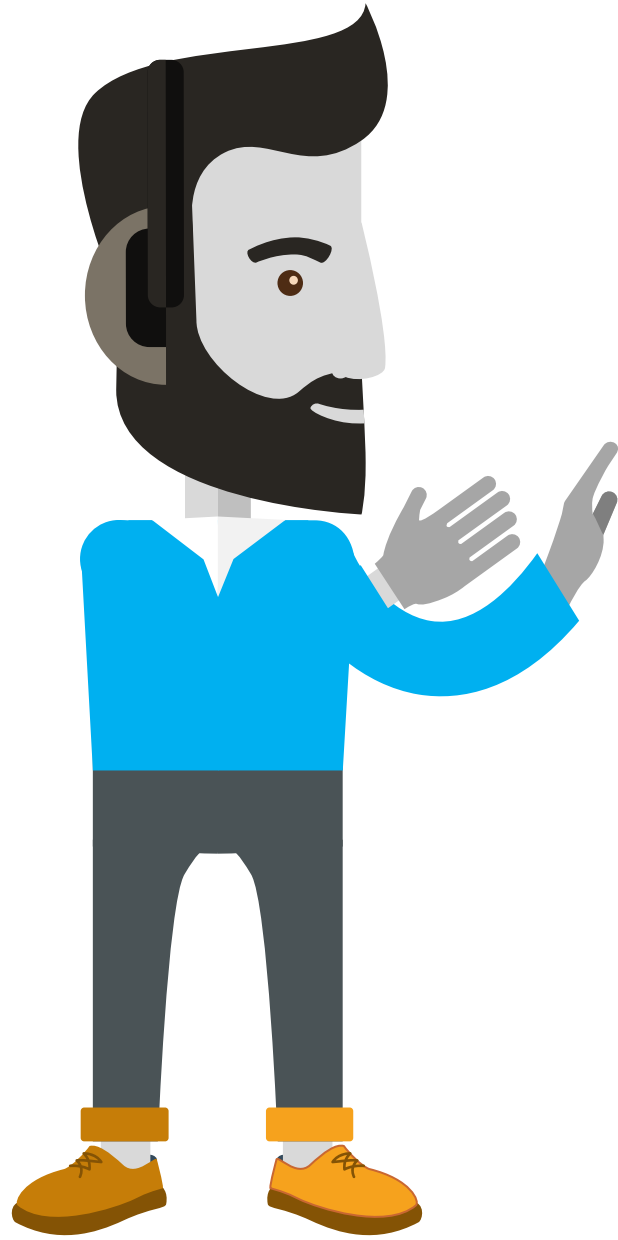


Customer is driving business

TRANSACTIONS IMPACTED



TRANSACTIONS IMPACTED



EVALUATE PROVISIONS BEFORE TAKING DECISIONS



ENGAGE EXTENRAL PROFESSIONALS



COMMUNICATE



ADAPT TECHNOLOGY

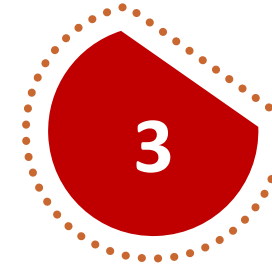
EXPECTATIONS



Reduction of
Tax Rates



Levy of Tax on
Cash Basis



Extension of Due
date for ITC



Tax Payment
in Instalments



Tax Holiday



Reverse Charge
through Book Entry



Bad Debts Relief



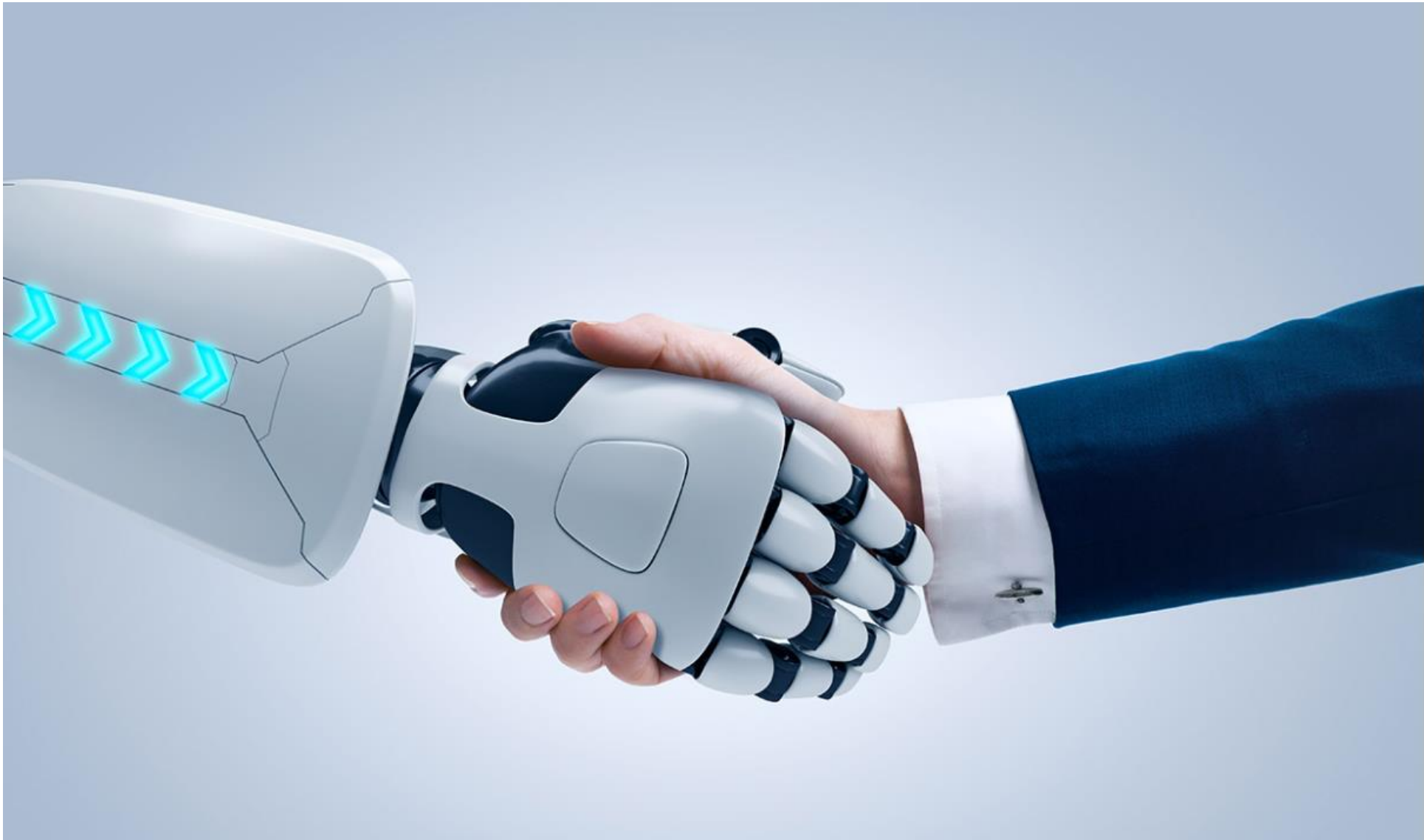
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