

# GAURI SHANKAR

## CHARTERED ACCOUNTANT

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### CAREER OBJECTIVE

Chartered Accountant with hands-on experience in GST compliance, audits, and litigation support across multiple sectors. Seeking to contribute my technical skills and analytical ability in a dynamic indirect tax team

### PROFESSIONAL AND ACADEMIC CREDENTIALS

Course	Year	Institution/Board	Percentage	Remarks
CA-Final	May,2025	Institute of Chartered Accountants of India (ICAI)	56.16%	<ul style="list-style-type: none"><li>Exemption in Advanced Finance Management &amp; IDT</li><li>Scored <b>74 marks</b> in Indirect Taxation</li></ul>
CA-Intermediate	July,2021		55.12%	<ul style="list-style-type: none"><li>Exemption in Accounts, Corporate Law, and Cost Accounting</li></ul>
CA-Foundation	Nov,2018		60.75%	<ul style="list-style-type: none"><li>Exemption in Accounting &amp; Economics</li></ul>
B.com	Mar,2021	Delhi University	First Division	-
Class XII	2018	CBSE	71.6%	<ul style="list-style-type: none"><li>Scored <b>91 marks</b> in Economics</li></ul>
Class X	2016	CBSE	CGPA 8.00	-

### PROFESSIONAL EXPERIENCE

#### Article Assistant

September 2021 – September 2024

Raj K Aggarwal and Associates LLP, Delhi

*(Leading CA Firm with 7 Partners, Providing a plethora of services for more than 40 Years)*

#### Indirect Taxation

- Prepared and reviewed monthly tax computations and **GST returns (GSTR-1, GSTR-3B)** for 15+ clients across industries, including manufacturing, trading, and services.
- Assisted in the preparation and filing of **Annual Returns (GSTR-9) and Reconciliation Statement (GSTR-9C)**, identifying mismatches and optimizing Input Tax Credit (ITC).
- Conducted **ITC Reconciliations** between GSTR-2A/2B and purchase registers, ensuring correct ITC availment and timely rectification of mismatches as per GST provisions.
- Managed end-to-end **GST Registration** processes, including new registrations, amendments, and cancellations, ensuring compliance with procedural timelines and documentation.
- Conducted detailed **GST Health Checks** for clients, including: Scrutiny of outward supply data, Verification of ITC eligibility under **Sections 16–21, Reversals under Rule 42/43 and Rule 37**.
- Handled departmental audits and **GST Audits under Section 66**, preparing working papers, reconciliations, and audit reports across industries like real estate, pharma, services, and trading.
- Provided **advisory on complex GST issues**, such as place of supply, valuation under Rule 28/29, job work, exemptions, and reverse charge mechanism (RCM).
- Drafting and filing a reply** to the Show Cause notice under section 73 received from the GST department.
- Worked with tools like **Web-e-Tax, CompuTax, CompuGST and Excel** for automation and faster compliance.

#### Statutory & Concurrent Audits

- Conducted **Statutory Audits** for diverse industries, including Services and Trading, overseeing the audit lifecycle from risk assessment to final report submission.
- Identified Revenue Leakages** totalling **₹1.25 Crores** in audits for **Nationalized Banks**, leading to corrective actions and improved compliance.
- Planned Audit Procedures**, including **Risk Assessment** and **Task Allocation**, achieving a **20% Reduction** in audit completion time.
- Analysed **General Ledgers** and validated **Financial Transactions** for **Accuracy, Completeness, and Compliance**.

#### Other Responsibilities

- Filed over **100+ Income Tax Returns** for corporate entities, individuals, and partnerships, maintaining 100% accuracy and adherence to deadlines, contributing to improved client satisfaction.
- Assisted in filing **Tax Audit Reports** (Forms **3CA, 3CB, and 3CD**).
- Conducted **Revenue and Stock audits** for Bank-empanelled clients.

### KEY ACHIEVEMENTS

- Resolved **GST ITC mismatch issues** worth **₹50+ lakhs** through systematic reconciliation and vendor follow-ups.
- Appreciated by seniors for **accuracy and speed** in handling **GST return filing** and **client query resolution**.
- Awarded **“Kudos” from Partner** for rapid adaptation and **Outstanding Performance**. Collaborated directly with Partner during the **Financial Statements Audit** and led audit assignments of various clients individually.

### EXTRACURRICULAR ACTIVITY

- Undertook the Indirect Tax Master Class (CA MONK), Basic and Advance Excel (Udemy), Financial Modelling (Udemy).
- Led a cricket team & judo team** in inter-school tournaments; developed leadership strategy and team coordination.
- Build a professional network** of CAs in my locality to exchange insights, share updates, and strengths, and the local CAs ecosystem.