

## CA. GAURAV BADALA

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### PROFESSIONAL & ACADEMIC QUALIFICATION:

Exam Qualified	Institution	Year
C.A.	Institute of Chartered Accountants of India	May 2016
L.L.B.	Bhupal Nobles University, Udaipur	2019-2021
B. Com	University College of Commerce & Management Studies, MLSU, Udaipur, (Raj)	2010-2013
XII <sup>th</sup>	CBSE Board	2009-2010
X <sup>th</sup>	CBSE Board	2007-2008

### POST QUALIFICATION PROFESSIONAL CERTIFICATION:

Exam Qualified	Institution	Year
Certificate Course on Forensic Accounting and Fraud Detection	Institute of Chartered Accountants of India	Feb 2021
Certificate Courses on Concurrent Audit (CCA)	Institute of Chartered Accountants of India	May 2019
D.I.S.A.	Institute of Chartered Accountants of India	June 2017

### EXPERIENCE:

<b>Post Qualification</b>	<b>G G A M and Associates LLP, Jaipur</b> Designation: Partner – Effectively involved in leading the team consisting of qualified and semi qualified staff in filed of Audit, Risk Assurance, Taxation Advisory Duration : December 2016 till present (5.5 Years)
<b>Articleship</b>	1. Banshi Jain and Associates, Mumbai Duration : 25th July 2012 to 25th February 2015  2. S.K. Patodia And Associates, Mumbai Duration : 22nd February 2012 to 22nd July 2012

### SKILLS, TECHICAL AND PERSONAL ATTRIBUTES

- ✦ Delivered a talk to the Startups incubated under Tedstart on the topic “Art of Finance”.
- ✦ IT Skills: Working knowledge of Microsoft Office, Tally-ERP, SAP (Finance Module).
- ✦ Volunteer and active member NGO – Shankeshwer Helping Hands (
- ✦ Personal Attributes: Quest for Perfection, Self-Motivated, Quick Learner, Determined.
- ✦ Completed Educational Course for Securities or Financial Asset Valuation organised by ICAI-RVO

## WORK EXPERIENCE

Types of Assignment	Areas Covered	Sector
Risk Based Audit	<ul style="list-style-type: none"> <li>Conducted various risk based review of process of Revenue, Procurement, Production and Maintenances, Stores, Expenses and HR.</li> <li>Develop an agenda for improvement and formulate recommendations to improve environment control, effectiveness and efficiency of existing processes / practices</li> </ul>	<ul style="list-style-type: none"> <li>Manufacturing (One of largest Packing unit)</li> <li>Real Estate Entity</li> </ul>
Transaction Audit	<ul style="list-style-type: none"> <li>In dept review of Transactions covering under the ambit of related party transaction, Preferential transactions, undervalued and overvalued transactions</li> </ul>	<ul style="list-style-type: none"> <li>Trading</li> </ul>
CSR Audit	<ul style="list-style-type: none"> <li>Conducting financial audit and operational audit of various project partner</li> <li>Desk Review of CSR policy and validation of CSR expenditure.</li> <li>Due Diligence of New Project Partner w.r.t CSR Policy</li> </ul>	<ul style="list-style-type: none"> <li>NGOs</li> </ul>
Revenue Assurance Audit	<ul style="list-style-type: none"> <li>Conducting Revenue Assurance Audit for Broadcaster of MSOs having subscriber base of more 2 lakhs</li> <li>Conducting audit of Digital Addressable System of MSO as per TRAI regulation</li> <li>Review Receivable and Invoicing Control of various manufacturing and trading concern</li> </ul>	<ul style="list-style-type: none"> <li>Media</li> <li>Marble Industry</li> </ul>
Start Up Advisory	<ul style="list-style-type: none"> <li>Developing Financial Modal by understanding business modal</li> <li>Assisted in preparation of Business Valuation for investor pitching, FEMA etc,</li> <li>Drafting and Review various contractual business relation or investors agreements</li> <li>Assisted in managing various compliance related to domestic and foreign investments</li> </ul>	<ul style="list-style-type: none"> <li>Agrotech</li> <li>Media- Tech</li> </ul>
Process Review and SOP Drafting	<ul style="list-style-type: none"> <li>Drafted SOP of Procurement and Accounting department of Real Estate Concern enabling them to reduce to excessive inventory and cost-effective procurement</li> <li>Assisted in implementing inventory management system at Pharmacist in order to reducing loss of expiry stock, time gap of physical verification and transition of trading inventory system to automated inventory system</li> </ul>	<ul style="list-style-type: none"> <li>Real Estate</li> <li>Pharma Stockiest</li> </ul>

Indirect Taxation	<ul style="list-style-type: none"> <li>• Independent Preparation and filing of GSTR9 and Reconciliation Statement (GSTR9C) of various Corporate clients and Non-Corporate Clients. Extensive Reporting on the Irregularities and ensuring compliance with inter-alia filing of DRC-03.</li> <li>• Review and filing of GST Returns (GSTR3B, GSTR1/IFF , GSTR4, GSTR6, GSTR7) Inter-alia providing advisory on Valuation of Supply, Input Tax Credit, Reverse charge mechanism, Accounting aspects (Including Ind AS), Point of Taxation.</li> <li>• Independent Preparation and filing of RFD-01 and processing of GST Refund u/s 54 in case of both Inverted duty structure and Zero rated supply, Resolution of queries on Deficiency Memo issued by the Department, Drafting of responses to RFD-08 etc.</li> </ul>	<ul style="list-style-type: none"> <li>• EOU Units</li> <li>• Trader and Manufacturers</li> </ul>
Direct Taxation	<ul style="list-style-type: none"> <li>• Representation of Various clients before tribunal,</li> <li>• Tax computation and return filling</li> <li>• Correspondence with departments for income tax refunds, non-recovery of taxes, rectification application and reply to various notices and summons.</li> <li>• Part of the team handling income tax assessments.</li> <li>• Part of the team handling search and seizure proceeding of the Income Tax Act.</li> <li>• Prepared submission of appeal to presented before CIT(A).</li> </ul>	<ul style="list-style-type: none"> <li>• Individuals</li> <li>• Companies</li> <li>• Firms</li> <li>• Trusts</li> </ul>
Transfer Pricing Audit and International Taxation	<ul style="list-style-type: none"> <li>• Filling of transfer pricing audit report in form 3CEB</li> <li>• Conducting benchmarking analysis and preparation of transfer pricing study report</li> <li>• Preparing reply for various issue related to TDS obligation for cross border transaction in accordance to Income Tax Act 1962 and DTAA.</li> </ul>	<ul style="list-style-type: none"> <li>• Gems and Jewellery</li> <li>• Logistics Agents</li> <li>• E-commerce</li> <li>• Trader</li> <li>• Manufacturer</li> </ul>
Statutory/Tax Audit	<ul style="list-style-type: none"> <li>• Performing the various audit procedure and documenting the work done.</li> <li>• Ensuring compliance of statutory requirements &amp; accounting standards.</li> <li>• Finalization of financial statements along with notes to accounts</li> <li>• Prepare 3CD report along with the disclosures.</li> <li>• Preparation of audit report incorporating qualifications and observations.</li> </ul>	<ul style="list-style-type: none"> <li>• Gems and Jewellery</li> <li>• Logistic Agents</li> <li>• E-commerce</li> <li>• Professional</li> </ul>