M/s Goyal Rathi & Associates

Chartered Accountants · Surat · Vadodara

> *"Delivering Beyond Expectations — Working At Our Best, Every Time."*

A Surat-headquartered firm with a niche in GST and indirect tax litigation — serving large & small companies, privately-owned organisations, family businesses, trusts, entrepreneurs, partnerships and private individuals.

ICAI Peer Reviewed Firm | National Taxation Award 2021 — Silver | www.goyalrathi.com



About Us

Who We Are

A team of qualified professionals transforming knowledge and competence into competitive advantage for our clients. Founded on integrity, expertise and professionalism, we have grown from a single Chartered Accountant into a systems-driven firm with a niche in GST and indirect tax litigation.

Our Reach

We serve large manufacturers, listed companies, family businesses, trusts and individuals across a wide cross-section of industries — with the same process and the same quality, irrespective of the size of the assignment.

The firm at a glance

3
Partners

11
Chartered Accountants

75+
Team members

30
CA aspirants in training

2
Offices: Surat HO & Vadodara (3000+ sq. ft.)

10
Practice departments

35+
Defined service processes

100+
GST seminars by our partner



Who We Want To Be

OUR SLOGAN

“Delivering Beyond Expectations — Working At Our Best, Every Time.”

OUR VISION

To be among India's most trusted Chartered Accountancy firms, recognised for excellence in GST, indirect tax litigation and advisory.

OUR MISSION

To build a tax-compliant society and to make it litigation-free in taxation, through accurate compliance, sound advice and strong representation.

OUR VALUES

Integrity	Client First	Ownership	Discipline	Continuous Learning
Right advice, honestly given	One contact, clear updates	Own the file till it is closed	Complete information first	Research behind every advice

OUR JOURNEY

Our Growth Story

From a single CA to a systems-driven firm in 15 years.

2011
CA Anish Goyal qualifies with All-India Rank 19

2013
First team member joins — still with us today

2016
CA Vishaka Goyal joins; audit & income tax grows

2017
GST launched — dedicated GST compliance teams built

2021
National Taxation Award (Silver); CA Manish Agarwal joins

2022
ET MSME Awards nomination; GST litigation desk scales

2026
Systems-driven firm: CRM desk, quality audits, R&D team

2036-37
Goal: among India's top CA firms

What changed in 2026: we built the firm on strong systems rather than individual memory. Every assignment has a defined process, a responsible person, a reviewer and a committed timeline — monitored by the partners.

LEADERSHIP

Meet Our Partners



CA Anish Goyal

B.Com, F.C.A., CCIDT · Partner

- Cleared CA Final in Nov 2011 with **All-India Rank 19**
- Specialises in GST, Service Tax & Central Excise; holds ICAI's certificate in Indirect Taxes
- Has conducted **100+ seminars on GST**; represented matters before Appellate Forums
- Represented GST issues to the GoM and Hon'ble Finance Minister
- Member, IDT Committee — SGCCI, ICAI Surat Branch (WIRC) and CAAS



CA Vishaka Goyal

B.Com (H), F.C.A. · Partner

- Qualified in Nov 2015; with the firm since **July 2016**
- Holds ICAI's certificate in Concurrent Audit of Banks
- Articleship at M/s Sampat Jain & Associates — statutory, GST and internal audits, income tax
- **Leads the GST litigation and compliance departments**
- Represents clients before tax and GST authorities



CA Manish Agarwal

B.Com (A&F), A.C.A. · Partner

- Trained at Goyal Rathi (articleship); with the firm since **March 2021**
- Qualified as Chartered Accountant in May 2024
- Handles income tax, internal audit and bank audits
- Advisory focus: hospitality and real estate sectors
- Represents before Income Tax and GST authorities

WHAT WE DO BEST

Our Core Strengths

Depth in indirect tax, breadth across compliance and assurance.

GST Litigation

SCN replies, first appeals, GSTAT, departmental audit, summons, search and e-way bill detention

GST Compliance

Four dedicated teams: returns, reconciliations, GSTR-9/9C, ASMT-10, registrations

GST Refunds

Exports, inverted duty, SEZ supplies; RFD-08 replies and refund appeals

MOOWR & Customs

Licence, amendments, monthly returns, bond-to-bond transfer, CESTAT matters

Income Tax & Audit

Returns, tax and statutory audit, internal audit, bank audits, assessments

IPO & Advisory

Restated financials, comfort letters, ICAI certifications, corporate advisory

National Taxation Award 2021 — Silver

ET MSME Awards 2022 — Nomination

ICAI Peer Reviewed Firm

AREA OF PRACTICE

Indirect Taxes

GST, Customs (MOOWR), Central Excise and Service Tax — our core area of specialisation.

Registration & Returns

GST, MOOWR & other registrations; returns, reconciliations, GSTR-9/9C and ASMT-10 handled by four dedicated compliance teams.

Audit, Notices & Litigation

Replies to show cause notices, departmental audits, summons, inquiries, search cases and e-way bill detention.

Refunds & Appeals

Refunds on exports, inverted duty and SEZ supplies; RFD-08 replies; first appeals, GSTAT and CESTAT representation.

Advisory & Opinions

Legal opinions backed by subject-wise research, and comprehensive advisory on GST, Customs and MOOWR.



AREA OF PRACTICE

Direct Taxes

Returns & Planning

Filing of returns and comprehensive tax planning strategies.

Audits & Assessments

Tax audits, statutory audits and handling of scrutiny assessments.

Appeals & Opinions

Appearing before income tax authorities and appellate forums, and providing legal opinions.

AREA OF PRACTICE

Initial Public Offer Services

Engaged in providing the following services related to IPOs:

Restated Financial Statements

Preparation of Restated Financial Statements as required for IPO filings.

Examination Report on RFS

Issuing examination reports on Restated Financial Statements.

ICAI IPO Certifications

Certifications as required under ICAI guidelines for IPO processes.

Comfort Letter

Issuance of Comfort Letters for underwriters and merchant bankers.

Circle-ups

Assistance with circle-up related documentation and compliance.



AREA OF PRACTICE

Other Services

Audit & Compliance

- Statutory Bank Audit
- Internal Audit / Risk Management
- Bank Concurrent Audits
- Bank Revenue Audit
- Stock Audits

Advisory & Finance

- Corporate Finance Advisory
- Management Consultancy
- Corporate Compliances
- Outsourcing Services
- MIS Reporting & Budgeting
- CMA Data & Project Reports for Bank Finance

Accounting & Costing

- Special Accounting
- Fixed Asset Register
- Cost Records Maintenance
- Product Costing & Pricing Analysis

Industries We Serve

Extensive experience across diverse industries in GST, Customs, Central Excise, Service Tax, audit and income tax.

- Solar & Renewable Energy
- Chemicals & Pharma
- Textiles & Yarn
- Steel & Engineering
- Hospitality & Clubs
- Real Estate & Infrastructure
- Jewellery & Diamonds
- Logistics & Shipping
- Beverages & FMCG
- Banks & PSUs

Large manufacturers, listed companies, family businesses, trusts and individuals — the same process and the same quality, irrespective of the size of the assignment.



Experience with Government, PSUs & Banks

GST Seminars for Government Undertakings

Conducted GST seminars for central government undertakings and public sector organisations.

Legal Opinions

Provided legal opinions to a government infrastructure development corporation.

Tax & Compliance

Handled tax and compliance matters for listed and public sector entities.

Bank Audits

Conducted statutory bank audits of a nationalised bank, besides concurrent, revenue and stock audits.

How We Serve Every Client

1
Enquiry
Our Business Advisor understands the requirement

2
Consultation
Scope and fees agreed transparently in a meeting

3
Onboarding
A dedicated CRM is appointed for the client

4
Documents
Complete list shared; work starts once complete

5
Execution
Each stage has an owner, a reviewer and a timeline

6
Delivery
Multi-level review, sign-off and on-time delivery

Dedicated CRM
Handles every status update and query, so the client never has to follow up

Delivery Monitoring Team
A separate team tracks every assignment and follows up for on-time delivery

R&D Department
Research behind every advice; the team stays current with every change in law

Quality Audits
Rigorous quality audits and a training series for every post

CULTURE

Honesty, Integrity and Transparency

01

Honest advice

Right advice, honestly given — even when it is not what the client wishes to hear

02

Complete transparency

Scope, fees, status and cautions are shared in writing; no surprises at any stage

03

Integrity in every file

Maker and checker are always different persons, and every hand-over is verified twice

04

Ownership

Every team member owns the work till it is closed, backed by clear accountability

05

Continuous learning

A structured training series for every post keeps the team at its best

06

Confidentiality

Client information is protected; technology is used only with safeguards and human verification

Checklists, SOPs and Guides for Every Process

The right process, followed every time — by every member of the team.

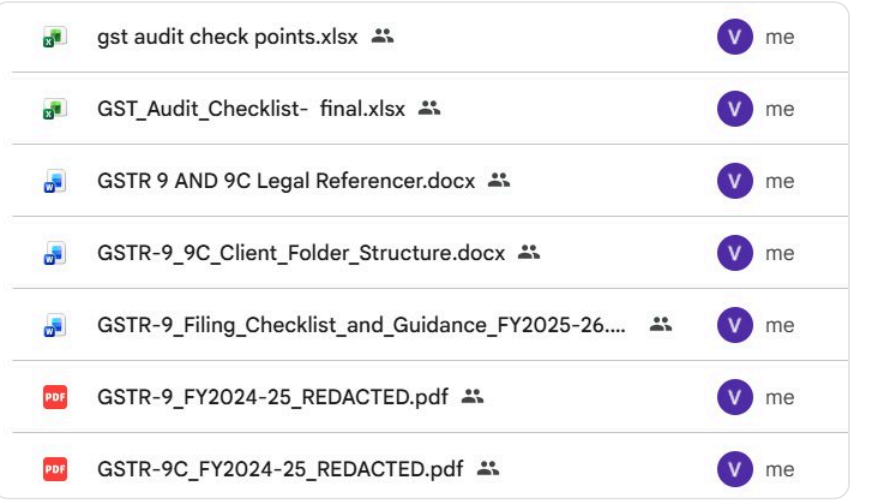
PART B - TABLE-WISE AND ROW-WISE CHECKLIST OF FORM GSTR-9

Pt. II
Table 4 - Details of advances, inward and outward supplies made during the financial year on which tax is payable

Note: Report values as declared in GSTR-1 / IFF / GSTR-1A and GSTR-3B of the financial year itself (April to March). Transactions of this FY declared in the returns of the next FY go to Tables 10 and 11, not here. Rows 4A to 4G1 and 4I to 4L are auto-filled by the portal from the outward supplies reported during the year, but remain EDITABLE - once a value is edited, the edited value is treated as final.

Sr. No.	Particulars (as per Form GSTR-9)	Source of Data	Guidance, Checkpoints & Common Errors	Remarks / Observations
A	**Supplies made to un-registered persons (B2C)**	*GSTR-1 / GSTR-1A Table 5 and 7, with amendments in Table 9 and Table 10*	Report NET of credit/debit notes and amendments relating to B2C. B2C credit notes and amendments must NOT be shown separately in 4I/4J/4K/4L. Also include supplies made to an unregistered recipient THROUGH an e-commerce operator on which the ECO is liable to collect tax under Sec 52. Auto-filled from GSTR-1/GSTR-1A but editable; once edited, the edited value is treated as final. Check unregistered/URD ledgers, counter sales and cash sales in books.	The values taken from GSTR 1 should reconcile with the tax paid in GSTR 3B and the difference must be flagged. If there are differences in the b to c values in books of accounts with b to c values in GSTR 1/3B and the difference is due to the transaction reported in the next F.Y. upto the specified period then the same will be reported in Table 10 or 11 of GSTR 9 and where they have not been paid till date the said amount will be added and will be paid through DRC 03. The remark regarding the same will be given in GSTR 9C.
B	**Supplies made to registered persons**	*GSTR-1 / GSTR-1A / IFF Table 4A*	Report GROSS, i.e. without netting credit notes, debit notes or amendments - those go to	The values taken from GSTR 1

Table-wise checklist with guidance and common errors — GSTR-9



Checklists, legal referencers and folder standards for each service

Step-wise checklists

For every return, audit and litigation, with the legal basis for each step

SOPs and guidance notes

A documented standard for every service the firm offers

Consistent, every time

The same quality, whoever handles the file and whatever its size

A Team Trained to Get It Right, Every Time

Our own library of training videos — and an induction into our values for every new team member.



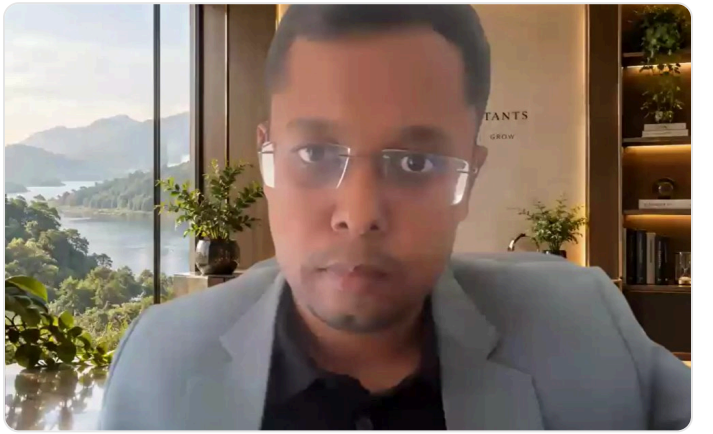
Role-wise training series

Step-by-step training on specific subjects, so every file is handled accurately



Service training

Specialist modules such as MOOWR, recorded by our partners



Culture induction

Every new joiner is first introduced to the values and culture of the firm

Learning is built into our culture. Numerous training videos ensure accuracy in every assignment, and every new member learns what we stand for before handling a single file.

Research & Development, Led by Our Partners

The right legal opinion — from every member of the team, every time.

01 **Partners who never stop studying**

Every new notification, circular and judgment is studied by our partners as it is issued

02 **The team updated regularly**

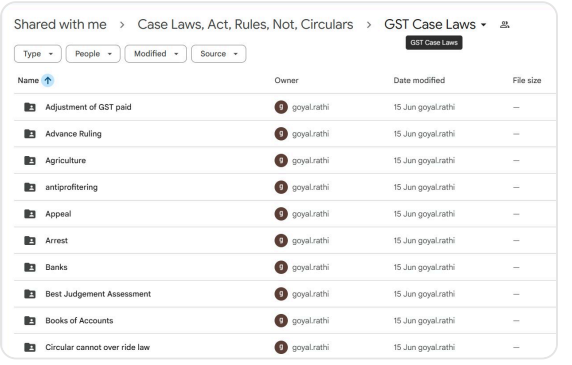
Regular in-house sessions carry every development to the entire team

03 **A library organised by subject**

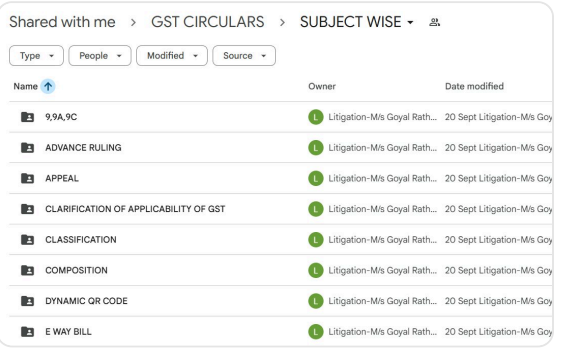
Case laws, circulars and notifications saved not just year-wise, but subject-wise

04 **Every member competent**

The right authority is found in minutes, so every opinion stands on firm legal ground



Case laws — subject-wise



Circulars — subject-wise

ACCOUNTABILITY

KRAs and KPIs for Every Person

Every team member is assessed on clearly defined performance parameters.

1

Define

Clear Key Result Areas assigned to every role in the firm

2

Measure

KPIs on quantity, quality, capacity utilisation and timeliness

3

Score

Each person earns a performance score based on actual results

4

Improve

Regular one-to-one reviews and written commitments to improve

WHAT EACH PERSON IS MEASURED ON

Quantity
Volume of work completed against the plan

Quality
Accuracy and standard of work, as assessed in review and quality audits

Capacity utilisation
Productive use of the time available to each person

Timeliness
Work completed by the committed date

The result: every team member has taken ownership of the work they do — performance is judged on data, not opinion.

No Assignment Is Allowed to Slip

Our urgency dashboard brings every overdue task to the top — so it is expedited before it can become a delay.

	A	B	C	D
1	Source	Name of the client	Step	Responsible Pers
2	Summons/Ir		Collection of documents from the client	CRM
3	Summons/Ir		Collection of documents from the client	Priya
4	PI		Receipt of payment	Priya
5	Appeal		Article/ TM and Reviewer will read the case, reviewer will guide	Purvansh
6	Appeal		CRM will take follow up for payment of PI, pre deposit challan and receipt of documents	Priya
7	PI		Sending invoice and informing the HOD/Doer	Amitosh
8	Appeal		Drafting of the appeal	Divyanshi
9	Bond to Bor		Send list of documents and raise PI	Mayur
10	Bond to Bor		Follow up with the Officer (Bond to Bond transfer Approval from the officer in case of buyer)	Mayur
11	Bond to Bor		Send list of documents and raise PI	Mayur

Extract from the firm's live urgency dashboard — client names redacted

One live view of the firm

Every pending task across every department, sorted by urgency

Escalated the moment it is late

A task that crosses its timeline is flagged and expedited at once

Partners act on exceptions

Leadership attention goes where it matters most

The result: no work waits unnoticed — every task is tracked to completion and delivered on time.

How We Protect Quality and Accountability

01

Self-rating vs reviewer rating

The doer rates the work out of 10 before review; the reviewer rates it independently; the gap is discussed

02

Cash-in, cash-out

Every hand-over is checked by the giver and re-checked by the receiver — client → CRM → doer → reviewer → partner

03

Help Slip with 3 solutions

No one brings a partner a problem without three possible solutions and a recommendation

04

Done or Not Done

Weekly one-to-one review on a delegation sheet. A reason does not convert work not done into work done

05

Buddy system

Two named buddies for every key person, so no file stops when someone is on leave

06

AI with safeguards

No client document goes to an AI tool unless redacted; every AI output is verified against the source

Why Clients Choose Us

The value our clients experience.

One client, one CRM

One named person for status, documents and queries — no chasing

Complete documents first

Full document list on day one, so work proceeds without interruption

Everything in writing

Advice, cautions and due-date alerts on email; calls confirmed the same day

Timely reminders

Data requests and due-date alerts reach you well before every due date

Under-promise, over-deliver

We strive to deliver more than what we promised, and give our best each time

Priority attention

Time-critical matters receive priority allocation across the firm

RECOGNITION

Our Achievements

Recognised for excellence in taxation and professional services.

National Taxation Award 2021 — Silver

Conferred in recognition of exemplary contributions in the field of indirect taxation, particularly for the impactful work delivered at M/s Goyal Rathi & Associates.

ET MSME Awards 2022 — Certificate of Nomination

Certificate of Nomination under the Indian MSME of the Year – Micro category, for significant contributions in indirect taxation and client representation.

ICAI Peer Reviewed Firm

Our practice is peer reviewed under the Peer Review framework of the Institute of Chartered Accountants of India.



Partner With Us

Whether you are a large corporation, a growing startup or a private individual — we bring the same commitment to quality, integrity and expertise to every engagement.

Indirect & Direct Taxes

End-to-end tax compliance, advisory, litigation and representation.

Audit & Assurance

Statutory, internal, bank and cost audits to the highest standards.

Advisory & Consulting

IPO services, corporate finance, management consultancy and compliance solutions.

OUR COMMITMENT

Strong systems. Honest people. Real value.

Our systems and a culture of honesty, integrity and transparency stand behind every assignment we deliver.

Reach us at our Head Office in **Surat** or our Branch Office in **Vadodara** — or visit our new website **www.goyalrathi.com**

Thank You for Your Time

We appreciate the opportunity to present our capabilities and look forward to the possibility of collaborating with you.

M/s Goyal Rathi & Associates
Chartered Accountants

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Let's build a strong financial future together.

