



(REGD. NO. 9/2L/1079)

# HMA CIRCULAR

FOR PRIVATE CIRCULATION ONLY

## HARDWARE MERCHANTS ASSOCIATION

HMA CENTRE, UDAY SHANKAR SARANI, SILIGURI - 734001 (WEST BENGAL) PHONE : (0353) 2777707  
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President : Sri Hiralal Agarwal, Ph. : 2777512 (O), 98320 21174

Hony. Gen. Secy. Sri Rohit Agarwal, Ph. : 2777184 (O), 99320 01347

Circular No. HMA/C/24/2017-18

Date : 14.12.2017

*From the Desk of :*

**Bimal Agarwal**

Chairman : Law & Taxation  
M/s. Siliguri Sanjay Agencies  
Sevoke Road, Siliguri  
Ph. : 2777776 (O), 94340 48061 (M)

Dear members,

GST has become an integral part of business and we are well aware of this fact. The concept of GST is also quiet clear to us but the subject is VERY VAST. We have to be very clear and thorough on this subject to fully implement it in our business. Part knowledge is not sufficient.

Recently there has been many changes in the GST regulations. In order to update ourself about the changes and to further clear our concept on GST we have organised a seminar on it. There shall be special focus on RCM, Export & Refund procedure and other important changes.

All are requested to come and take maximum advantage of this Seminar.

**Prominent Speakers :**

1. **CA Shubham Khaitan** : A very eminent GST expert from Kolkata  
CA & CS, CSA (US), DISA (ICAI)
2. **CA Sanjay Goyal** : GST expert from Siliguri

**Date : Saturday, 16 December, 2017**

**Time : 4:00 PM onwards**

**Venue : HMA Centre, Uday Shankar Sarani**

Thanking you,  
Your faithfully,

**Bimal Agarwal**  
(Chairman : Law & Taxation)

**KINDLY REGISTER YOURSELF !!**

Firm Name : .....

Signature & Seal

(Kindly fill and send it to HMA City Office on or before Friday 15th December, 2017)