

## **Professional Profile – CA Rupal Garg**

CA Rupal Garg is a practicing Chartered Accountant, educator, and faculty member with extensive experience in taxation, Goods and Services Tax (GST), and professional capacity building. He qualified as a Chartered Accountant from the Institute of Chartered Accountants of India (ICAI) and is also UGC-NET qualified for Assistant Professorship. He is currently a practicing partner at SMDA & Associates, Chartered Accountants, Agra managing a workforce of over 120 professionals, and is actively involved in professional training, advisory, and academic engagements.



Since the introduction of GST in India, he has been consistently engaged in GST education and implementation. From July 2017 onwards, he has trained over 25,000 professionals in GST, including Chartered Accountants, tax practitioners, corporate executives, government officers, MBA students, and CA students. His training assignments cover core GST compliance areas such as return filing, annual returns (GSTR-9 and GSTR-9C), audit and assessment issues, inspection, search and seizure provisions, reverse charge mechanism, and sector-specific GST implications. He has acted as a Resource Person for the Ministry of Finance for GST return filing seminars and has also conducted GST training programmes for PCS officers serving as Assistant Commissioners. He has regularly delivered sessions at ICAI branches, sub-regional conferences, CPE weeks, MSME programmes, and national conclaves focusing on practical GST issues.

In addition to GST, he is an Approved Faculty of the Board of Studies (ICAI) and has conducted Orientation Courses and Management & Communication Skills programmes for CA students. He has served as Guest Faculty for the Regional Capacity Building and Knowledge Centre, Mumbai, training senior officers of the Comptroller and Auditor General of India on Ind AS. He has also been associated as visiting faculty with universities and institutions for taxation, import-export documentation, and cybersecurity sessions.

He has completed multiple ICAI certificate courses, including Goods and Services Tax, Public Finance and Government Accounting, Intellectual Property Rights, MSME, Anti-Money Laundering Laws, and Artificial Intelligence (Level 1 and Level 2). His academic publications include Simplified GST for Accountants, Export Documentation and Procedures, GeM Procurement and Practices, and Navigating India's Startup Ecosystem.