

### **Madhukar N Hiregange - About Me**

Founder partner of the firm HNA & Co LLP (Formerly Known as Hiregange & Associates LLP) qualified in 1987 and currently heading the consultancy and review divisions of the firm. Has long standing experience of specializing in Indirect Taxation. Follows problem solving and value additive approach in the practical business environment.

Jointly Authored 36 books on GST, Central Excise, Service Tax, Central Sales Tax, Karnataka VAT and Excise / Service Tax audit. Associated with few CAs across India as mentor. Delivered approx. 15000 sessions on various topics under Indirect Tax. Shared more than 20,000 online replies CISA(Passed),value based.

Served as Central Council Member of ICAI for the terms 2010-13 & 2016-19. Details of my contribution listed below.

Involved in efforts to make the Indirect Tax laws in India simple, certain and fair and creating an awareness of the employment and earning potential of knowledge of Indirect Taxes in India.

Believes in value based practice and life. Follows core values such as Integrity, Knowledge, Innovation, Independence, Passion, Social Responsibility.

### **My Credentials as a Central Council Member**

I was supported by you all to go the Central Council of ICAI directly (without going thru the branch & region) in the year 2010. I served 2 terms between 2010-13 & 2016-19. In the 6 years I was lucky to have the support of my presidents, few colleagues in the central council to build empowered & competent teams of accomplished CAs who delivered amazing results on the ground. Was also able to get the secretariat energised. I have to accept that the number of unfinished projects far exceeded the completed one. Highlights of the contributing action (implementation) mainly to the profession were:

#### **I. Students**

1. Bringing fairness by moving away from memory-based evaluation, providing reading time of 15 minutes, prior to 3 hours of examination time, gap of 1 day in between exams, sensitisation & training of paper setters & evaluators.
2. Increasing the passing percentages by way of reform as well as ration process of moderation. Result - improvement of pass %age over time.
3. Addition of electives (alternative) of papers in 2<sup>nd</sup> group of final for those who wished to specialise.
4. Bringing transparency by enabling xerox copies at reasonable cost.
5. Reducing the bulk of the study material and making it readable.
6. Encouraging the adoption of online classes of reasonable quality to counter the ill effect of some teaching shops.
7. Popularisation of the course and inspiring young minds to be part of this proud profession.

#### **II. Member**

1. Proving that the CA is the best professional to serve in the indirect tax field to all stakeholders specifically the trade & industry. Now we dominate the preventive compliance area and making fast inroads into the curative litigation area in IDT.
2. Encouraging a values-based approach to flourish in employment & practice.

3. Capacity building measures in service tax, indirect taxes and finally GST by way of workshops for every CA. More than 150,000 members made aware & trained.
4. Excellent reference material for Central Excise, Service tax and now GST along with more than 2 dozen supporting publications. Soft copies provided free to all stakeholders.

### III. Governance

1. Have been a crusader for *doing the right thing* - not afraid to speak up and record dissent in all matter where I had knowledge & experience.
2. Earned the term- conscience keeper of the Council in the eyes of some past presidents.
3. Always bring up the self-governance aspects and what values we as leaders need to show case and live by.
4. Focus on strengthening internal processes in all committees involved in.

### IV. Country

1. Providing inputs or feedback in detail for all indirect taxes at every opportunity.
2. Contributing to take forward the tax reforms to make IDT simple, fair and transparent in India. GST model law training material for GOI in 2016-17.
3. Background Material on GST used by lakhs of people in trade, industry, departmental officers and professional practicing in GST.