



**EXPERIENCE CERTIFICATE**

This is to certify that Mr. Dhruv Khosla worked under our guidance as a Legal Associate -Taxation & Regulatory Compliance from November 2025 to March 2026.

During his tenure, he was involved in various matters relating to taxation litigation, regulatory compliance, and statutory interpretation under the GST framework. He actively engaged in legal research, drafting, and preparation of matters for proceedings before the Hon'ble High Court and GST appellate forums.

His responsibilities included:

- Conducting legal research and analysis on statutory provisions under the CGST Act and related regulatory frameworks
- Drafting and preparation of writ petitions before the Hon'ble High Court.
- Drafting of first appeals and second appeals before GST appellate authorities and tribunals in taxation matters
- Reviewing and analysing show cause notices, adjudication orders, and DRC-07 demand orders issued under GST law
- Examining appeal orders and statutory communications issued by GST authorities
- Monitoring and reviewing GST portal records and compliance documentation relevant to ongoing litigation matters
- Analysing GST compliance discrepancies including reconciliation issues such as GSTR-2A and GSTR-3B mismatches
- Assisting in matters relating to Input Tax Credit (ITC) disputes, including cases where ITC was denied despite supporting CA certificates and invoices
- Reviewing compliance issues relating to carry-forward of Input Tax Credit in GSTR-9 filings of previous financial years.

During this period, he worked on matters involving:

- GST classification disputes, including matters concerning the applicable GST rate on hand sanitizers.
- Legal issues relating to Section 16(2)(c) of the CGST Act, concerning retrospective cancellation of supplier GSTIN and its implications on ITC eligibility.

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Proprietor

- Issues relating to Section 169 of the CGST Act, concerning service of notices through the GST portal.
- Compliance disputes involving input tax credit eligibility and reconciliation discrepancies.

Mr. Dhruv Khosla demonstrated diligence, professionalism, and a strong aptitude for legal research, regulatory analysis, and drafting during his tenure.

We wish him success in his future professional endeavours.

FOR CJK LEGAL ASSOCIATES

 Proprietor  
Chetan Jain  
(Advocate)

FOR CJK LEGAL ASSOCIATES

Date: 19/03/2026

Place: Chandigarh