

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुरशाह ज़फर मार्ग,
नई दिल्ली-110 124



OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI - 110 124

SMITA GOPAL
PR. DIRECTOR (INDIRECT TAXES)

दिनांक / DATE 07/08/2026

Dear Mr. Sharma,

I would like to extend my sincere gratitude to you for sparing your valuable time and participating in the Conclave for Stakeholder consultation for Performance Audit on Health Sector on 6 July 2026. Your presence and insightful address on the taxability of certain non-healthcare supplies such as out-patient medicines and food supplied to visitors/out-patients, proper ITC reversal and capital goods treatment, and the need for robust HIS/PIS reconciliation, ISD implementation, and cross-charge compliance for hospital operations. The success of this conclave owes much to your suggestions and your willingness to share your time and expertise with us.

Thank you once again for your invaluable support. We look forward to future opportunities for collaboration and guidance from you.

with best wishes,

Yours sincerely,

Sigra

CA Umesh Sharma,
Chairman, GST and Indirect Tax committee
The Institute of Chartered Accountants of India
ICAI Bhawan, Indraprastha Marg,
New Delhi - 110002