



SOCIETY OF GENITOURINARY ONCOLOGISTS – SOP ON GST – SOGOCON CONFERENCES

Society of Genitourinary Oncologists (SOGO)
Standard Operating Procedure (SOP) for SOGOCON conferences
SOP Document Number: SOP-002
Date Version: 28 May 2025
Approved by:

- Dr Vedang Murty
 - Dr Ganesh Bakshi
 - Dr Sudhir Rawal
-

1. Objective

To streamline the process of filing GST payments during our annual SOGOCON conferences.

2. Types of GST Implemented in SOGO

- **B2C (Business-to-Consumer)** : This involves generating monthly membership receipts based on information provided by our Secretary (Ms. Samreen). The details will be shared with the Chartered Accountant (CA) in first week of every month, and GST will be filed by the 5th of every month by CA.
- **B2B (Business-to-Business)** : This GST is filed once a year when we conduct conferences.

3. Impact on Usage of GST Number

- **SOGO GST Number** : If the event team uses SOGO's GST number, the protocol requires SOGO's CA to raise invoices and file GST on a regular basis.
- **Event Team GST Number** : If the event team is permitted to use their GST number, SOGO's CA will not have full control over GST filing. The event team will generate invoices and file GST, and SOGO's CA may file GST on the remaining closing balance.

4. Delay in GST Payment

- **Monitoring** : The organization will be liable to pay interest for delayed GST filing. To avoid penalties, the Secretary will:
 - Regularly check with the CA for monthly GST filing.
 - Verify GST receipt filing for conferences with the CA or event team.
 - File KYC (Know Your Customer) documents before the account gets frozen.
- **Penalty Bearer** :
If event team is using their GST number, SOGO will not be held responsible to pay the delay penalty for filing GST.

If SOGO GST number is used , SOGO office secretary (Samreen) shall have constant monthly checks to file GST on time.

Defaulter will pay the GST

5. Final Balance Amount

- **GST Filing** : Inform SOGO's CA to file GST on the final balance amount.
- **Conference Accounts Audit** : Get the conference accounts audited by SOGO's CA before transferring the balance to the main account.