

06-01-2026

## REPORT ON GUEST LECTURE ON GST 2.0



# SIDDHARTHA

## ACADEMY OF HIGHER EDUCATION

An Institution **DEEMED TO BE UNIVERSITY**

(Under Section 3 of UGC Act, 1956)

(Sponsored by Siddhartha Academy of General & Technical Education), Vijayawada, A.P.

**SCHOOL OF MANAGEMENT**

**Welcomes**

**CA Ashok Kumar Nelakurthi**  
(FCA, ACMA, B.com)

**For Guest Lecture on:**

**GST 2.0**



**JANUARY 6<sup>TH</sup>, 2026**

**AT 02.50PM - 04.30 PM**

**VENUE** Mechanical seminar hall

## **INTRODUCTION**

The School of Management (SOM), Siddhartha Academy of Higher Education, organised an informative Guest Lecture on “GST 2.0: Reforms, Compliance, and Opportunities for Businesses” at the Administrative Block Seminar Hall.

The session was delivered by CA Ashok Kumar Nelakurthi (FCA, ACMA, B.Com.), who brought deep practical insights into how the evolving GST framework is reshaping taxation, compliance systems, and business decision-making in India.

The objective of the lecture was to create awareness among MBA students about the concept of GST 2.0, its structure, benefits, and practical challenges. The resource person explained how GST 2.0 aims to simplify tax processes, strengthen transparency, reduce cascading tax effects, and promote ease of doing business. He also emphasised the role of digitalisation, e-invoicing, input tax credit mechanisms, and better monitoring tools in improving tax governance.

The programme began with a welcome address by the Head of the Department, who highlighted the importance of understanding taxation reforms for future managers. He stated that knowledge of GST and its updates is crucial for students aspiring to work in finance, accounting, entrepreneurship, and corporate management.

During the lecture, CA Ashok Kumar Nelakurthi explained the evolution from the earlier indirect tax system to GST, and further towards GST 2.0. He discussed key features such as simplified return filing, enhanced compliance mechanisms, plug-and-play IT systems, fraud detection, and increased formalisation of businesses. Using real-life examples, he illustrated how GST impacts pricing, profitability, supply chains, and consumer behaviour.

He also encouraged students to view taxation not merely as a legal requirement but as a strategic tool that supports economic growth, accountability, and nation-building. The session concluded with an interactive Q&A, where students clarified their doubts and explored career opportunities in taxation and finance.

## **GUEST PROFILE**

CA Ashok Kumar Nelakurthi (FCA, ACMA, B.Com.)

Ashok Kumar is a Fellow Chartered Accountant (FCA) and Associate Cost and Management Accountant (ACMA) with deep expertise in compliance, consulting, and governance. A commerce graduate from Krishna University, he began his career with Vedanta Ltd., gaining hands-on experience in business planning, MIS, budgeting, and strategic finance. He leads A N Y & Co LLP, a firm offering assurance and compliance services across sectors; contributes to global consulting initiatives through Twilight Overseas; and drives professional education through Edploy Academy, a platform for training aspiring finance and business professionals. Ashok has mentored thousands of CA and CMA aspirants across India, widely appreciated for his clear, practical teaching approach. He has delivered over 500 lectures at institutions including the CAG department, VR University, and Nalanda College, earning recognition for his ability to simplify complex financial and regulatory topics.



## SESSION HIGHLIGHTS

### Part I: Understanding Tax and GST Basics

CA Ashok Kumar began by explaining the fundamental idea of taxation — as a mandatory contribution to the State used to fund public services through direct and indirect taxes. He clearly differentiated:

- **Direct taxes** on income and wealth
- **Indirect taxes** collected through goods and services, ultimately paid by the consumer

He then introduced GST as a unified indirect tax system replacing multiple earlier taxes such as VAT, excise duty, and service tax. GST focuses on value addition at every stage and allows businesses to claim Input Tax Credit, ensuring the final burden lies on the end consumer

Tax Reform vs Economic Reform



## Part II: Why GST Was Introduced

The speaker discussed the problems in India's earlier tax structure:

- fragmented tax system
- tax-on-tax effect
- inter-state trade barriers
- lack of transparency

GST was designed to create **“One Nation, One Market”**, ensuring smoother movement of goods, better compliance, and reduced cascading taxes

### Tax Reform vs Economic Reform



### Part III: GST as a Tax Reform — and Its Limits

While GST initially focused on replacing multiple taxes and improving revenue stability, CA Ashok highlighted that tax reform alone is not enough. Sometimes, revenue increases but costs remain high and business behaviour does not change significantly.

He emphasized that real development comes when taxation begins supporting productivity, affordability, and ease of doing business

#### Tax Reform vs Economic Reform



### Part IV: Transition Toward GST 2.0 — Economic Reform

GST 2.0 (Next-Gen GST) aims to transform GST from merely a tax reform into a broader **economic reform**, influencing:

- cost of living
- business pricing decisions
- consumer demand

- investment confidence

A simpler, predictable tax system encourages businesses to expand, formalize, and invest more in growth

### Tax Reform vs Economic Reform



### Part V: 7 Pillars of Next-Gen GST

CA Ashok presented the key pillars shaping GST 2.0, including:

1. Simplified structure with fewer slabs
2. Fair and rational tax rates
3. Relief for consumers on essential goods
4. Lower input costs for MSMEs
5. Digital transparency and faster refunds
6. Stable and predictable revenue for government

## 7. Growth-oriented tax framework supporting investment and job creation

He explained that lowering costs leads to higher demand, increased production, and employment — creating a virtuous economic cycle

### **INTERACTIVE DISCUSSION**

Students actively asked questions on practical areas such as:

- impact of GST on small businesses
- role of GST in controlling inflation
- career opportunities in taxation and compliance
- GST challenges faced by MSMEs
- scope of digital tools in GST filing and analytics

CA Ashok encouraged students to develop strong foundations in accounting, GST returns, and digital tax tools, emphasizing that finance professionals with GST expertise are in high demand.



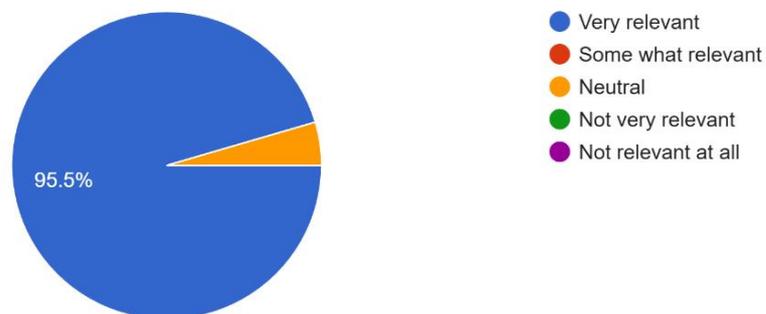
## KEY TAKEAWAYS

- GST replaced multiple indirect taxes and created a unified system.
- GST 2.0 focuses on reducing costs, simplifying compliance, and boosting growth.
- A transparent tax framework increases trust and formalization.
- MSMEs benefit from faster refunds and reduced working-capital pressure.
- Good taxation not only raises revenue — it supports economic progress.

## STUDENT FEEDBACK AND INSIGHTS

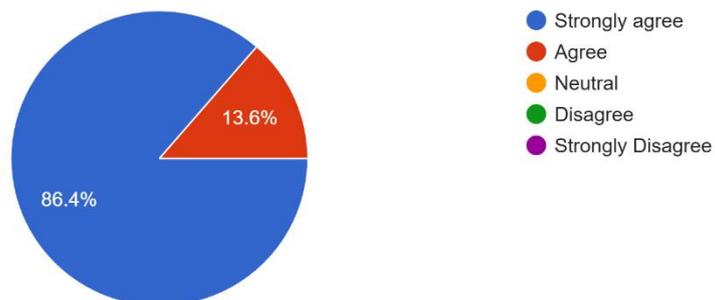
How relevant was the topic to your course or interests?

22 responses



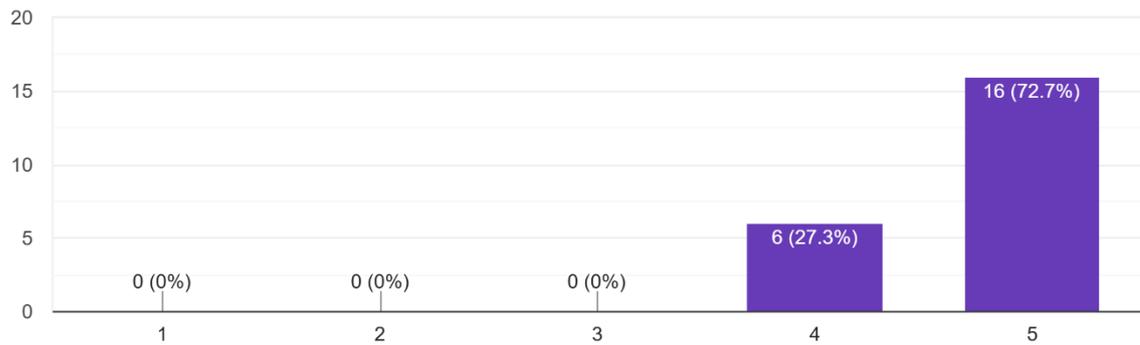
The content of the lecture was informative and useful

22 responses



Overall, how would you rate this guest lecture?

22 responses



Students found the lecture practical, clear, and future-focused. They appreciated how complex concepts like tax structure, economic reform, and policy objectives were explained through simple examples and real-world cases.

### CONCLUSION AND VOTE OF THANKS



The guest lecture by **CA Ashok Kumar Nelakurthi** provided deep insight into the evolution of GST from a tax mechanism to a powerful economic reform initiative.

The session inspired students to think beyond numbers and recognise taxation as a strategic tool for national development.

The programme concluded with a Vote of Thanks, expressing gratitude to the speaker, faculty members, and organisers for arranging a highly informative and impactful session.

#### **ATTENDANCE SUMMARY**

Semester	Present	Absent	Total
II semester	52	10	62
IV semester	43	22	65



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GUEST LECTURE ON GST 2.0 BY  
CA ASHOK KUMAR NELAKURTHI (FCA, ACMA, B.COM)

DATE: 6-01-2026; TIME: 2:50PM

VENUE: MECHANICAL SEMINAR HALL

S.NO	ROLL NUMBER	NAME OF THE CANDIDATE	SIGNATURES
1	25MP01001	ADAVIKATLA SUGUNA SRITHA	A. Suguntha
2	25MP01002	AKULA KALYAN	Akula Kalyan
3	25MP01003	ALUGOJU LIKHITA	Alugoju Likhita
4	25MP01004	APPALA VENKATA NAGA SRILATHA	A. Srilatha
5	25MP01005	APPIKATLA NARENDRA KUMAR	A. Narendra Kumar
6	25MP01006	CHAVALA PAVITHRA	Chavala Pavithra
7	25MP01007	CHITHIRALA VASAVI	Chithirala Vasavi
8	25MP01008	DAKAMARI JAGADEEP	D. Jagadeep
9	25MP01009	DALAPATHIRAO CHARISHMA	D. Charishma
10	25MP01010	DEVANABOYINA NAVYA SRI	D. Navyasri
11	25MP01011	GADDAM PRABHAS	G. Prabhas
12	25MP01012	GANGAVARAPU VASANTHI	G. Vasanthi
13	25MP01013	GODAVARI PAVANI	G. Pavani
14	25MP01014	GONNABHAKTULA TEJESH	G. Tejesh
15	25MP01015	HANUMANTH KUMAR	Hanumant Kumar
16	25MP01016	GOWRABATTINA YOGESH	Yogesh
17	25MP01017	GRADDALA VINAY TEJA	Graddala Vinay Teja
18	25MP01018	GUNNAM KUSHWANTH KUMAR	G. Kushwanth Kumar
19	25MP01019	GURRANA VEERA BABU	Veera Babu
20	25MP01020	JALUDU GAYATHRI MANASA	J. Gayathri Manasa
21	25MP01021	JAYA LAKSHMI SHANMUKI POLAM	J. Shanmuki Polam
22	25MP01022	KAMBALA LIKHITA	K. Likhita
23	25MP01022	KANAGALA HARSHA VARDHAN	K. Harsha Vardhan
24	25MP01023	KANCHARLA KEDHAR PRABHU	K. Kedhar Prabhu
25	25MP01024	KATARI VAMSI	K. Vamsi
26	25MP01025	KATTA TEJA	Teja
27	25MP01026	KODALI SRI VIDYA	K. Sri Vidya

27	25MP01027	KONGARA KRISHNA DEEPIKA	K. Krishna Deepika
28	25MP01028	KORRA CHANDANA BAI	K. Chandana Bai
29	25MP01029	KOTHAPALLI SAI HARSHITHA	-kothapalli
30	25MP01030	KOTTI LALITHA NAGA RATNAM	
31	25MP01031	KRISTAM GITA SRI	K. Gita Sri
32	25MP01032	KURACHA VENKATA SAI NIHAR	M. Vyaya
33	25MP01033	MALLESWARAPU VIJAYA LAKSHMI	M. Sudeepthi
34	25MP01034	MECHINENI D V S N SAI SUDEEPTHI	M. Sri Lakshmi
35	25MP01035	MEKALA SRI LAKSHMI	M. Yamini
36	25MP01036	METLAPALLI YAMINI LAKSHMI PRIYA	M. Dency Moses
37	25MP01037	MUNDLAPATI DENCY MOSES	
38	25MP01038	NEPPALLI GAYATRI	Nilufar Mondal
39	25MP01039	NILUFAR MONDAL	Nganakeethava
40	25MP01040	NUKATHOTI GNANA KEERTHANA	
41	25MP01041	P N S NIKITHA TIRUVEEDHULA	P. Ajay
42	25MP01042	PARUCHURI AJAY	P. Jaineswari
43	25MP01043	PASUPULETI YAMINIESWARI	
44	25MP01044	PONNURI KAVYA TEJASWI	
45	25MP01045	POTHINENI HRUTHIK	
46	25MP01046	POTLURI TARUN KUMAR	P. Tanu
47	25MP01047	PUPPALA LEELA CHANDRIKA SARWANI	P. L. C. Sarwari
48	25MP01048	ROMALA MOHAN KUMAR	R. Mohan Kumar
49	25MP01049	SAYYAPARAJU HARI CHARAN VARMA	S. Charan
50	25MP01050	SEELAM YAGNASRI	S. Yagnasri
51	25MP01051	SHAIK AYESHA	sk. Ayesha
52	25MP01052	SHAIK KAJA MOHIDDHIN	
53	25MP01053	SHAIK SHABNA	sk. Shabna
54	25MP01054	SOUTANI SHANMUKHA TEJA KUMAR	
55	25MP01055	SURE VENKATA HARSHA VARDHAN SAI	SV. Harsha
56	25MP01056	SURISSETTY PREM	S. Prem
57	25MP01057	TADIKAMALLA SAI SOWMYA	T. Sai Sowmya
58	25MP01058	TELLAKULA MADHU KALYAN	
59	25MP01059	TUNGALA NAGA HARSHITA	
60	25MP01060	VAKKALAGADDA LOHITHA	V. Lohitha
61	25MP01061	VALIVETI LEELA NAGA VENKATA SRI ANUSHA	
62	25MP01062	VALLURUPALLI HARINI	V. Harini
63	25MP01063	VEERLA REVATHI	V. Revathi
64	25MP01064	VELAMALA NEELAVENI	
65	25MP01065	VENNA AVINASH	V. Avinash

66	25MP01066	VIJAYA VYSHNAVI MUVVALA	V. Arinash
67	25MP01067	BANTU SWATHI	B. Swathi



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3	24MP01003	BHASHYAM HEMASRI	B. Sakthi Sri Lakshmi
4	24MP01004	BOMMISETTY SAKTHI SRILAKSHMI	Ch. Sai Divya
5	24MP01005	CHALAGURUGULA SAIDIVYA	Ch. Deepika
6	24MP01006	CHALAPAKA DEEPIKA	Ch. D. Lakshmi
7	24MP01007	CHAVATA YATH DHARMA SHAKTHINI	Ch. Durga Bharathi
8	24MP01008	CHERUKU DURGA BHARATHI	C.H. Yaswini
9	24MP01009	CHINTADA YASASWINI	
10	24MP01010	DEEPIKA MISHRA	
11	24MP01011	DESU GAYATHRI PRAGNA	Gayathri D
12	24MP01012	DODDACA GANGA BHAVANI	D. Ganga Bhavani
13	24MP01013	GADDAM VEDAVARSHINI	
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21	24MP01021	JOGA SRINIVAS	J. Meghana
22	24MP01022	KAJA DHANALAKSHMI	
23	24MP01023	KOLLATI KARTHIK NAIDU	K. Dhana Lakshmi
24	24MP01024	KOLLU JOSHICA	
25	24MP01025	KONDAVEETI THEJITHA	
26	24MP01026	MADAM SWARNA LATHA	
27	24MP01027	MEESALA SOWJANYA	M. Swarna Latha
28	24MP01028	MOHAMMAD RAHIMUNNISA	M. Sowjanya

29	24MP01029	MOHAMMED AFREEN FATHIMA	Md. Ameen
30	24MP01030	MOHAMMED FARZANA	Md. Farzana
31	24MP01031	MONDRU ALEKHYA	M. Alekhya
32	24MP01032	MUNNANGI SAHITH	M. Sahith
33	24MP01033	NADIPILLI UMA DEVI	Numadevi
34	24MP01034	NAGA HARINI GURRAM	
35	24MP01035	NAYANA GANNU	
36	24MP01036	PALLEKONDA KEERTHANA	
37	24MP01037	PANNIRU KAVYA	P. Kavya
38	24MP01038	PARUSU MANOJ KUMAR	P. Manoj Kumar
39	24MP01039	PERECHARLA SIVA KRISHNA	
40	24MP01040	PETLA BHAVANA	Bhavana
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44	24MP01044	SADIA SIDDIQA	
45	24MP01045	SAMMETA JASWANTH	S. Jaswanth
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53	24MP01053	SYED RUHEENA	Sd. Ruheena
54	24MP01054	TAMMINA SHASHANK	T. Shashank
55	24MP01055	THOLETI KUMAR NAGA SAI	Kumar Naga Sai
56	24MP01056	THOTA ANURADHA	
57	24MP01057	THURAKA KRANTHI	T. Kranthee
58	24MP01058	TIRUVURU MOUNIKA	T. Mounika
59	24MP01059	TURANGI BHARGAV	
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