



SURAT BRANCH OF WIRC OF ICAI

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E - Newsletter

January 2024



HAPPY Pongal

HAPPY Makar Sankranti



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SURAT BRANCH OF WIRC OF ICAI



From Chairman's Desk:

My Dear Colleagues & Students,

Wish you all very Happy, Healthy, Wealthy and Cheerful New Calendar Year 2024!!!

For our profession we have two new years', one is the calendar year, the other is of course the financial year. The calendar year has already started and I hope you have come out with new year resolutions, by introspecting yourself, overcoming with your previous year shortcomings to make better than the previous, excel in your chosen fields and rejoice your achievement, ultimately whatever we do it should bring happiness to us and our surroundings, at this juncture I want to recite a very popular Sanskrit Shanthi Mantra :

ॐ सर्वेभवन्तुसुखिनः सर्वेसन्तुनिरामयाः ।
सर्वेभद्राणि पश्यन्तुमा कश्चिद्दुःख भाग्भवेत् ।
ॐ शान्तिः शान्तिः शान्तिः ॥

I would like to brief about activities of Dazzling December. First time in the History of Surat Branch has hosted 15 days of Lecture Series – Unveiling Expertise : A Platform for Emerging CA's. We got very huge participants for the said event and all members were widely enriched with knowledge of speakers. Other than these 15 days – we got covered various programmes/seminars on – Mock Search Under GST, The Unusual Rise of Modern India, Ind AS vs AS, Standard on Auditing & network is Networth etc. We have started 1st Physical Batch of Diploma Course on International Taxation at Surat Branch.

CAs' means Challenge Acceptor and Challenge Accomplisher. What is the life without any challenges? Never mind the struggles, you can sail through all those changes/challenges.

For the First month of year 2024 i.e. January 2024 we are coming up with Residential Refresher Course (RRC) at Hyderabad – Centre Of Excellence. One day conference on “Capital Market : Trade Talks”.

Surat Branch will host CFO Meet at branch organised by CMI & B (COMMITTEE FOR MEMBERS IN INDUSTRY & BUSINESS). Our commitment to excellence continues and we're thrilled to share our progress with you.

Let's reaffirm our commitment to the principles enshrined in our Constitution. May the values of justice, liberty, equality and fraternity guide us in our personal and professional endeavours.

We will celebrate Republic Day at Branch. I request you all to join us for the same. Wishing you all a joyous Republic Day filled with pride, patriotism and a renewed sense of purpose.

विश्व में गुंज रही भारत के गौरव की कहानी,
गर्व है हमें हमारी पहचान पर,
कि हम सब हैं हिंदुस्तानी।

My best wishes to all CA Intermediate & Final students for their future endeavour. We are excitedly looking forward to embracing all CA Final students and officially welcoming them into the esteemed CA fraternity.

CA. Arun Narang

Chairperson

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From Newsletter Desk:

“Don't let yesterday take up too much of today.”

Dear Members of Surat Branch,

Happy New Year! As we step into the inaugural month of 2024, it's a momentous occasion to reflect on the past and embrace the promising future ahead. I am honored to address you at the dawn of this new chapter.

The beginning of a year marks not just a chronological shift but also an opportunity for strategic recalibration. The year gone by presented us with unique challenges, yet it also revealed the resilience and adaptability inherent in our profession. Technological innovations continue to reshape the landscape of accounting and finance. We explore the latest tech trends and their potential to revolutionize how we manage financial data, streamline processes, and deliver enhanced client services.

This January, as we embark on a journey filled with fresh opportunities and uncharted financial horizons, let us reaffirm our commitment to upholding the highest standards of professionalism. Setting ambitious yet realistic goals, both personally and professionally, will pave the way for us to scale new heights and redefine success.

As we embark on this journey together, I encourage you to actively engage with Surat Branch of WIRC of ICAI. Your feedback, contributions, and insights enrich our collective knowledge and elevate the quality of our services. Together, let us embark on the journey ahead, brimming with opportunities and possibilities.

Wishing you a prosperous and rewarding year ahead.

CA. Preetesh Shah

Chairman - Newsletter Committee,

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CA. Ritesh Arora

GST CASE LAW COMPENDIUM – DECEMBER 2023 EDITION

1.	Whether the Assessee liable to pay a penalty when the amount of GST collected has not been credited to the Government even when GST along with interest has been paid within 30 days of issuance of Notice?
2.	Whether there is any provision to disclose the route of transportation of Goods under the CGST Act?
3.	Whether recovery proceedings due to differences in Form GSTR -1 and Form GSTR3B can be effected without complying with Rule 88C of CGST Rules?
4.	Whether the Respondent granting a short period of time to file a reply would amount to a fair opportunity of hearing the assessee?
5.	Whether cash can be seized by the GST department?
6.	Is the authorization under Section 67(2) of the SGST Act/CGST Act required for every person or article, good, book, and document discovered during the search operation?
7.	Whether the transitional credit be denied by issuing the summary of the Show Cause Notice?
8.	Whether the dues of the CBIC and Department of Revenue will be paid as per the waterfall mechanism stipulated under Section 53 of the IBC?
9.	Whether Service Tax demand be raised on the basis of Form 26AS without proper investigation by the Adjudicating Authority?
10.	Whether the Revenue Department erred in passing the Assessment order without taking into consideration the reply filed by the Assessee?
11.	Whether the refund of ITC can be claimed when there are multiple inputs having a higher rate of GST than the rate of GST on output supplies?
12.	Can the GST Council Determine the Classification of Goods?
13.	Whether Penalty and Interest be imposed when Credit erroneously availed is not utilized by the Assessee?
14.	Punjab and Haryana High Court also granted interim stay on GST demand on salaries paid to seconded employees in Indian Currency
15.	Corporate Guarantee is taxable as Business Auxiliary Service under Section 65(105)(zzb) of the Finance Act
16.	Whether Adjudication Proceeding taken up after unreasonable and inordinate delay justified?



17.	Whether the Appellate Authority have to provide sufficient reasons for not considering submission while deciding the limitation issue after the appeal is filed?
18.	Whether mere infractions of law valid grounds for filing a writ petition for setting aside of adjudication notice?

Google Drive link for article (pdf format) - <https://drive.google.com/file/d/1P-fERF478koxl9XpmVciUNdZbfNM1cjn/view?usp=sharing>

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CA RAJ SHAH

Latest GST Pronouncements

1. Even if the application for refund under the GST Act is filed beyond the period of two years, the legitimate claim of refund by the assessee cannot be denied in appropriate cases.

Hon'ble Madras High Court
M/s. Lenovo (India) Pvt. Ltd.

vs.

The Joint Commissioner of GST (Appeals-1) & Ors.
W.P.Nos.23604, 23605 and 23607 of 2022

In this Judgment, Hon'ble Court has held that time period of 2 years, prescribed u/s 54(1) of the CGST / SGST Act, is directory and not mandatory in nature. Therefore, even if the application for refund has been filed after 2 years from the relevant date as prescribed, in appropriate case, the legitimate claim cannot be denied.

Relevant extract of the judgment is as under:

“15.7. Thus, a reading of the Section 54 (1) of CGST Act would make it clear that the assessee can make the application within two years. The terms used in said Section "may make application before two years from the relevant date in such form and manner as may be prescribed", which means that the assessee may make application within two years and it is not mandatory that the application has to be made within two years and in appropriate cases, refund application can be made even beyond two years. The time limit fixed under Section 54 (1) is directory in nature and it is not mandatory. Therefore, even if the application is filed beyond the period of two years, the legitimate claim of refund by the assessee cannot be denied in appropriate cases.”

Copy of the Entire Order can be found at following link:

https://drive.google.com/file/d/1z21AAt4jANbp_vEAlgpCF7fndM16rBUK/view?usp=sharing

2. After Gujarat High Court & Allahabad High Court, Delhi High Court has also held notices issued under un-amended provisions of Sec. 148 of the Income Tax Act, 1961 as bad in law.



Hon'ble Delhi High Court
Ganesh Dass Khanna

vs.

Income Tax Officer & Anr.
W.P.(c) No. 11527 of 2022

In the said judgment, Hon'ble Court has set aside the impugned notices issued for A.Y. 2016-17 & 2017-18 wherein the alleged amount of escaped income is less than Rs. 50 lakhs. Further, the Hon'ble Court has declared the relevant paras. of the instruction dated 11.05.2022 which propounds "Travel Back in Time" theory as bad in law.

Relevant Para. of the instruction is as under:

"54. Therefore, having regard to the foregoing discussion, we are of the opinion that the impugned actions, which include orders passed under Section 148A(d) and the consequent notices issued under Section 148 of the amended 1961 Act, concerning AY 2016-17 and AY 2017-18 cannot be sustained. It is ordered accordingly.

55. Furthermore, the reference made in paragraphs 6.1 and 6.2(ii) of the Instruction dated 11.05.2022, to the extent it propounds the "travel back in time" theory, is declared bad in law."

Copy of the Entire Order can be found at following link:

<https://drive.google.com/file/d/1whlPOLIgyCgU1bC8UhOQMkOubNxX-FcD/view?usp=sharing>

3. Refund amount cannot be adjusted to the outward tax liability of the taxpayer under the CGST / SGST Act.

Hon'ble Calcutta High Court
Abinash Rai

vs.

Assistant Commissioner of West Bengal State Tax & Ors.
WPA No. 1906 of 2023

In this case, the petitioner has challenged the impugned order issued by the learned appellate authority with respect to the appeal which has been filed aggrieved by the order in original wherein the entire claim has been rejected. Learned appellate authority has sanctioned partial refund amount of Rs. 6,86,121/- and the remaining amount of Rs. 4,76,626/- has been adjusted towards the outward tax liability of the taxpayer.

Hon'ble Court has held that learned appellate authority has acted contrary to the law and without authority of the law. Relevant extract of the judgment is as under:



“10. In such view of the matter the Appellate Authority in clubbing the refund claim of the petitioner with the invoice no. EXP/2021-22/005 dated 28 February, 2022 and in passing the impugned order has acted contrary to law. The clubbing or taking into account of this particular bill was without authority of law. Even if a portion of the claim was rejected, the simultaneous recovery was impermissible.

11. In such circumstances, the portion of the order whereby Output Tax Invoice no. EXP/2021-22/005 for Rs. 4,67,626/- has been denied and simultaneously recovered and/or adjusted is set aside.”

Copy of the Entire Order can be found at following link:

https://drive.google.com/file/d/1_XeUl6II253V4ilvsA_6ImmPDgmRKufV/view?usp=sharing

4. Amount paid to distributors later towards price protection and special price clearance cannot be consider as Commission.

Hon'ble High Court of Karnataka
Commissioner of Income Tax

v.

Acer India (P.) Ltd

IT Appeal No. 157 & 159 of 2019

In the case under consideration, the question that arose before the Hon'ble High Court is that whether the amount which have been reimbursed to the distributor by the manufacturer, later on after raising the invoice, to overcome unfavourable market changes and special occasions will be considered as the commissioner or not i.e., whether the manufacturer and distributor are acting as Principle to Principle or as Principle to Agent?

With regards to the same, the Hon'ble Court has held as thus:

“13. In view of the factual findings recorded by the CIT(A) that payment from the distributor to the assessee has no link with the further sale made by the distributor and same having been confirmed by the ITAT which is the last fact finding authority based on the decision of this Court in Bharti Airtel Ltd. v. DCIT6, we find no merit in these appeals....”

Copy of the Entire Order can be found at following link:

<https://drive.google.com/file/d/ITsxiX9NOJFmlMP8-L9vhmN056B09FuEX/view?usp=sharing>

5. Whether the GST is leviable on the Royalty paid to the government?

Hon'ble High Court of Allahabad
M/S Shri Uma Shankar Singh

v.



Commissioner (Appeal) Customs Central Goods And Services Tax And Central Excise CGST and Ors.
Writ Tax No. 1282 of 2023

Recently various notices have been issued under the GST law wherein the learned department has asked the taxpayers to pay the GST on royalties being paid to the Government with respect to the grant of mining lease.

he similar case was there before the Hon'ble Allahabad High Court wherein the petitioner has relied on the ground that payment of Royalty is not in the nature of consideration but in the nature of tax as held by Hon'ble Supreme Court of India in India Cement Ltd. and Others v. State of Tamil Nadu and Others [(1990) 1 SCC 12] and therefore, GST cannot levy on the same.

Further, the petitioner has relied on the judgment of Hon'ble Supreme Court of India in M/s Lakhwinder Singh v. Union of India & Ors. (Writ Petition (Civil) No. 1076 of 2021) wherein the Hon'ble Court has stayed the payment of GST for grant of mining lease/royalty by the petitioner.

In addition to the same, the Hon'ble Allahabad High Court has also stayed the payment of GST for grant of mining lease / royalty by the petitioners in the cases of M/s Bhole Bhandari Stone v. Union of India (Writ Tax No. 1080 of 2023) and Ms. Sai Baba Stone Works v. Union of India (Allahabad High Court) (Writ Tax No. 1160 of 2023)

Considering all these judgments, the Hon'ble Court has ordered no coercive action against the petitioner with respect to the payment of GST on royalties paid to the government.

Copy of the Entire Order can be found at following link:

<https://drive.google.com/file/d/1H7eM-tOCVzWVDUVfYEKbl246bWDHdN5s/view?usp=sharing>

6. Electronic Credit Ledger CANNOT be utilized for the purpose of payment of pre-deposit while filing appeal under the CGST / SGST Act

Hon'ble Patna High Court

M/s. Flipkart Internet Pvt. Ltd.

vs.

The State of Bihar & Ors.

Civil Writ Jurisdiction Case No. 1848 of 2023

In the said case, the petitioner has filed the appeal before the first appellate authority paying the pre-deposit utilising the Electronic Credit Ledger. However, the learned appellate authority has rejected the appeal stating that the same cannot be paid utilizing the Electronic Credit Ledger and therefore, the requirement of pre-deposit has not been complied by the petitioner. Aggrieved by the same, the current petitioner has been preferred.



The Hon'ble Court has held that the Pre-deposit is not an Outward Tax Liability and therefore, Electronic Credit Ledger cannot be utilized for payment of the pre-deposit. But, Electronic Credit Ledger can be utilized for payment of Admitted Amount while filing the appeal.

However, vide order dated 04.12.2023 in Special Leave to Appeal (C) No. 25437 of 2023, the Hon'ble Supreme Court has stayed the above decision of the Hon'ble Patna High Court.

Copy of the Entire Order can be found at following link:

Patna High Court

<https://drive.google.com/file/d/1Phyve4Y8CckPKuADszv2lk9VH37QiE7y/view?usp=sharing>

Supreme Court

<https://drive.google.com/file/d/169nzLv8BERyObFaArjHaUOQ06RfuMqS4/view?usp=sharing>

7. Within how many days from the date of service of the order, the recovery proceeding can be initiated?

Hon'ble Madras High Court

Everyday Banking Solutions

vs.

Assistant Commissioner (ST)

W.P. No. 32160 of 2023

During recent days, the learned officers of the department are issuing the order and asking the taxpayers to pay the demand within 15 or 30 days, otherwise, the recovery proceeding will be initiated. Whether the same is valid or not in the eyes of the law?

In the case under consideration, the petitioner was granted merely 2 days to pay the amount of demand. On the failure of the same, recovery proceeding has been initiated.

Aggrieved by the same, the petitioner has approached the Hon'ble High Court vide the present petition. Hon'ble Court has held that the time period of 2 days is not sufficient to make the payment of demanded amount by the petitioner. Hence, this Court is inclined to grant a period of 3 months' time to the petitioner for payment of balance amount demanded by the respondent.

Now, if we look at the provisions of the CGST Act, Sec. 78 of the CGST / SGST Act provide as thus:
"Section 78. Initiation of recovery proceedings. -

Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated:

Provided that where the proper officer considers it expedient in the interest of revenue, he may, for



reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him.”

Therefore, as per the provision of Sec. 78 of the CGST / SGST Act, the person will be provided the period of 3 months for the payment of demand and on the failure of the same, the recovery proceeding will be initiated. However, the period of 3 months can be reduced, only if the proper officer considers it expedient in the interest of the revenue. Further, the said reasons need to be recorded in the writing. But if the person file the appeal within the period of 3 months and pays the pre-deposit as provided under the provisions of the CGST / SGST Act, even then the recovery action will be deemed to be stayed.

Copy of the Entire Order can be found at following link:

<https://drive.google.com/file/d/1v1h45kLGCAjsNRMz5v7JYfsMPbT8SWOG/view?usp=sharing>

8. Following the decisions of the Patna High Court and Andhra Pradesh High Court, the Calcutta High Court has now affirmed that Section 16(4) of the Central Goods and Services Tax (CGST) Act is not ultra vires to Article 300A of the Constitution of India.

Hon'ble Calcutta High Court

Ms. BBA Infrastructure Limited

vs.

Senior Joint Commissioner of State Tax & Ors.

MAT No. 1099 of 2023

(I.A. No. CAN1 of 2023)

In the present matter, the petitioner has contested the constitutional validity of Section 16(4) of the Central Goods and Services Tax (CGST) Act, citing the following grounds:

1. The contention asserts that Input Tax Credit (ITC) is taken not through the filing of returns but is rather obtained through the books of accounts, i.e., upon the immediate receipt of goods or services.
2. Section 16(2) incorporates a non-obstante clause, thereby asserting its precedence over Section 16(4) of the Central Goods and Services Tax (CGST) Act.
3. Upon the satisfaction of the conditions stipulated under Section 16(2) of the Central Goods and Services Tax (CGST) Act, the Input Tax Credit (ITC) is asserted to become an inherent entitlement of the taxpayer, with the subsequent actions of taking, availing, or utilizing it being characterized as mere procedural formalities.

On the other side, the revenue has contended that the law needs to be read in entirety and not in



isolation. Therefore, the interpretation of the non-obstante clause as provide u/s 16(2) of the CGST Act needs to be made in the light of entire text. It is submitted that the purpose of the non-obstante clause must be discerned in accordance with the legislative intent behind its insertion. It is emphasized that the non-obstante clause is utilized to confer an overriding effect specifically to conflicting provisions, and not to provisions that are complementary in nature. Notably, the language of Section 16 explicitly indicates that the non-obstante clause in Section 16(2) does not, in any manner, curtail the application of either Section 16(3) or Section 16(4). Rather, these provisions are fundamentally complementary to each other, without presenting any inherent contradictions.

They have additionally argued that conjoint reading of Section 16(2)(d) and Section 16(4) make it clear that the entitlement to any ITC in respect of any supply of goods or services or both arises only after filing of return u/s 39 of the Act. This condition is further refined by imposing a time limit u/s 16(4) of the CGST Act.

While deciding the matter, the court has emphasized on the following judgments wherein too, the constitutional validity of Sec. 16(4) of the CGST Act has been challenged:

- (i) Thirumalakonda Plywoods vs. Assistant Commissioner of State Tax (W.P. No. 24235 of 2022) – Andhra Pradesh High Court
- (ii) Gobinda Construction vs. Union of India (CWJC No. 9108 of 2021) – Patna High Court

The Court has held that the non-obstante clause has been correctly interpreted in the cases listed above. It was held that Sec. 16(2) is not the provision which allows the ITC. Sec. 16(1) is the enabling provision. Sec. 16(2) merely restricts the ITC which is otherwise allowed. Therefore, Sec. 16(2) is the restrictive provision. It was further held that the right to avail ITC matures into a vested right only upon the fulfillment of conditions stipulated under the provisions of the Act and Sec. 16(4) being one of such conditions, cannot be said to be the violative of Art. 300A of the Constitution of India.

Copy of the Entire Order can be found at following link:

<https://drive.google.com/file/d/1CvNmupmDKD3bk6QV0F9l4YWU08Dn8q8m/view?usp=sharing>

9. After Patna, Andhra Pradesh & Calcutta High Court, now Chhattisgarh High Court has held that Sec. 16(4) of the CGST Act does not violate Art. 14, 19(1)(g) or 300A of the Constitution of India.

Jain Brothers

v.

Union of India

Writ Petition (T) No. 191 of 2022

10. Finally, Hon'ble Madras High Court has directed the revenue to permit filing the returns manually whenever the ITC is being claimed without payment of taxes. Further, the Hon'ble Court has also directed the revenue to accept the belated return and if the returns are in accordance with law, the



claim of ITC may also be allowed.

One of the grounds which has been relied by the assessee as well as the Hon'ble Court is the absence of enabling mechanism i.e., GSTR-2 during the period under consideration for claiming ITC.

Kavin HP Gas Gramin Vitrak vs. The Commissioner of Commercial Taxes & Ors. [WP (MD) No. 7173 & 7174 of 2023]

11. Refund of accumulated ITC is allowed even where tax rate on principle inputs and output are same but the tax rate on other inputs are higher than the tax rate on output and on account of the same, ITC is being accumulated.

Hon'ble Delhi High Court

Indian Oil Corporation Ltd. vs. Commissioner of Central Goods & Services Tax
[W.P.(C) No. 10222 of 2023]

12. As per the Notification No. 53/2023-CT, appeal will be allowed to be filed even if the statutory period to file the same has been expired in the case where the order which is appealed against is passed on or before 31.03.2023. Does it mean that registered person cannot take advantage of this amnesty scheme, if the order against which the appeal is required to be filed is passed after 31.03.2023?

A similar situation has been dealt with by The Hon'ble High Court of Patna in the case of Nexus Motors (P.) Ltd. vs. State of Bihar (Civil Writ Jurisdiction Case No. 16523 of 2023) wherein the order against the petitioner has been issued on 27.04.2023.

In the said case, the Hon'ble Court has held that there was no any rationale for the date fixed of 31-03-2023, as a cutoff date. The notification itself was brought out on 02-11-2023 and in such circumstances any order passed in at least three months before that date i.e., the time provided for filing an appeal, ought to have been considered for such beneficial treatment.

Therefore, the Hon'ble Court has set aside the order in appeal and directed the learned appellate authority to consider it afresh subject to the condition that the petitioner should satisfy all the conditions as stated in the Notification.

Original Copy of the order can be found at:

https://drive.google.com/file/d/19Wz1RQ_14HmsTjMS2TjEdLKHsi4VB4qc/view?usp=sharing

13. Whether the sum deposited under protest vide Form GST DRC-03 during the search proceeding can be accepted as the pre-deposit while filing GST Appeal?

In the following 2 judgments, the Hon'ble Bombay High Court has held that the amount paid Under



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Protest vide Form GST DRC-03 can be considered as a part of the pre-deposit while filing appeal before the appellate authority provided no demand stands at the time of payment.

1. Vinod Metal vs. State of Maharashtra (Writ Petition (L) No. 17026 of 2023)
2. Chetankumar Jasraj Palgota HUF vs. State of Maharashtra & Ors. (Writ Petition No. 14095 of 2022)

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VIKAS PRAVINCHANDRA PANCHOLI

FCRA REGISTRATION OF NGO-030124

FCRA REGISTRATION OF NGO / TRUST UNDER FOREIGN CONTRIBUTION REGULATION ACT, 2010

- As per Section 6(1) of the Foreign Contribution Regulation Act, 2010 requires charitable trusts, societies, and Section 8 companies that receive foreign contributions or donations to register. A FCRA registration is one that is made under the Foreign Contribution Regulation Act of 2010. registration is one that is made under the Foreign Contribution Regulation Act of 2010.

NGO / Charitable Trust seeking foreign donation for specific purpose i.e. Cultural, Social, Economic, Education or Religious can apply for "FCRA Registration" or "Prior Permission".

- Following pre-conditions are required to be fulfilled before filling FCRA Application.
 - 1) Trust / NGO must have been in operation for at least three years.
 - 2) Trust / NGO must have registration with NGO-Darpan Portal.
 - 3) Trust / NGO must have spent average ` 15.00 lakhs on its objects excluding administration expenses) in the previous three years.
 - 4) All the trustees PAN Number and Aadhar Number must be linked
 - 5) Trust / NGO must have audited financials of previous three years duly certified by chartered accountant.
- Following documents are required for filling FCRA Application in Form-FC-3A
 - 1) Self-Attested Copy of Registration Certificate of NGO
 - 2) Self-Attested Copy of MOA/ Trust Deed of NGO
 - 3) Self-Attested Copy of NGO Pan Card
 - 4) Designated Bank Account with State Bank Of India, New Delhi Branch
 - 5) Utilisation Bank Account with State Bank of India or any other bank
 - 6) Self-Attested copy of Last 3 Previous Years Audit Report and Audited Financial Statements
 - 7) Last Three Years Activity Report
 - 8) All trustees affidavit in specified format on ` 300/- E-Stamp Paper duly notarized
- The FCRA Registration remains valid for five years, which can be renewed by applying for the renewal in Form-FC-3C.



- 1) The renewal application can be filed at least six months before the date validity of registration expired
 - 2) The renewal application can be filed at least twelve months before the date validity of registration expired, in cases the entity has continuous project or multi-year project.
- Following Compliances are required to be made which has valid FCRA Registration
- 1) Quarterly Intimation of Receipts of Foreign Contribution within 15 days of completion of each quarter
 - 2) Intimation of Annual FCRA Returns in Form-FC-4 within 9 months of end of the financial year i.e. 31st December.
 - 3) Intimation of change in original Key Members of the trust in Form-FC-6E

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CA. Shailesh Lakhankiya

Various Due Dates

Statutory and Tax Compliance Calendar for January 2024

Income Tax			
Purpose	Compliance Period	Due Date	Compliance Details
TDS/TCS Liability Deposit	Dec-23	7-Jan-24	Due date for deposit of Tax deducted [except under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person)] or collected for the month of December 2023. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan.
TDS Deposit	Oct-Dec, 2023	7-Jan-24	Due date for deposit of TDS for the period October 2023 to December 2023 when Assessing Officer has permitted quarterly deposit of TDS under Sections 192, 194A, 194D or 194H.
TDS Certificate	Nov-23	14-Jan-24	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M and 194S in the month of November, 2023. Note: Applicable in case of specified person mentioned under section 194S.

Form 24G	Dec-23	15-Jan-24	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2023 has been paid without the production of a challan.
TCS Return	Oct-Dec, 2023	15-Jan-24	Quarterly statement of TCS for the quarter ending December 31, 2023.
Form No. 15CC	Oct-Dec, 2023	15-Jan-24	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2023.
Upload Details of Form 15G/15H	Oct-Dec, 2023	15-Jan-24	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending December, 2023.
TCS certificate	Oct-Dec, 2023	30-Jan-24	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending December 31, 2023
TDS Challan cum Statement	Dec-23	30-Jan-24	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M and 194S in the month of December, 2023. Note: Applicable in case of specified person as mentioned under section 194S.
TDS Return	Oct-Dec, 2023	31-Jan-24	Quarterly statement of TDS for the quarter ending December 31, 2022.
Non-deduction of TDS by banking Company	Oct-Dec, 2023	31-Jan-24	Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2023.
Form 3CEAC	FY 2020-21	31-Jan-24	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident.

GST			
Purpose	Compliance Period	Due Date	Compliance Details
<u>GSTR-7- TDS return under GST</u>	Dec-23	10-Jan-24	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
<u>GSTR-8- TCS return under GST</u>	Dec-23	10-Jan-24	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.
<u>GSTR-1</u>	Dec-23	11-Jan-24	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceeding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.
<u>GSTR-1- QRMP</u>	Oct-Dec, 2023	13-Jan-24	GSTR-1 of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP.
<u>GSTR -6</u>	Dec-23	13-Jan-24	Due Date for filing return by Input Service Distributors.
<u>GST CMP-08</u>	Dec-23	18-Jan-24	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who has opted for composition levy.
<u>GSTR - 3B</u>	Dec-23	20-Jan-24	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceeding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.

GSTR -5	Dec-23	20-Jan-24	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
GSTR -5A	Dec-23	20-Jan-24	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
GSTR - 3B	Oct-Dec, 2023	22-Jan-24	GSTR-3B of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP.
GSTR - 3B	Oct-Dec, 2023	24-Jan-24	GSTR-3B of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP.
Labour Law			
Purpose	Compliance Period	Due Date	Compliance Details
Provident Fund / ESI	Dec-23	15-Jan-24	Due Date for payment of Provident fund and ESI contribution for the previous month.

CA. Shailesh Lakhankiya, Surat

✉ cashailesh@hotmail.com

☎ 97251 90123

Reading Room & Library Facility at Branch

Dear Professional Colleague,

The Surat Branch of WIRC of ICAI has been operating Reading Room/Library at our Branch Premises for our CA Students for past one year to enable them for studying in a Positive and Healthy environment and stay connected to the Branch as well. The Reading Room/Library is fully Air Conditioned and provides a Hygienic and positive environment to our Students of Surat City and will facilitate them in their learning journey. Students of all levels of CA have been utilizing and reaping the benefits of the best in class infrastructure provided by the Surat Branch of WIRC of ICAI and we encourage all the members to motivate more and more students to utilize the Reading Room/Library facility.

Reading Room / Library Fees :

- Monthly - 500/-
- Quarterly - 1300/-
- Half Yearly - 2500/-
- Yearly - 5000/-

With Best wishes from :

CA Shailesh Lakhankiya

Chairman

(Reading Room & Library Committee)

CA Manthan Chawat

Co - Chairman

(Reading Room & Library Committee)





Reading Room & Library Facility at Branch

Dear Professional Colleagues,

It is with great delight that we announce the opening of our second Reading Room/Library at the Surat Branch of WIRC of ICAI. The new facility has been established with the sole purpose of providing our CA Students with a conducive and healthy environment to study in, and to further their connection with the Branch.

The Reading Rooms/Libraries are fully air-conditioned, well-maintained, and offer a safe and hygienic environment for students in Surat City. We are confident that this new facility will be a significant milestone in their academic journey, and assist them in achieving their goals.

We extend our warmest invitation to all our students to utilize this newly inaugurated facility and make the most of this resource. We believe that this Reading Room/Library will help them study with more focus and clear their CA Exams.

Reading Room / Library Fees:-

- Monthly : 500/-
- Quarterly : 1300/-
- Half Yearly : 2500/-
- Yearly : 5000/-

With Best wishes from:

CA Shailesh Lakhankiya

Chairman

(Reading Room & Library Committee)

CA Manthan Chawat

Co - Chairman

(Reading Room & Library Committee)



Managing Committee Meeting Attendance

Sr. No.	Name	Jan 2023 to Dec 2023			2023-24
		Total Meeting	Attended Meeting	LOA Meeting	9.12.2023
1	CA. Arun Narang - Chairperson	12	12	0	Present
2	CA. Dushyant Vithlani - Vice Chairperson	12	12	0	Present
3	CA. Ashwin Bhauwala - Secretary	12	12	0	Present
4	CA. Shailesh Lakhankiya - Treasurer	12	11	1	Present
5	CA. Nimesh Kothari - Imm. Past Chairperson	12	8	4	Present
6	CA. Manthan Chawat - MCM	12	8	4	Absent
7	CA. Preetesh Shah - MCM	12	8	4	Absent
8	CA. Chimpu Lapsiwala - MCM	12	6	6	Present
9	CA. Joni Jain - MCM	12	8	4	Present



भारत 2023 INDIA



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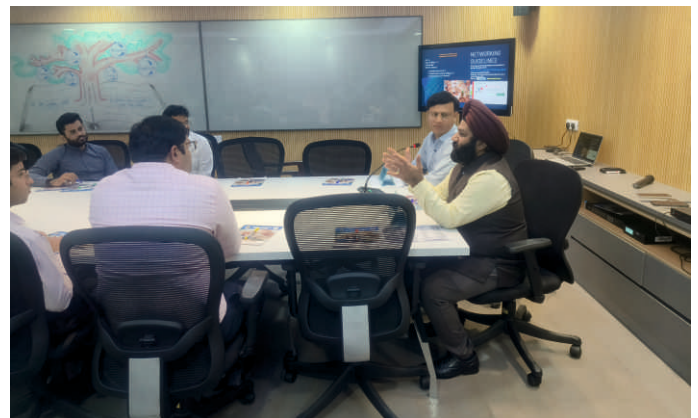


Event Snap Shot

02.12.2023 Mock Search Under GST



06.12.2023 Networking Guidelines



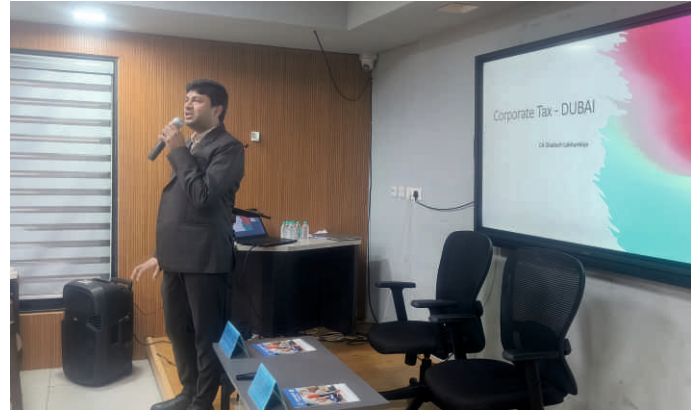


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Event Snap Shot

07.12.2023 Corporate Tax of Dubai



08.12.2023 The Unusual Rise of Modern India and The 5 Mega Themes to focus



09.12.2023 India AS & AS Overview with Global Opportunities for CA's



11.12.2023 Social Audit and It's Opportunities for CA's





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Event Snap Shot

12.12.2023 Code of Ethics



13.12.2023 Project Finance





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Event Snap Shot

14.12.2023 Input Tax Credit under GST



15.12.2023 Personal Finance is Next Nig Advisory for CA





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Event Snap Shot

16.12.2023 Project Financials



17.12.2023 Standards on Auditing



18.12.2023 Practice in GST



19.12.2023 Basic of Internal Audit





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Event Snap Shot

20.12.2023 Delegation of Work



21.12.2023 360 Degree landscape for Overseas Incorporation





22.12.2023 Bears & Bulls in Capital Markets





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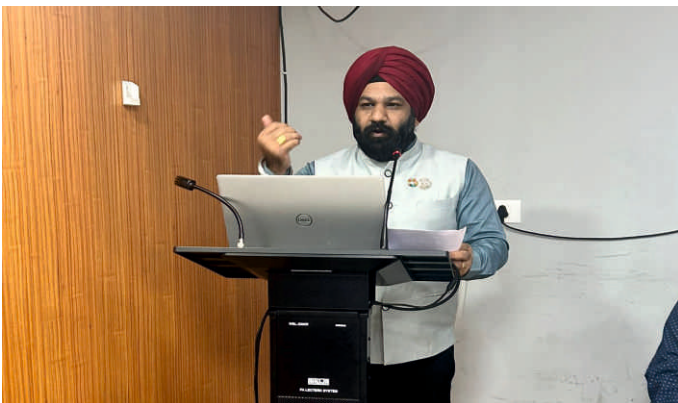


Event Snap Shot

26.12.2023 Outsourcing Opportunities



27.12.2023





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Event Snap Shot

27.12.2023 Startup Opportunities for CA's



28.12.2023 GST Appeals





30.12.2023 Network is Networth and Retention of Client & Team





Connect with Branch on Social Media :

- ☞ To join CA Member's Surat Branch Whatsapp Group :
<https://chat.whatsapp.com/F1NrBYUXWR85xYNwig2a8p>
- ☞ To join CA Member' Surat Branch Instagram Page :
<https://instagram.com/suraticai?igshid=OGQ5ZDc2ODk2ZA==>
- ☞ To Join CA Member's Surat Branch Facebook Page:
<https://www.facebook.com/icaipurat1?mibextid=LQQJ4d>
- ☞ To Join CA Member's Surat Branch LinkedIn Page:
<https://www.linkedin.com/company/icaipurat/?viewAsMember=true>

Seeking your contribution for Monthly E- Newsletter Article published by Surat Branch of WIRC of ICAI :

We are reaching out to all the members of Surat Branch with all of our excitement by seeking your contribution towards Articles for Surat Branch E-Newsletter with your expertise and insights in professional fields. As you are aware that the Surat Branch of WIRC of ICAI publishes E-Newsletters every Month, thus in the process of drafting E-Newsletter we seek Articles from our Members. Your unique perspective and insights would greatly enrich the content of the article and provide valuable information to our readers. We would like to invite you to share your thoughts through an article published in the Monthly E-Newsletter. Your expertise would help shed light on the important topics of Professional fields. We look forward to the possibility of collaborating with you on monthly articles for E-Newsletter. We appreciate your time and consideration and hope to hear from you soon. Members who want to contribute an article, we request your good self to please share us details like - Your Passport size photograph, Email ID, Contact No. along with your article at surat@icai.org.



SURAT BRANCH OF WIRC OF ICAI



Upcoming Events of Surat Branch

Sr.No.	Date/Day	Time	Subject	Speaker/Resource Person	Venue	CPE Hours
1	06.01.2024	08:30am to 05:00pm	Capital Market : Trade Talks	Mr. Ashish Chaturmohta Mr. Prakash Diwan Mr. Kunal Bothra MR. Sanjiv Bhasin	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	6
2	10.01.2024 - 13.01.2024		RRC - Residential Refresher Course	CA. Manish Jajoo	Hyderabad	14
3	26.01.204		Republic Day Celebration		ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

One Day Conference on CAPITAL MARKET TRADE TALKS

Organized by
Committee on Financial Markets & Investors' Protection (CFMIP)
Hosted by
Surat Branch of WIRC of ICAI

6 HOURS

Registration Fees ₹550
(Inc. Breakfast, Lunch & Hi-Tea)

Topic
Art of Entry & Exit using FTMP Approach
(Fundamentals, Technical, Psychology & Market Dynamics)

Mr. Ashish Chaturmohta
Executive Director and Fund Manager,
APEX PMS, JM Financial

Topic
NIFTY Celebrates Early New Year
2024 To Be Year for Equities

Mr. Sanjiv Bhasin
Director, IFL Finance

Topic
INDIA'S BULL MARKET
Analysis using Technical Trends

Mr. Kunal Bothra
Mumbai

Topic
Noise vs News
Magic of Cause & Effect in Markets

Mr. Prakash Diwan
Principal Officer, Bering Capital Fund India

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Day & Date : SAT, 06th January, 2024
Time : 08.30 AM - Registration, Breakfast & Networking
Venue : ICAI Bhawan,
B/h. VR Mall, Dumas Road, Rundh-Magdalla, Surat

Conference Chairman: CA. Charanjit Singh Nanda
Conference Co-Chairman: CA. Gopal S Srinivas
Conference Directors: CA. Ishwar Jivani, CA. Anun Narang

TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Anun Narang (Chairman), CA. Dushyant Vithani (Vice-Chairman), CA. Ashwin Bhauravala (Secretary), CA. Shallesh Lakshankiya (Treasurer), CA. Nimesh Kothari (Joint Chairperson), CA. Ishwar Jivani (Joint Chairperson), CA. Manthan Chavani, CA. Preetesh Shah, CA. Chimpul Lapsiwala, CA. Joni Jain

For Registration Visit / Scan QR Code
www.surat-icai.org
For more information contact
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<https://www.surat-icai.org/events/06-01-24-one-day-conference-on-capital-market-trade-talks/>

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Interested members can register themselves for the RRC by clicking the Link:<https://rajkot-icai.org/members/forthcoming-events>
Member who register for the RRC are requested to fill google form:<https://docs.google.com/forms/d/14KRtgbF66CJjsyCSsP-R4Bh4Kh7MNYahlEcohdqsmRM/edit#settings>



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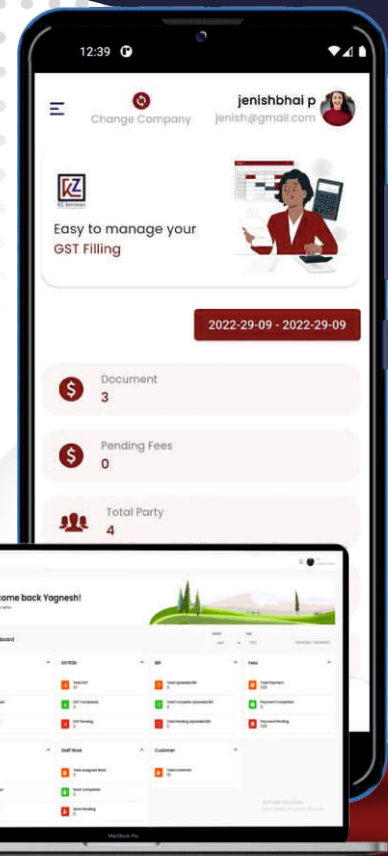
MANAGE OFFICE & COMMUNICATION WITH YOUR CLIENT

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- ?** *Do you want your client to remain informed on Realtime basis about Pending Fees?*

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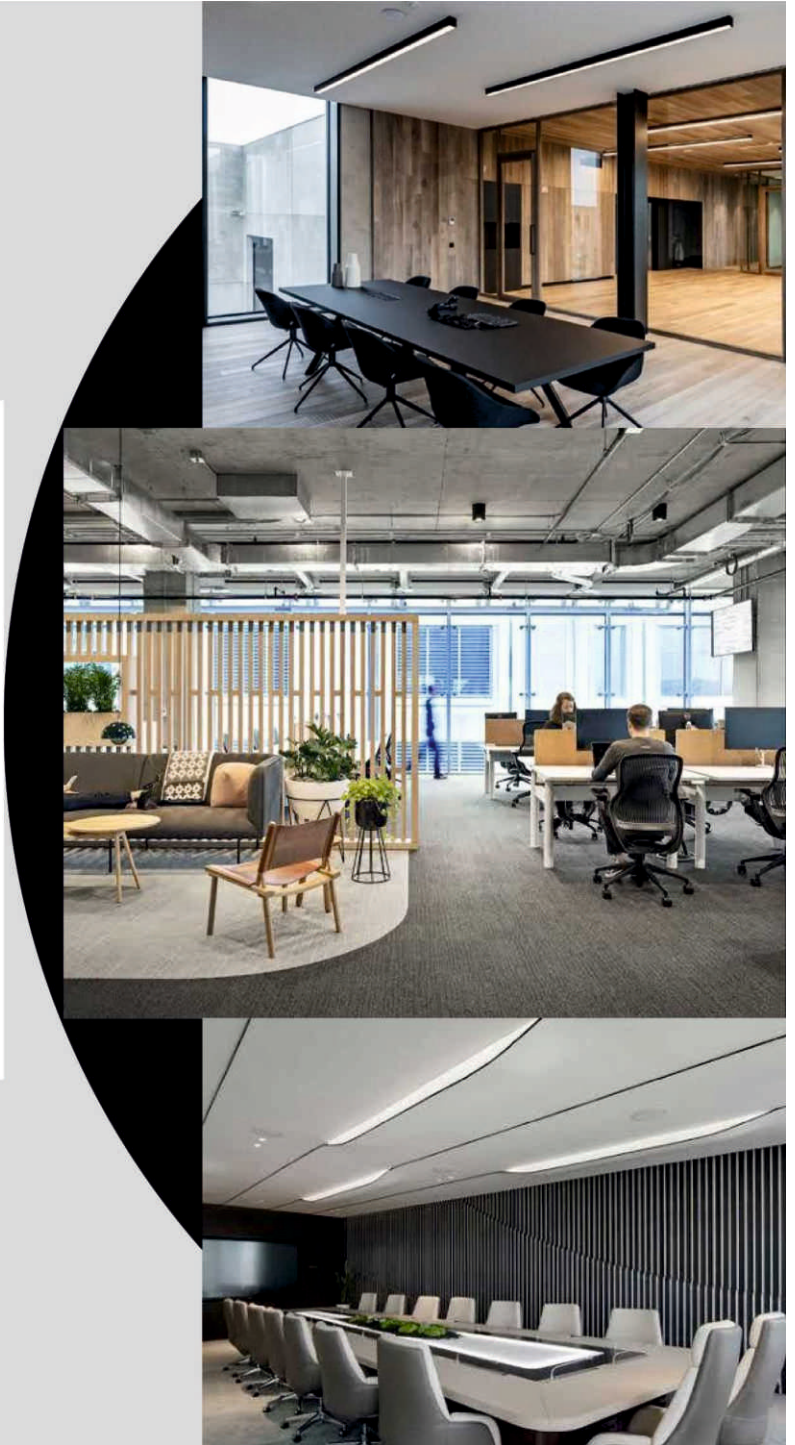
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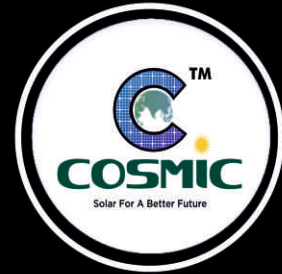


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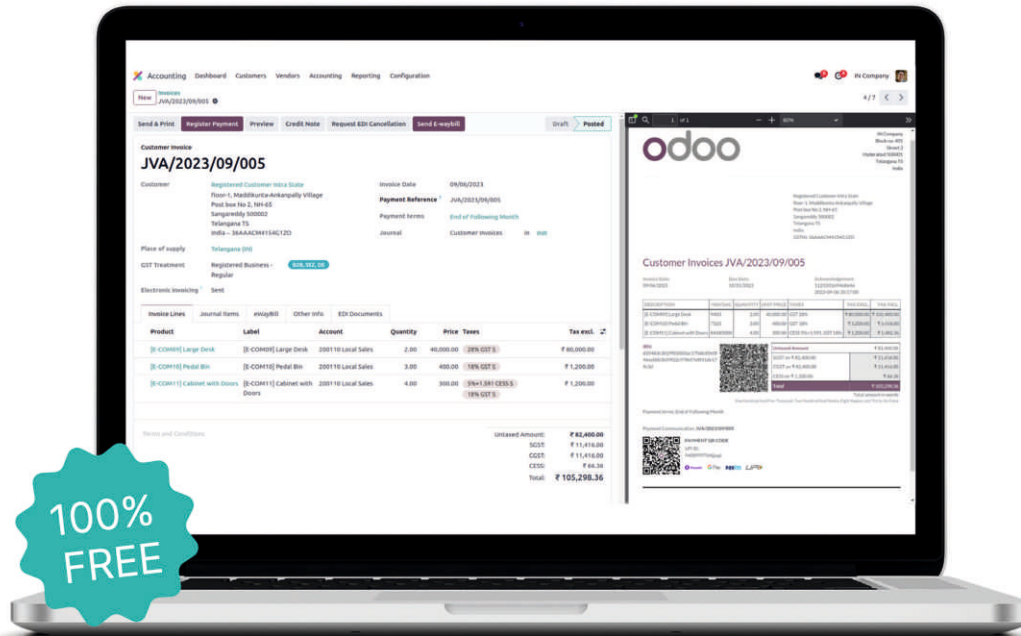
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