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E - Newsletter

December 2023



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SURAT BRANCH OF WIRC OF ICAI



From Chairman's Desk:

Professional Colleagues,

Embrace the December chill, as warmth radiates from our branch family!

Let's wrap up the year with joy, unity, and shared successes. Together, we've weathered every season, and December is no exception. Wishing you all a month filled with festive cheer, accomplishment, and the spirit of togetherness. Cheers to a December to remember!

It is being the last month of our calendar year, we need to revisit our past, introspect our acts, rectify in future conducts and make a new resolution to upcoming year to come out like phoenix with newness in all our thoughts, acts and conducts of our life in future for the welfare of self, family, profession and society at large

Thank you for the significant participation shown by members of the Surat Branch at the "GloPac". The efforts taken by the Institute in organizing "Global Professional Accountants Convention" (GloPAC) for all of us are so tremendous that it is not possible for me to describe them in this message. With this conference, our members were able to grab the opportunity to network and collaborate not only with members in India but with people around the world.

Last month we have successfully completed full day seminar on Internal Audit. I am very much thankful to all the members for active participation.

In this month we are comping up with numerous seminars on various topics - such as Mock search under GST, Ind AS v/s AS, Project finance, Network is net worth etc. **1st time in the history of Surat Branch**, we are organizing **15 days of lecture series** as "**Unveiling Expertise: A Platform for New CA's**" in Month of December from **6th December till 27 December, 2023 (Monday to Friday only)**. Kindly take active participation and motivate all your professional colleagues for the same.

As you would have by now realized that the activities of the branch have been synchronized and planned from the beginning of my term as the Chairman and we are conducting all events in line with our theme We CARE.

"Success only comes to those who dare to attempt."

"Don't sit down and wait for the opportunities to come.
Get up and make them."

Have a happy learning all of you.

CA. Arun Narang

Chairperson

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SURAT BRANCH OF WIRC OF ICAI



From Newsletter Desk:

“The best way to predict the future is to create it.”

Dear Members of Surat Branch,

As we approach the end of another eventful year, it gives me immense pleasure to address you through this December newsletter. This year has been a testament to our resilience and adaptability as Chartered Accountants, navigating through unprecedented challenges while upholding the highest professional standards.

As a community of skilled professionals, we've continually strived to excel, innovate, and serve our clients and society at large with unwavering dedication. The year 2023 has been marked by significant shifts in the economic landscape, regulatory changes, and transformative technological advancements, all of which have directly impacted our profession. Our profession is not merely about numbers and audits; it is about being the cornerstone of financial integrity and trust. Our responsibilities have expanded beyond traditional roles to encompass advisors, strategists, and ethical guardians of financial systems.

As we step into a new year, I urge all members to continue fostering professional growth, embracing emerging technologies, and staying updated with regulatory changes. It's crucial to invest in continuous learning and development to remain at the forefront of our ever-evolving field. The challenges we face are opportunities for us to showcase our expertise and integrity. Let us continue to uphold the ethical standards that define our profession and use our skills for the betterment of society.

Thank you for your unwavering dedication and contributions to our profession. Together, let us embark on the journey ahead, brimming with opportunities and possibilities.

Wishing you all another year of collaboration, growth, and success!

CA. Preetesh Shah

Chairman - Newsletter Committee,

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CA. Ritesh Arora

Gst Case Law Compendium- November 2023 Edition

1.	Whether the credit be denied when the mistake was committed by the assessee in filling TRAN-1?
2.	Whether Revenue Department can cancel the GST registration retrospectively if the assessee fails to file GSTR 3B for several years?
3.	Can the Search be conducted without fulfilling all the conditions of Section 67 of the CGST Act, 2017?
4.	Whether the Appellate Authority have the power to condone delay beyond the period of one month as prescribed under Section 107(4) of the CGST Act?
5.	Whether the Revenue Department can seize the goods and vehicles even after payment of penalty as per the terms and conditions stated in Section 129(1) of the CGST Act?
6.	Whether the denial of an ITC mismatch claim in GSTR-3B and GSTR-2A be justified when the conditions outlined in Circular No. 183/15/2022-GST are not taken into account?
7.	Rule 89(4)(C) of the CGST Rules violates the rights of the supplier for the denial of refund of unutilized ITC accrued on account of export of zero-rated supply of goods.
8.	Whether the extended period of limitation can be invoked only on the ground that the returns are not scrutinized on time and records are not called by issuing of SCN?
9.	Whether GST paid by the recipient but not remitted by the Supplier to the Government is ground for denying ITC?
10.	Whether the assessment order could be passed without serving notice as per conditions stipulated in Section 169(1)(b) of the CGST Act?
11.	Tax Invoices, E-way bills, and Goods Receipts are not sufficient proof to avail of ITC.
12.	Court admitted the writ challenging the amendment to Rule 61(5) of the CGST Rules.
13.	Whether the provisions of Section 73A of the Finance Act, 1994 applicable based on the calculation sheets to allege collection of Service Tax?
14.	Whether the writ petition maintainable when filed almost four years after the issuance of the Impugned Order?
15.	Limitation Period u/s 54(1) of the CGST Act cannot be invoked when tax is collected without the authority of law.
16.	Whether the ITC claim can be denied on the ground that there is a difference between GSTR 2A and GSTR 3B?
17.	Whether the Applicant eligible to claim the ITC of the GST paid by them for acquiring the rights of lease from the Transferor as service for the construction of Immovable Property?
18.	GST Exemption for Notice Pay Deduction and Limited ITC for Canteen Facilities to the extent of cost borne by the assessee.



14.	Whether the writ petition maintainable when filed almost four years after the issuance of the Impugned Order?
15.	Limitation Period u/s 54(1) of the CGST Act cannot be invoked when tax is collected without the authority of law.
16.	Whether the ITC claim can be denied on the ground that there is a difference between GSTR 2A and GSTR 3B?
17.	Whether the Applicant eligible to claim the ITC of the GST paid by them for acquiring the rights of lease from the Transferor as service for the construction of Immovable Property?
18.	GST Exemption for Notice Pay Deduction and Limited ITC for Canteen Facilities to the extent of cost borne by the assessee.
19.	Whether the cancellation of GST registration is justified when the Petitioner contends that the cancellation orders are illegal and unjustified, particularly due to the absence of an opportunity for cross-examination regarding the business activities conducted at the registered premises?
20.	Whether the period from February 2020 to August 2020 to be considered cumulatively for availing GST Credit under Rule 36(4) of the CGST Rules?
21.	Whether penalty can be imposed on wrongly availed ITC when Transitional Credit has been debited for discharging tax liability?
22.	Whether the Petitioner liable to pay GST on payment received after implementation of the GST Act for the Works contract entered before implementation of the GST Act?
23.	Whether the extended period of limitation can be invoked on the ground that the assessee was unaware of the charge ability of service tax concerning specific income earned?
24.	Whether the Appellant liable to pay service tax on the commission received under business ancillary services?
25.	Whether the Petitioner can be considered an “intermediary” within the meaning of Section 2(13) of the IGST Act? Where taxpayer is referred to as an agent in the contract?

Word formsate article link :

<https://drive.google.com/file/d/13asqbBgiNhzTbIaEJ0m-rsckaXZX8Bbq/view?usp=sharing>



CA SHREYAS BATRA

TAX BENEFITS FOR PHILANTHROPIC ENDEAVOURS: NAVIGATING SECTION 80G FOR CSR SPENDING AMIDST UNWARRANTED LITIGATIONS

The Report No. 12 of 2022 of the Comptroller and Auditor General of India-Performance Audit on Exemptions to Charitable Trusts and Institutions in its Summary of recommendations in Paragraph 5.5 stated “CBDT needs to consider bringing an amendment or issuing binding clarification as to whether donations to trusts, including in-house/corporate trusts, out of CSR expenditure by specified companies covered by Section 135 of the Companies Act, 2013 is eligible for deduction under section 80G or not. Such an amendment or binding clarification is necessary to ensure that the provisions are interpreted uniformly by the Assessing Officers across all assessment charges and also to minimize the possibility of litigation”

This recommendation clearly reflects the current legal landscape encompassing the issue regarding availability of deduction under Section 80G of the Income Tax Act in respect of CSR Spending as mandated under Section 135 of Companies Act, 2013. A rather straightforward tax deduction has become a landmine of litigation for the assessee which could easily be avoided on Perusal of Acts, Rules, and Notifications; understanding the intention of the Legislature; and use of proper interpretation maxims. Unfortunately, the failure of Assessing Officers to deploy these tools while exercising their judgment has resulted in unwarranted litigations, where Tribunals have consistently ruled in favour of the assessee.

In this write-up, we explore the legal validity of deduction under Section 80G with respect to CSR Spending along with legal issues arising out of such tax treatments. The write-up has been divided into following sections:

- i. Legal Framework of CSR under Companies Act, 2013, and Section 80G of the Income Tax Act, 1961.
- ii. Analysis of the Provisions and Rules in context of the subject matter.
- iii. Legal Issues encompassing claim of CSR spending under Section 80G.
- iv. Conclusion and Recommendations

LEGAL FRAMEWORK OF CSR UNDER COMPANIES ACT, 2013, AND SECTION 80G OF THE INCOME TAX ACT, 1961

The Legal framework of CSR under Companies Act, 2013 has been provided through:

- a. Section 135 of the Companies Act, 2013 which states provisions regarding CSR
- b. Schedule VII of the Companies Act, 2013 which indicates activities to be undertaken for CSR
- c. The Companies (Corporate Social Responsibility Policy) Rules, 2014

For Section 80G which provides for Deduction in respect of donations to certain funds, charitable institutions, etc. under Income Tax Act, 1961, it has been provided under Chapter VIA of the Act.

Relevant Portions of the legal framework (supra) and Section 80G which need to be taken in to consideration to



understand the validity of deduction under Section 80G with respect to CSR Spending are reproduced as follows:
Sub-Section 5 of Section 135 read as under:

“The Board of every company referred to in sub-section (1), shall ensure that the company spends, in every financial year, at least two per cent. of the average net profits of the company made during the three immediately preceding financial years or where the company has not completed the period of three financial years since its incorporation, during such immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy”

Sub-Rule 1 of Rule 4 of The Companies (Corporate Social Responsibility Policy) Rules, 2014 (relevant portions) read as under:

“CSR Implementation. –

- (1) The Board shall ensure that the CSR activities are undertaken by the company itself or through, –
 - (a) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or
 - (b)
 - (c)
 - (d) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

The Section 80G of the Income Tax Act, 1961 (relevant portions) read as under:

"(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, —

- (i)
- (ii)
- (2) The sums referred to in sub-section (1) shall be the following, namely :—
 - (a) any sums paid by the assessee in the previous year as donations to—
 - (i)
 - (ii)
 - (iii) to (iiihj)
 - (iiihk) the Swachh Bharat Kosh, set up by the Central Government, other than the sum spent by the assessee in pursuance of Corporate Social Responsibility under sub-section (5) of section 135 of the Companies Act, 2013 (18 of 2013); or
 - (iiihl) the Clean Ganga Fund, set up by the Central Government, where such assessee is a resident and such sum is other than the sum spent by the assessee in pursuance of Corporate Social Responsibility
 - (iv) any other fund or any institution to which this section applies; or
 - (v) to (vii)

(3) to (6)

ANALYSIS OF THE PROVISIONS AND RULES IN CONTEXT OF THE SUBJECT MATTER

Sub-Rule 1 of Rule 4 of The Companies (Corporate Social Responsibility Policy) Rules, 2014 clearly states that CSR can be implemented through a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, established by the company, either singly or along with any other company; or a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under



section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities. Hence contribution to funds mentioned under Section 80G is in line with the CSR Implementation rules.

In respect of deduction under Section 80G for Income Tax Purposes, upon reviewing Section 80G of the Act, it is evident that deductions under this section can be availed subject to adherence to its provisions. Specifically, Section 80G of the Act allows for a deduction equivalent to fifty percent of the total specified sums outlined in sub-section 2. This includes donations to eligible funds or institutions, subject to the satisfaction of the criteria in sub-section (5) of Section 80G.

In the context of CSR (Corporate Social Responsibility) expenditures, it is noteworthy that the Section 80G does not impose any restrictions or prohibitions on donations made under CSR, even if it is classified as CSR Expenditure, except when donation has been paid to funds mentioned under clause (iiihk) and (iiihl). The Parliament has explicitly articulated restrictions related to deductions under Section 80G concerning donations to Swachh Bharat Kosh and Clean Ganga Fund when made pursuant to Corporate Social Responsibility under section 135(5) of the Companies Act, 2013. However, no similar restrictions have been imposed for donations to other funds or institutions covered by Section 80G.

Hence when the Section is interpreted using the interpretation maxim "Expressio Unius Est Exclusio Alterius" (express mention of one thing excludes all others) reinforces the notion that limitations explicitly outlined in the statute are exclusive. This is one of the rules used in interpretation of Statutes. The phrase indicates that items not on the list are assumed not to be covered by the Statute. When something is mentioned expressly in a Statute, it leads to the presumption that the things not mentioned are excluded.

Accordingly applying this interpretation maxim in the interpretation of Section 80G vis-à-vis legality of claim of deduction when donation is made pursuant to CSR Spending under Section 135(5) of the Companies Act, 2013, it can be clearly inferred that specific restriction on deduction under Section 80G is imposed when donation is made to funds referred under 2 clauses: clause (iiihk) and (iiihl) pursuant to Section 135(5). Hence express mention of these 2 funds automatically excludes funds mentioned in other clauses from this restriction. Consequently, any donation made to funds mentioned in clauses other than (iiihk) and (iiihl) of Section 80G, even if pursuant to CSR Spending, can be legally claimed as deduction under Section 80G subject to the limits mentioned in the section, adherence to the Schedule VII of the Companies Act, 2013 which outlines permissible activities to be undertaken for CSR, and other procedural rules.

EGAL ISSUES ENCOMPASSING CLAIM OF CSR SPENDING UNDER SECTION 80G

Though on the face of it, the legality of deduction under Section 80G pursuant to CSR Spending looks straightforward with an explicit disallowance under 2 clauses, but the incorrect interpretation of Assessing Officers has marred this deduction with unnecessary litigations. The assessing officers have constantly extended this restriction to other funds mentioned under the section and bringing into the question the voluntariness of the contribution. Virtually, every matter which has been listed before the Tribunal with respect to this issue has resulted in order in favour of the assessee.

Some examples of the litigations with respect to the subject matter are JMS Mining (P.) Ltd v. Principal Commissioner of Income-tax [2021], Sling Media (P.) Ltd v. Deputy Commissioner of Income-tax [2022], and Power Mech Projects Ltd. v. Deputy Commissioner of Income Tax [2023]. Almost Identical judgements are passed in all these cases with JMS Mining (P.) Ltd v. Principal Commissioner of Income-tax [2021] being the most cited judgement. Importantly, all these judgments uniformly favour the assessee.

Even though all appeals in front of the tribunal, the appeals being numerous, have resulted in judgements in favour of the assessee, the assessing officers in various part of the countries continue to err by incorrectly





disallowing the claim. This has resulted in increased legal costs to the assessee not to mention the burden to go through these litigations. A binding clarification is hence imperative to ensure a consistent and correct interpretation of the provisions by Assessing Officers across all assessment charges, thus minimizing the likelihood of litigation.

CONCLUSION AND RECOMMENDATIONS

In conclusion, the recommendation of CAG that CBDT needs to bring an amendment or issuing binding clarification as to whether donations to trusts, including in-house/corporate trusts, out of CSR expenditure by specified companies covered by Section 135 of the Companies Act, 2013 is eligible for deduction under section 80G or not and such an amendment or binding clarification is necessary to ensure that the provisions are interpreted uniformly by the Assessing Officers across all assessment charges and also to minimize the possibility of litigation perfectly sums up the solution to this problem.

Also, the above stated analysis, which is supported by various judgements, a few of which are cited above, unequivocally establishes that contributions made to funds listed under Section 80G (excluding under clause (iihk) and (iihl)) as part of Corporate Social Responsibility (CSR) Spending constitute a legitimate deduction under the Income Tax Act. This deduction is not only legally permissible but also entirely allowable under the prevailing tax regulations.

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CA JAYRAJ P DHAKAN

CBDT instruction post Abhisar Buildwell Pvt Ltd (SC) – Is it well built?

1. Introduction

1.1. Supreme Court (SC) in case of Pr CIT vs Abhisar Buildwell Pvt Ltd (459 ITR 212) held that in absence of incriminating material found during search, the assessment u/s 153A in respect of unabated assessment year cannot be framed. The Supreme Court in turn approved preposition laid down in case of Kabul Chawla (380 ITR 573) and Saumya Construction (387 ITR 529). In this process the SC at para 14(iv) saved power of revenue to issue notice u/s 147. On August 23, 2023 CBDT in exercise of power u/s 119 issued instruction to field authority. In this paper we'll try to understand legality or otherwise of said instruction in light of applicable legal provision and judicial pronouncement.

2. Ratio decidendi vs Obiter dicta

2.1. It is well settled position of law that what is binding under Article 141 of constitution is ratio decidendi not obiter dicta. To determine what constitute ratio decidendi the important tool is to look at question formulated by court. The issue/question formulated by SC in Abhisar Buildwell for its adjudication is

5. We have heard learned counsel for the respective parties at length.

The question which is posed for consideration in the present set of appeals is, as to whether in respect of completed assessments/unabated assessments, whether the jurisdiction of AO to make assessment is confined to incriminating material found during the course of search under section 132 or requisition under section 132A or not, i.e., whether any addition can be made by the AO in absence of any incriminating material found during the course of search under section 132 or requisition under section 132 A of the Act, 1961 or not.

2.2. SC affirming the view of high court ultimately held;

11.....However, it is required to be noted that as per the second proviso to Section 153A, the assessment or re-assessment, if any, relating to any assessment year falling within the period of six assessment years pending on the date of initiation of the search under section 132 or making of requisition under section 132A, as the case may be, shall abate. As per sub-section (2) of Section 153A, if any proceeding initiated or any order of assessment or reassessment made under sub-section (1) has been annulled in appeal or any other legal proceeding, then, notwithstanding anything contained in sub-section (1) or section 153, the assessment or reassessment relating to any assessment year which



has abated under the second proviso to sub-section (1), shall stand revived with effect from the date of receipt of the order of such annulment by the Commissioner. Therefore, the intention of the legislation seems to be that in case of search only the pending assessment/reassessment proceedings shall abate and the AO would assume the jurisdiction to assess or reassess the 'total income' for the entire six years period/block assessment period. The intention does not seem to be to re-open the completed/unabated assessments, unless any incriminating material is found with respect to concerned assessment year falling within last six years preceding the search. Therefore, on true interpretation of Section 153A of the Act, 1961, in case of a search under section 132 or requisition under section 132A and during the search any incriminating material is found, even in case of unabated/completed assessment, the AO would have the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material collected during the search and other material which would include income declared in the returns, if any, furnished by the assessee as well as the undisclosed income. However, in case during the search no incriminating material is found, in case of completed/unabated assessment, the only remedy available to the Revenue would be to initiate the reassessment proceedings under sections 147/48 of the Act, subject to fulfilment of the conditions mentioned in sections 147/148, as in such a situation, the Revenue cannot be left with no remedy. Therefore, even in case of block assessment under section 153A and in case of unabated/completed assessment and in case no incriminating material is found during the search, the power of the Revenue to have the reassessment under sections 147/148 of the Act has to be saved, otherwise the Revenue would be left without remedy.

12. If the submission on behalf of the Revenue that in case of search even where no incriminating material is found during the course of search, even in case of unabated/completed assessment, the AO can assess or reassess the income/total income taking into consideration the other material is accepted, in that case, there will be two assessment orders, which shall not be permissible under the law. At the cost of repetition, it is observed that the assessment under section 153A of the Act is linked with the search and requisition under sections 132 and 132A of the Act. The object of Section 153A is to bring under tax the undisclosed income which is found during the course of search or pursuant to search or requisition. Therefore, only in a case where the undisclosed income is found on the basis of incriminating material, the AO would assume the jurisdiction to assess or reassess the total income for the entire six years block assessment period even in case of completed/unabated assessment. As per the second proviso to Section 153A, only pending assessment/reassessment shall stand abated and the AO would assume the jurisdiction with respect to such abated assessments. It does not provide that all completed/unabated assessments shall abate. If the submission on behalf of the Revenue is accepted, in that case, second proviso to section 153A and sub-section (2) of Section 153A would be redundant and/or rewriting the said provisions, which is not permissible under the law.
13. For the reasons stated hereinabove, we are in complete agreement with the view taken



by the Delhi High Court in the case of Kabul Chawla (supra) and the Gujarat High Court in the case of Saumya Construction (supra) and the decisions of the other High Courts taking the view that no addition can be made in respect of the completed assessments in absence of any incriminating material.

2.3. The observation of SC ..the power of the Revenue to have the reassessment under sections 147/148 of the Act has to be saved, otherwise the Revenue would be left without remedy.....However, the completed/unabated assessments can be re-opened by the AO in exercise of powers under sections 147/148 of the Act, subject to fulfilment of the conditions as envisaged/mentioned under sections 147/148 of the Act and those powers are saved cannot be said to be ratio decidendi and is obiter dicta because the question pose before apex court was not on availability of non-availability of reassessment provision when search is conducted. Even in absence of such obiter dicta, the power of revenue to reopen the assessment (to give effect to addition which is not privy to incriminating material) are always saved (subject to fulfilment of jurisdictional condition) and no one can or has dispute over it. CBDT in its instruction 1/2023 at para 1 admitted substantive question before SC was the civil appeal pertained to the scope and ambit of section 153A/153C of the Income-tax Act, 1961

3. Instruction 1/2023

3.1. CBDT in order to provide tax certainty to tax payer, in exercise of power of S.119, issued direction to field authority. The direction can be summarized under;

A. Completed/unabated assessment - action u/s 148/147 need to be taken in the situation stated by the Court in the para 14(iv) of the said order in view of section 150 of the Act. These would be governed by new regime i.e 148A..The time limit for the issue of notice u/s 148 is dispensed with in view of provisions of Section 150 of the Act.

C. The monetary limits (50 lacs) applicable at present would apply while reopening assessment of earlier years.

D. Action would be required to be taken under sections 147/148 of the Act read with section 150 of the Act, in cases pending before any appellate authority and depending on the decision, as and when the appellate orders are passed under sections 251, 254, and 260A of the Act.

4. Section 119

4.1. Section 119(1) empowers board to issue instruction for proper administration of act. First proviso divest CBDT to issue instruction which requires any income tax authority (read AO) to make a particular assessment. Discretion to frame or not to frame assessment is exclusive arena of AO. Provision of S.119(2) is bit different as it states CBDT may relax inter alia, provisions of S.147, 148 through instructions. Hence, in so far as instruction relaxes the provision (in favour of assessee) of S.147/148, it can be issued however, the same cannot be issued for directing to make particular assessment. The instruction runs contrary to letter and spirit of S.119 as much as it direct AO to make particular assessment in particular manner.

5. Section 148

5.1. Post 2021, the reopening could either information (risk management strategy, audit





objection, order of court) based under explanation 1 or event based (search or survey is conducted) under explanation 2 to S.148. To claim benefit of explanation 2, it is necessary to have search conducted after 01.04.2021 however the search sought to be covered under instruction u/s 148 is conducted prior to 01.04.2021 and accordingly, explanation 2 cannot be invoked and reopening needs to be tested on touchstone of explanation 1 to S.148 more particularly under item information which requires action in consequence of the order of a Tribunal or a Court.

5.2. The phrase in consequence of came for consideration before Allahabad high court in Pt. Hazari Lal vs. ITO (39 ITR 265) wherein it held;

.... On this aspect of the case, we have had some difficulty as we have not found that the exact scope and meaning of the expression "in consequence of" has, at any place, been denned or laid down in any decision by the courts. In the dictionary, the expression "in consequence of" has been equated with "as result of" (see A New English Dictionary by Sir James A.H. Murray, Volume II, containing the letter "C", edited by W.A. Cragie, Henry Bradley and C.T. Onions) or "by reason of" or "as the effect of" (see Webster's New International Dictionary, Volume I, Second Edition). We have not been able to derive much assistance from these meanings given in the dictionaries. That there is some remote connection between the notice issued under section 34 to the petitioner for the assessment year 1946-47, and the finding of the Appellate Assistant Commissioner that the sum of Rs. 12,800 was not the income for the assessment year 1947-48, cannot be denied. The finding that this sum was not the income for the assessment year 1947-48 can lead to the conclusion that it may be income for some other year, and, amongst those some other years, would be included the assessment year 1946-47. Thus a remote connection between the notice issued under section 34 and the finding recorded by the Appellate Assistant Commissioner of Income-tax does exist, but we are unable to accept the view that such a remote connection by itself can satisfy the requirement that the action taken must be "in consequence of" the finding..... All that the finding could indicate was that, possibly, if this sum represented income, it had escaped assessment in some year prior to the assessment year 1947-48. Thus all the main factors, on the basis of which action under section 34(1)(a) of the Income-tax Act could be taken by the Income-tax Officer, had to be found by him quite independently of the finding recorded by the Appellate Assistant Commissioner of Income-tax..... The issue of the notice did not automatically or directly follow from the finding which was recorded by the Appellate Assistant Commissioner of Income-tax. In fact, the finding recorded by the Appellate Assistant Commissioner may have been a reason why the Income-tax Officer thereafter started looking for material on the basis of which he could come to believe that the provisions of section 34(1)(a) were applicable to the assessment of the petitioner for the assessment year 1946-47. The actual applicability of section 34(1)(a) to the assessment of the petitioner for the year 1946-47 did not arise as a result of the finding recorded by the Appellate Assistant Commissioner. It appears to us, therefore, that the present notice dated 4th January, 1956, issued to the petitioner cannot be said to be action taken by him in consequence of or to give effect to the finding or direction contained in the order under



section 31 passed by the Appellate Assistant Commissioner on 20th July, 1955.

It appears to us that an application of these remarks of Collins, M.R., to the expression "in consequence of", which, as we have said above, has been equated with "as a result of" leads to the same view which we have expressed above. In the present case, there was clearly a break between the finding of the Appellate Assistant Commissioner of Income-tax in respect of one assessment year and the action of the Income-tax Officer in issuing the notice under section 34(1)(a) in respect of a different assessment year. The break was that the Income-tax Officer had to rely on entirely new facts, which did not exist in the finding, in order to arrive at the belief which could justify the issue of the notice. These new facts, which he had to take into account for his belief, were, as we have mentioned, the omission or failure on the part of the petitioner to make a full and true disclosure of facts necessary for his assessment, that the sum of Rs. 12,800 was income liable to income-tax, and that this income had been earned in the previous year relevant to the assessment year 1946-47. It was clearly an actual effective break as there was intervention of new facts. The predominant and effective cause for the issue of the notice was based on the independent new facts and not on any belief based on the finding recorded by the Appellate Assistant Commissioner of Income-tax. Consequently, applying the principle laid down by Collins, M.R., it would appear that we must hold that the action of issuing the notice under section 34(1)(a) for the assessment year 1946-47, was not the result of the finding recorded by the Appellate Assistant Commissioner of Income-tax in the appeal in respect of the assessment year 1947-48. Mathew, L.J., in the same case, indicated what he considered was the effect of the word "results". He said. This remark gives an indication that the action of the Income-tax Officer could be said to be in consequence of the finding if it could be the probable or the natural consequence of it. As we have indicated earlier, the reassessment for the assessment year 1947-48, by the Income-tax Officer was certainly the probable and the natural consequence of the order of the Appellate Assistant Commissioner but the issue of the notice for the assessment year 1946-47, was not the probable or natural consequence of the finding. It was, in fact, the consequence of independent facts which the Income-tax Officer had reason to believe. In this connection, we may also refer to the remarks of Mr. Justice Channel...

.... In the case before us, if the issue of the notice under section 34 for the year 1946-47 could have followed the finding of the Appellate Assistant Commissioner without the intervention of any new facts or circumstances and as a result of only those facts and circumstances which themselves directly flowed from the competent finding of the Appellate Assistant Commissioner of Income-tax, it could have been held that the action of issuing the notice was the consequence of the finding of the Appellate Assistant Commissioner. On the other hand, what we find is that the finding of the Appellate Assistant Commissioner of Income-tax was only remotely connected with the issue of the notice inasmuch as it may be held that it was because of that finding that the Income-tax Officer started looking for material to find out in respect of which year he could possibly issue notice under section 34(1)(a) of the Income-tax Act. The issue of the notice itself did not follow the finding or other facts which necessarily arose out of that finding

6. Selective applicability of S.149

6.1. In case where escapement is less than or likely to be less than 50 lacs, the case cannot be reopened as provisions of S.149(1)(b). This threshold found place in CBDT instruction however instruction is silent about applicability of first proviso to S.149(1). The first proviso states that where limitation expired under erstwhile S.148 cannot be reopened under the extended time limit. It appears to be intention of CBDT that while deciding limitation, benefit of first proviso shall not be factored into. On contrary, CBDT took shelter of provision of S.150 to bypass the limitation (even ten years also). In other words the instruction is self-contrary in sense that on hand case below 50 lacs escapement granted immunity in view of provision of S.149(1) and on other hand non-granting benefit of first proviso to S.149(1).

7. Applicability of S. 150

7.1. CBDT instruction seeks to derive validity from provision of S.150(1) by branding passing observation of SC as “finding or direction” of court. For S.150(1) to apply the notice must be issued in consequence of or to give effect to any finding or direction and the order

- A. in question must be passed by any authority in any proceeding under income tax act or
- B. by a Court in any proceeding under any other law.

7.2. As per prescription of S.116 supreme court is not income tax authorities and hence condition stated at item A above fails and to fall under point B the order through which direction emanates should be proceeding under any other law (i.e other than income tax act). The order passed by apex court in Abhisar Buildwell is related to proceeding under income tax law and cannot be covered under item B above. Hence, provisions of S.150 wrongly invoked by CBDT.

Finding

8.1. Assuming that SC order fall within purview of “income tax authority” but then it must satisfy the test of “finding or direction”. The word direction explained by SC in ITO vs. Murlidhar Bhagwan Das (52 ITR 344) as;

....What does the expression 'finding' in proviso to sub-section (3) of section 34 of the Act mean? 'Finding' has not been defined in the Income-tax Act. Order XX, rule 5, of the Code of Civil Procedure reads:

'In suits in which issues have been framed, the court shall state its finding or decision, with the reasons therefor, upon each separate issue, unless the finding upon any one or more of the issues is sufficient for the decision of the suit.'

Under this Order, a 'finding' is, therefore, a decision on an issue framed in a suit. The second part of the rule shows that such a finding shall be one which by its own force or in combination with findings on other issues should lead to the decision of the suit itself. That is to say, the finding shall be one which is necessary for the disposal of the suit. The scope of the meaning of the expression 'finding' is considered by a Division Bench of the Allahabad High Court in Pt. Hazari Lal v. Income-tax Officer, Kanpur [1960] 39 ITR 265 , 272 (All.). There, the learned judges pointed out:

'The word "finding", interpreted in the sense indicated by us above, will only cover material questions which arise in a particular case for decision by the authority hearing the case or



the appeal which, being necessary for passing the final order or giving the final decision in the appeal, has been the subject of controversy between the interested parties or on which the parties concerned have been given a hearing.'

8.2. Appropriate would be refer observation of Allahabad high court in Pt. Hazari Lal vs ITO (39 ITR 265) wherein it held;

...the word "finding" had nowhere been defined in the Income-tax Act, nor had its scope been indicated and we should, in interpreting this word as used in the proviso, take into account the meaning attributed to that word in common use and should not draw any aid from the word as denned or as limited by the provisions of the Code of Civil Procedure. The word "finding" in law has a definite meaning and that is indicated by the provisions of the Code of Civil Procedure where it is indicated that a finding is a decision of a court on material questions in issue. Issues are framed on material questions of fact or law and the decision of the court recorded on such issues has been called a "finding". We do not think that there is any other wider meaning of the word "finding" in common use which can be applied to this word as used in the proviso to section 34(3). The word "finding" cannot be interpreted so as to include within it any statement of fact contained in a decision irrespective of whether that fact was or was not material to the decision and whether the court or the tribunal, when recording the decision, had any occasion to hear parties on that question of fact and to record a decision on it instead of merely reciting it as a statement of fact. The word "finding", interpreted in the sense indicated by us above, will only cover material questions which arise in a particular case for decision by the authority hearing the case or the appeal which, being necessary for passing the final order or giving the final decision in the appeal, has been the subject of controversy between the interested parties or on which the parties concerned have been given a hearing...

8.3. The finding recorded by SC as to saving of powers u/s 147 cannot said to be decision of court on material question of fact of law. The material question of law before SC is whether in absence of incriminating material addition u/s 153A can be made for unabated assessment? Accordingly, test of "finding" fails.

Direction

9.1. At best the observation of SC stated above is classified as "finding" and not "direction" because direction cannot be open ended and must be case/assessee specific apart from fact that it requires positive compliance and when action is left to the option and discretion of AO whether or not to take action, it cannot be described as "direction". (Pavan Morarka vs ACIT – 136 taxmann.com 2 – Bombay High Court)

10. Conclusion

10.1. Read as whole the CBDT, through instruction, laid substantive legislation which is otherwise exclusively reserved for parliament. Whilst the damage made by instruction 1/2022 is not cured the board came out with present instruction which runs contrary to commitment of less litigation and fails to meet well settled principle and test stated above and would invite second round of litigation.



CA. Shailesh Lakhankiya

Various Due Dates

Statutory and Tax Compliance Calendar for December 2023

Income Tax			
Purpose	Compliance Period	Due Date	Compliance Details
TDS/TCS Liability Deposit	Nov-23	7-Dec-23	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
Form 24G	Nov-23	15-Dec-23	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2023 has been paid without the production of a challan.
Advance Tax	FY 2023-24	15-Dec-23	Third instalment of advance tax for the assessment year 2024-25.
TDS Certificate	Oct-23	15-Dec-23	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M and 194S in the month of October, 2023. Note: Applicable in case of specified person mentioned under section 194S
Form No. 3BB	Nov-23	15-Dec-23	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of November, 2023
TDS Challan cum Statement	Nov-23	30-Dec-23	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 November, 2023. Note: Applicable in case of specified person as mentioned under section 194S
Form No. 3CEAD	FY 2022-23	30-Dec-23	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2022 to December 31, 2022) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2)



			or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
Income Tax Return	FY 2022-23	31-Dec-23	Filing of belated/revised return of income for the assessment year 2023-24 for all assessee (provided assessment has not been completed before December 31, 2023).
GST			
Purpose	Compliance Period	Due Date	Compliance Details
GSTR-7- TDS return under GST	Nov-23	10-Dec-23	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
GSTR-8- TCS return under GST	Nov-23	10-Dec-23	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.
GSTR-1	Nov-23	11-Dec-23	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.
IFF (Invoice Furnishing Facility)	Nov-23	13-Dec-23	IFF 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 -6	Nov-23	13-Dec-23	Due Date for filing return by Input Service Distributors.
GSTR - 3B	Nov-23	20-Dec-23	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	Nov-23	20-Dec-23	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
GSTR -5A	Nov-23	20-Dec-23	GSTR-5A to be filed by OIDAR Service Providers for the previous month.





Due date of Payment of Tax	Nov-23	25-Dec-23	Due date of payment of GST liability by the registered person whose aggregate turnover was less than INR 5 Crores during preceeding year and who has opted for quarterly filing of return.
GSTR -9	2022-23	31-Dec-23	GSTR-9 is annual return required to be filed by every person whose aggregate turnover was more than INR 2 Crores during preceeding year.
GSTR -9C	2022-23	31-Dec-23	GSTR-9C is reconciliation statement required to be filed by every person whose aggregate turnover was more than INR 5 Crores during preceeding year.
Labour Law			
Purpose	Compliance Period	Due Date	Compliance Details
Providend Fund / ESI	Nov-23	15-Dec-23	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 Sep 2023			2023-24
		Total Meeting	Attended Meeting	LOA Meeting	November On CMC
1	CA. Arun Narang - Chairperson	11	11	0	-
2	CA. Dushyant Vithlani - Vice Chairperson	11	11	0	-
3	CA. Ashwin Bhauwala - Secretary	11	11	0	-
4	CA. Shailesh Lakhankiya - Treasurer	11	10	1	-
5	CA. Nimesh Kothari - Imm. Past Chairperson	11	7	4	-
6	CA. Manthan Chawat - MCM	11	8	3	-
7	CA. Preetesh Shah - MCM	11	8	3	-
8	CA. Chimpu Lapsiwala - MCM	11	5	6	-
9	CA. Joni Jain - MCM	11	7	4	-



भारत 2023 INDIA





Internal Audit held on 4th November,2023





SURAT BRANCH OF WIRC OF ICAI



Event Snap Shot

**Glopac held on 24th - 26th November, 2023
At Mahatma Mandir Convention Centre, Gandhinagar, Gujarat, India**





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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.



Upcoming Events of Surat Branch

Sr.No.	Date/Day	Time	Subject	Speaker/Resource Person	Venue	CPE Hours
1	02.12.2023	04:00pm - 06:00pm	Mock Search under GST	CA. Manish Gadia CA. Shailendra Saxena CA. Dhiraj Terawakar CA. Deepak Thakkar CA. Gautam Lath CA. Sumit Jhunjunwala	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
2	06.12.2023	04:00pm - 06:00pm	Networking Guidelines	CA. Manish Jajoo	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
3	07.12.2023	04:00pm - 06:00pm	Corporate Tax of Dubai	CA. Shailesh Lakhankiya	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
4	08.12.2023	05:00pm - 07:00pm	The Unusual Rise of Modern India and the Five Mega Themes to Focus.	CA. Saurabh Mukherjea.	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
5	09.12.2023	04:00pm - 07:00pm	Ind As and AS Overview with Global Opportunities for CA's	CA. Kartik Jindal	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	3
6	11.12.2023	04:00pm - 06:00pm	Social Audit & Its Opportunities for CA's	CA. Jinay Palrecha	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
7	12.12.2023	04:00pm - 06:00pm	Code of Ethics	CA. Kenish Mehta	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
8	13.12.2023	04:00pm - 06:00pm	Project Finance	CA. Santosh Kothari	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
9	14.12.2023	04:00pm - 06:00pm	Input Tax Credit Under GST	CA. Pratika Khinvesara CA. Payal Chechani	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
10	15.12.2023	04:00pm - 06:00pm	Personal Finance is Next Nig Advisory for CA	CA. Sandipkumar Mayani	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
11	16.12.2023	04:00pm - 07:00pm	Project Financials	CA. Shiwbhagwan Assawa	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	3
12	18.12.2023	04:00pm - 06:00pm	Practice in GST	CA. Raj Shah	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
13	19.12.2023	04:00pm - 06:00pm	Basic of Internal Audit	CA. Kuldeep Agarwal	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
14	20.12.2023	04:00pm - 06:00pm	Delegation of Work	CA. Anurag Jain	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
15	21.12.2023	04:00pm - 06:00pm	360 Degree Lamdscape for Overseas Incorporation	CA. Niranjn Shah	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
16	22.12.2023	04:00pm - 06:00pm	Bears & Bulls in Capital Markets	CA. Keval Shah	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
17	26.12.2023	04:00pm - 06:00pm	Outsourcing Opportunities	CA. Manthan Chawat	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
18	27.12.2023	04:00pm - 06:00pm	Startup Opportunities for CA's	CA. Abhinav Sharma	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
19	28.12.2023	04:00pm - 06:00pm	GST Appeals	CA. Atit Shah	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	2
20	30.12.2023	04:00pm - 07:00pm	Network is Network and Retention of Client and Team	CA. Vijendra Jain	ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	3
21	16/12/2023 - 17/03/2024	10:00am - 05:00pm	Physical batch of Diploma Course in International Taxation		ICAI Bhawan, B/h. VR Mall, Dumas Road, Rundh Magdalla, Surat - 395007	



SURAT BRANCH OF WIRC OF ICAI



Upcoming Events of Surat Branch

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14 DEC THU	15 DEC FRI	18 DEC MON	19 DEC TUE	20 DEC WED
TOPIC Input Tax Credit under GST CA. Payal Chechani Ahmedabad	TOPIC Personal Finance is Next Big Advisory for CA CA. Sandipkumar Mayani Surat	TOPIC Practice in GST CA. Raj Shah Surat	TOPIC Basic of Internal Audit CA. Kuldeep Agarwal Surat	TOPIC Delegation of Work CA. Anurag Jain Surat
21 DEC THU	22 DEC FRI	26 DEC TUE	27 DEC WED	28 DEC THU
TOPIC 360 Degree landscap for Overseas Incorporation CA. Niranjan Shah Surat	TOPIC Bears & Bulls in Capital Markets CA. Keval Shah Surat	TOPIC Outsourcing Opportunities CA. Manthan Chawat MCM, Surat Branch	TOPIC Startup - Opportunities for CA's CA. Abhinav Sharma Surat	TOPIC GST APPEALS CA. Atit Shah Surat

4 PM - 6 PM **ICAI BHAWAN**
B/h VR Mall, Dumas Road, Rundh-Magdalla, Surat

30 CPE HOURS

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CA. Nikesh Kothari MCM	Imm. Past Chairperson	CA. Ishwar Jivani RCM - WIRC	
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Mumbai



CA. Shailendra Saxena
Vadodra



CA. Dhiraj Terawakar
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SPEAKER



CA. Manish Jajoo
Past Chairman - Surat Branch

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4:00 PM - 6:00 PM

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ORGANIZES

2 HOURS CPE PROGRAM ON
Corporate Tax of Dubai

SPEAKER



CA. Shailesh Lakhankiya
Treasurer - Surat Branch

THURSDAY, 07 DECEMBER 2023
4:00 PM - 6:00 PM

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SURAT BRANCH OF WICASA OF ICAI
ORGANIZES

2 HOURS CPE PROGRAM ON
The Unusual Rise of Modern India and the 5 Mega Themes to Focus

SPEAKER



Mr. Saurabh Mukherjea
Author, Diamond in the Dust
The unusual billionaire
Stories of chaos
& many more.

FRIDAY, 8 DECEMBER 2023
5:00 PM - 7:00 PM

ICAI BHAWAN | B/h VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees MEMBERS ₹100/- | STUDENTS ₹50/-

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2 HOURS CPE PROGRAM ON
Social Audit and its Opportunities for CA's

SPEAKER



CA. Jinay Palreja
Surat

MONDAY, 11 DECEMBER 2023
4:00 PM - 6:00 PM

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ORGANIZES

3 HOURS CPE PROGRAM ON
Ind AS & AS Overview with Global Opportunities for CA's

SPEAKER



CA. Kartik Jindal
Co-opted Member
Accounting Standard Board of ICAI

SATURDAY, 09 DECEMBER 2023
4:00 PM - 7:00 PM

ICAI BHAWAN | B/h VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹200/- +18% GST

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<https://www.surat-icai.org/events/seminar-on-the-unusual-rise-of-modern-india-and-the-5-mega-themes-to-focus/>

<https://www.surat-icai.org/events/09-12-23-ind-as-as-overview-with-global-opportunities-for-cas/>

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SURAT BRANCH OF WIRC OF ICAI
ORGANIZES

2 HOURS CPE PROGRAM ON
Code of Ethics

SPEAKER



CA. Kenish Mehta
Surat

TUESDAY, 12 DECEMBER 2023
4:00 PM - 6:00 PM

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Registration Fees ₹100/- +18% GST

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2 HOURS CPE PROGRAM ON
Project Finance

SPEAKER



CA. Santosh Kothari
Surat

WEDNESDAY, 13 DECEMBER 2023
4:00 PM - 6:00 PM

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SURAT BRANCH OF WIRC OF ICAI
ORGANIZES

2 HOURS CPE PROGRAM ON
Input Tax Credit Under GST

SPEAKER



CA. Payal Chechani
Ahmedabad

THURSDAY, 14 DECEMBER 2023
4:00 PM - 6:00 PM

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Upcoming Events of Surat Branch

SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Personal Finance is Next Big Advisory for CA

FRIDAY, 15 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Sandipkumar Mayani
Surat

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CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

3 CPE HOURS PROGRAM ON
Project Financials

16 DEC 2023, SAT 4:00 - 7:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹200/- +18% GST

SPEAKER
CA. Shiwbhagwan Assawa
Executive MBA IIM Kolkata

COVERAGE
How can one Prepare Project Financials in Quick Time
How to Design the Project Report
What Precautions One Should take while Preparing Project Report
How to Kickstart your Practice in Financial Services

TEAM SURAT BRANCH OF WIRC OF ICAI

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CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Practice in GST

MONDAY, 18 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Raj Shah
Surat

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<https://www.surat-icai.org/events/16-12-23-seminar-on-project-financials/>

SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Basic of Internal Audit

TUESDAY, 19 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Kuldeep Agarwal
Surat

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CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Delegation of Work

WEDNESDAY, 20 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Anurag Jain
Surat

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CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
360 Degree landscape for Overseas Incorporation

THURSDAY, 21 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Niranjan Shah
Surat

TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Anurag Nayag CA. Dhruvraj Vithwal CA. Adhish Bhaswala CA. Shalish Lakhanika
CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Bears & Bulls in Capital Market

FRIDAY, 22 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Keval Shah
Surat

TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Anurag Nayag CA. Dhruvraj Vithwal CA. Adhish Bhaswala CA. Shalish Lakhanika
CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Outsourcing Opportunities

TUESDAY, 26 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Manthan Chawat
MCM, Surat Branch

TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Anurag Nayag CA. Dhruvraj Vithwal CA. Adhish Bhaswala CA. Shalish Lakhanika
CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
Startup - Opportunities for CA's

WEDNESDAY, 27 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Abhinav Sharma
Surat

TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Anurag Nayag CA. Dhruvraj Vithwal CA. Adhish Bhaswala CA. Shalish Lakhanika
CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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SURAT BRANCH OF WIRC OF ICAI ORGANIZES

2 HOURS CPE PROGRAM ON
GST Appeals

THURSDAY, 28 DECEMBER 2023
4:00 PM - 6:00 PM

ICAI BHAWAN
Bh VR Mall, Dumas Road, Rundh-Magdalla, Surat

Registration Fees ₹100/- +18% GST

SPEAKER
CA. Atit Shah
Surat

TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Anurag Nayag CA. Dhruvraj Vithwal CA. Adhish Bhaswala CA. Shalish Lakhanika
CA. Manish Kulkarni CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai
CA. Manthan Chawat CA. Praveesh Shah CA. Chirag Lapsiwala CA. Jai Jai

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3 CPE HOURS PROGRAM ON
Network is Network and Retention of Client & Team

30 DEC 2023, SAT 4:00 PM - 7:00 PM

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SPEAKER
CA. Vijendra Jain
MUMBAI

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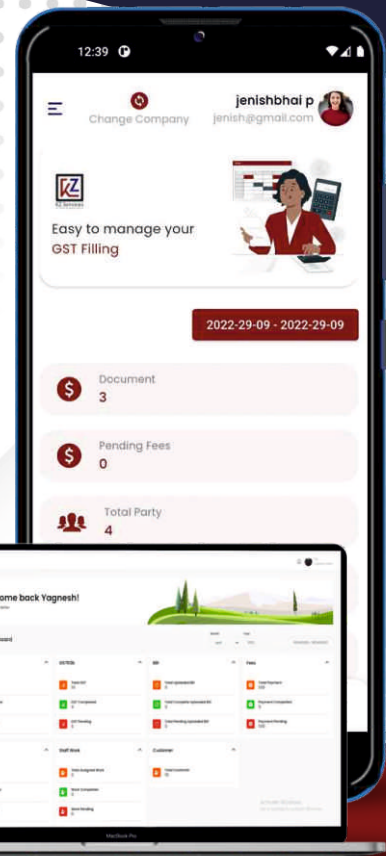
MANAGE OFFICE & COMMUNICATION WITH YOUR CLIENT

- ?** *Is it difficult to manage the Documents received on WhatsApp?*
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Users can be added & Task can be assigned.



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Challan

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- If not used within the same month, an unutilized points will expire. It won't transfer over to the following month.
- Customers will give get 5 months of subscription of our Unlimited GV portal for their unlimited purchase of Gift Vouchers

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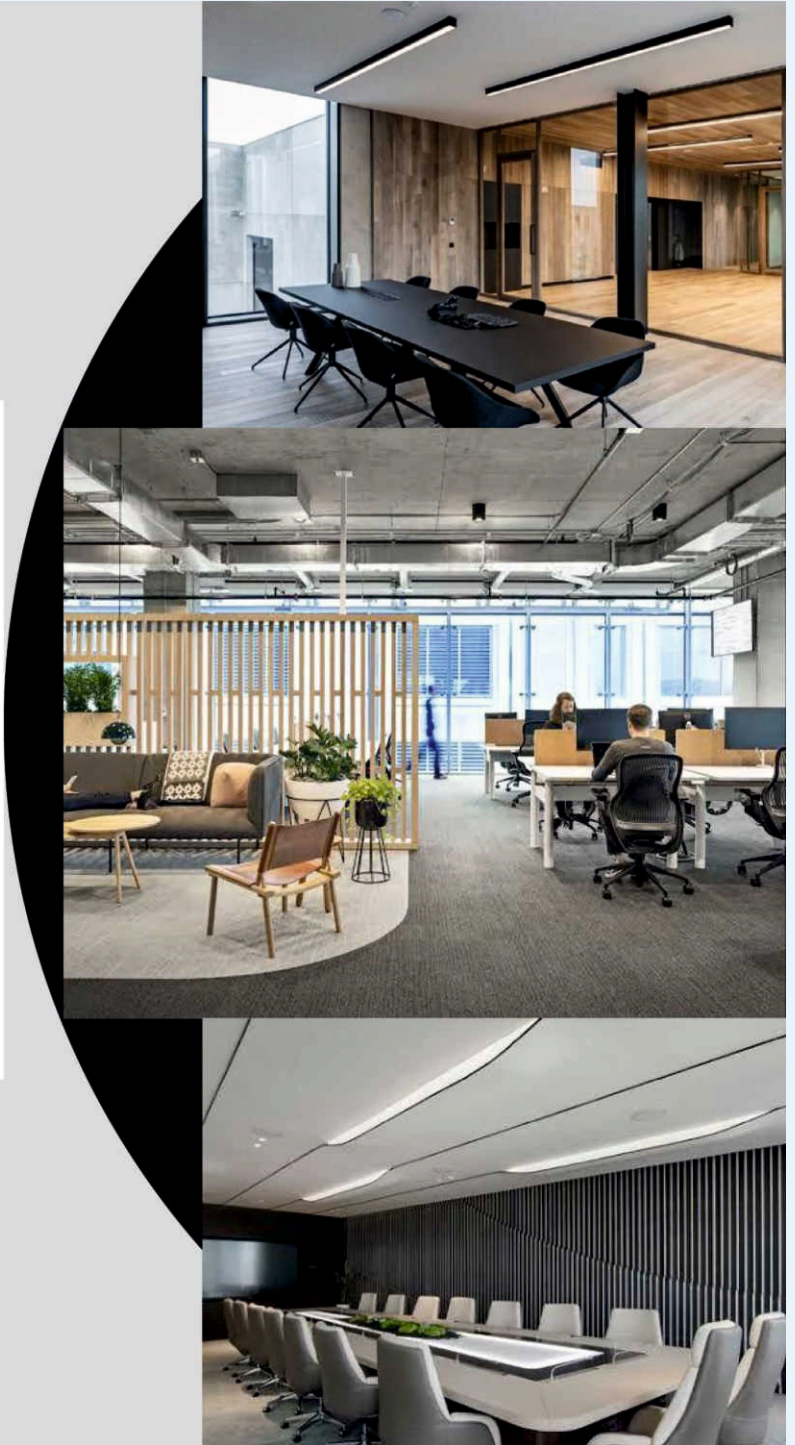
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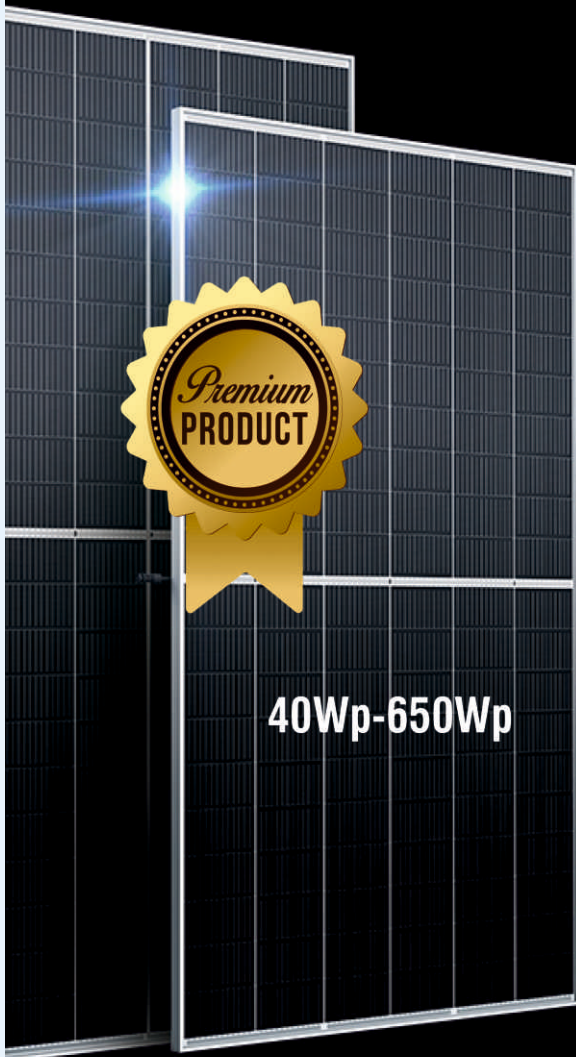
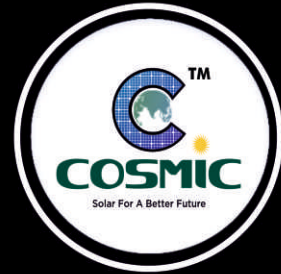


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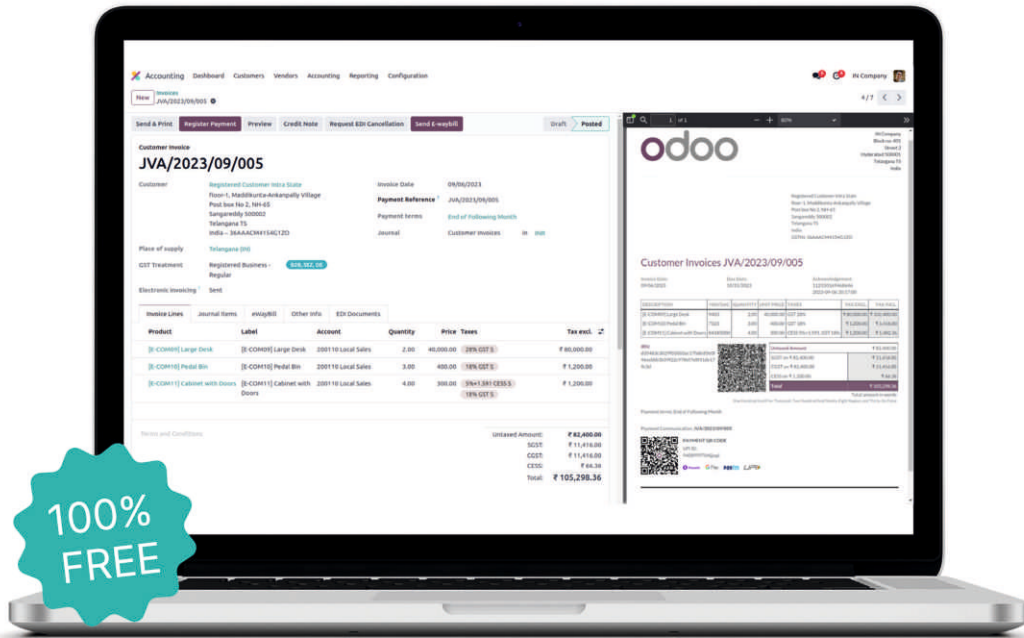
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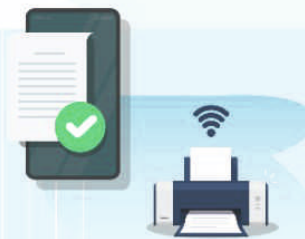
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International Boarding School



24/7 Medicare Facility



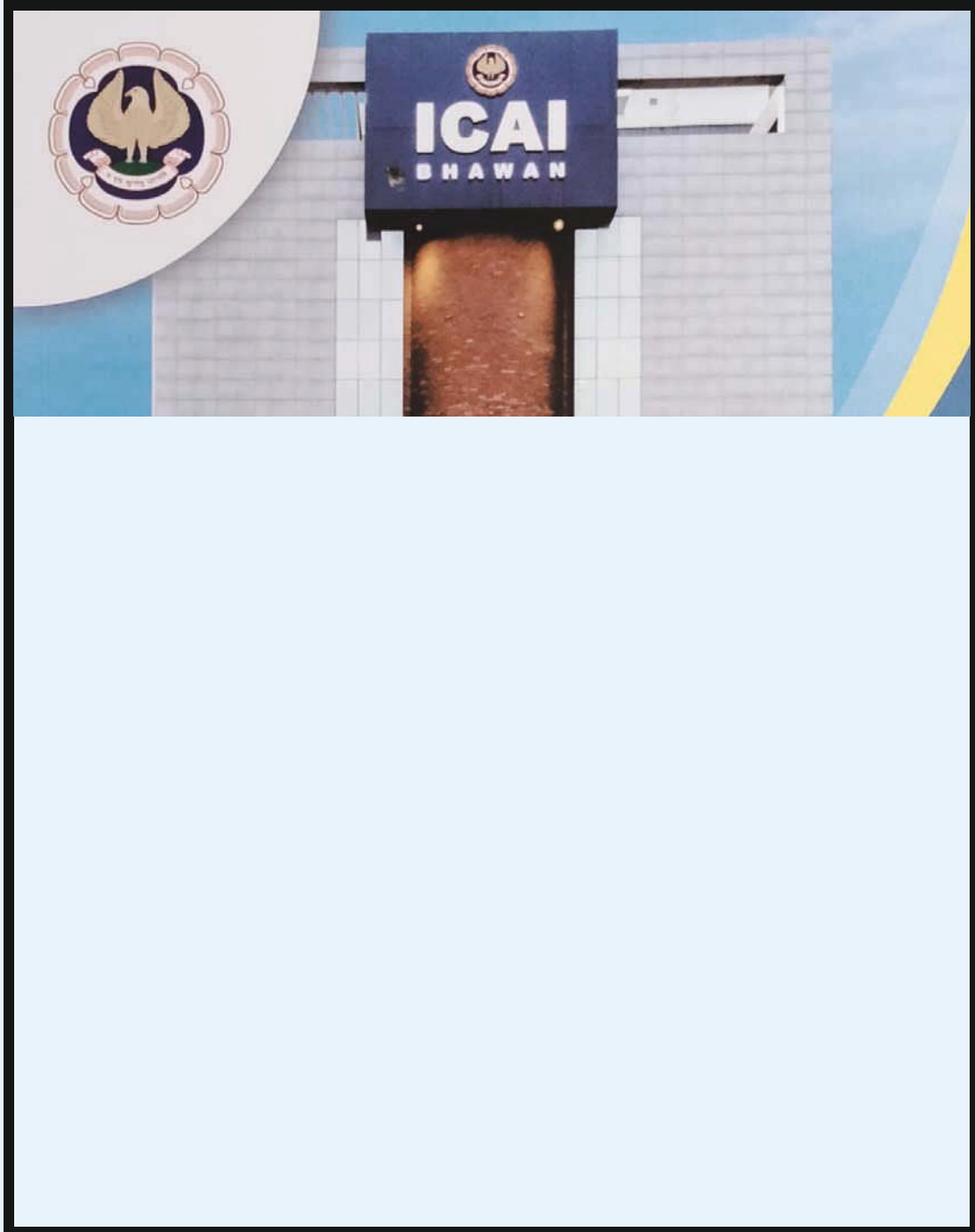
Site Address: Vanesa Gam, Palsana-Mumbai Highway, Surat

Corporate Office: GM Realities, 403-404, Reegus Business Center, New City Light Road, Surat.

Call: 98247 98248



SURAT BRANCH OF WIRC OF ICAI



**NEW MEMBER'S DIRECTORY, 2023
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