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E - Newsletter

AUGUST 2023



HAPPY



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INDEX		
01	From Chairman's Desk	02
02	From Editorial Desk	03
03	Doubling Up Of Tax on Royalty & Fts for Non-residents	04
04	GST Case Law Compendium - July 2023 Edition	07
05	Recent Case Law Analysis	09
06	Various Due Dates	15
07	Reading Room & Library Facility at Branch	19
08	Upcoming Events of Surat Branch	22
09	Event Snap Shot	24



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Theme For the year 2023 -2024





From Chairman's Desk:

Dear Professional Colleagues,

छोड़ो कल की बाते, कल की बात पुरानी
नए सिरे से लिखेंगे, हम मिलकर नई कहानी
हम हिंदुस्तानी हम हिंदुस्तानी।

May this August fill our hearts with patriotism and inspire us to be active participants in shaping the India of tomorrow—a nation that stands tall, embracing its diversity and unity, and working together for a brighter, inclusive future. Let the beauty of August inspire you to take some time for self-reflection and personal growth. This is the perfect time to renew your spirit, set new goals, and work towards becoming the best version of yourself.

I would like brief about last month activity. In the month of July we have conducted various events connected like - Blood Donation Camp, Eye Check-up Camp, Walkathon, Tax Literacy drive, Tax Clinic, Article-ship placement program, celebrated GST day in association with CBIC/CGST.

Next month we are coming up with programs like – seminar on Code of Ethics, Startup Mania, Box Cricket, Felicitation of WIRC Office Bearers and welcome ceremony of Newly qualified CA. We will celebrate Independence Day at Bhawan it will be followed by the - “Abhyuday- The Rise of Hidden Talent” event. I urge all the members to take part in this event and showcase your talent.

As we hoist the Tricolor and sing the national anthem with pride, let us remember the sacrifices of those who came before us and express gratitude to the brave souls who protect our sovereignty today.

सदा ही लहराता रहे ये तिरंगा हमारा
सारे जहां से अच्छा हिन्दुस्तान हमारा ॥

Wishing you a joyous Independence Day and a month filled with hope, inspiration, and the spirit of freedom.

Jai Hind,

CA. Arun Narang
Chairperson

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From Newsletter Desk:

Dear Esteemed Members of Surat Branch,

Greetings from the Newsletter Committee!

"Swaraj is my birthright, and I shall have it." - Bal Gangadhar Tilak

With the resounding echoes of freedom in the air, we step into the spirited month of August. This quote by Bal Gangadhar Tilak encapsulates the fervor of Independence Day, a day that stirs the very essence of our nationhood. As we celebrate this day, let's remember that the freedom we enjoy today is the result of countless sacrifices and unwavering determination of our forefathers.

On the 15th of August, we not only celebrate our independence but also our unity in diversity. This day stands as a testament to the strength that emerges from our differences, woven together in the fabric of our great nation. Let us take a moment to reflect on the progress we have made and the path that lies ahead, both as a country and as professionals. August is a month adorned with various celebrations. The festival of Raksha Bandhan, celebrated on August 30th, is a beautiful reminder of the bonds that tie us together. It is a celebration of protection, love, and the timeless ties between siblings. May this festival bring joy and strengthen the relationships in our lives.

In this month's edition of our newsletter, we have gathered an array of insightful articles that cover a wide spectrum of topics. Our aim is to present you with a diverse range of perspectives that enrich your professional knowledge. As we embrace August, let us also remember to pause and care for ourselves. The journey of a Chartered Accountant is marked by dedication and hard work, often demanding long hours and strenuous efforts. In this pursuit of excellence, let's not forget the importance of self-care and maintaining a healthy work-life balance.

Our commitment at the Newsletter Committee is to provide you with a platform that informs, inspires, and connects. We invite you to engage with the newsletter by sharing your insights and experiences. Your participation fuels the growth of our professional community.

In conclusion, as we celebrate the spirit of freedom and unity this month, let's also renew our commitment to our profession and personal well-being. May August 2023 be a month of enlightenment, progress, and enriched connections.

Wishing you a fulfilling and invigorating August,

CA Manthan Chawat

Chairman - Newsletter Committee,

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CA. Ronak Doshi



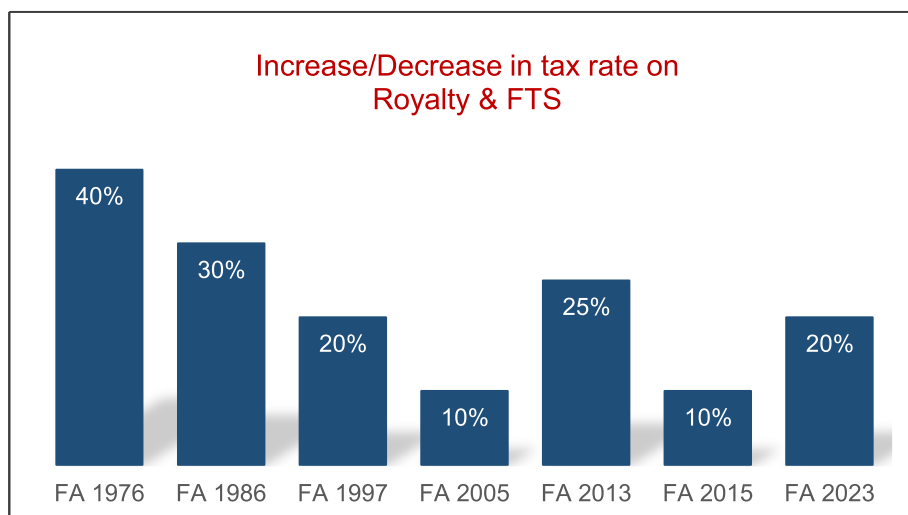
CA. Jinal Jain

DOUBLING UP OF TAX ON ROYALTY AND FTS FOR NON-RESIDENTS

Finance Bill, 2023 was passed by the Lok Sabha with certain amendments. In one of the amendments, the Finance Minister unexpectedly doubled the tax rate on Royalty and Fees for Technical Services (“FTS”) from 10% to 20% in case of non-residents w.e.f. FY 2023-24.

Assuming a surcharge rate of 5%, income from Royalty and FTS arising to a non-resident will now be subjected to an effective tax rate of 21.84%, unless the non-resident avails treaty benefit.

A look into the legislative history of S. 115A shows that the tax rates prescribed for Royalty and FTS income have fluctuated over the years.



In Finance Act 2013 (FA 2013) when the tax rate was increased to 25%, the rationale laid down in the Explanatory Notes indicated that the treaty allows tax at higher rate ranging from 10-25%, whereas S. 115A provides for lower rate of 10%. In order to correct this anomaly, tax rate u/s 115A on royalty and FTS was increased to 25%. Thereafter, when the tax rate was reduced to 10% vide FA 2015, a combined reading of the Budget Speech and Explanatory Notes indicated that the tax rate was reduced in order to facilitate technology inflow to small businesses at low costs and reduce hardship faced by small entities.

The Government continues to promote and encourage digitalization. Also, over the years there has been an increase in start-ups in the field of technology. Indeed, the increase in the tax rate to 20% is going to cause hardships to small businesses even today. Unfortunately, the rationale behind the increase in the tax rate to 20% by FA 2023 is not known yet.



Key impact of the increase in tax rates is discussed hereunder:

îEntitlement to Treaty Benefit:

With the increase in the tax rate to 20%, the significance of tax treaty has increased. The taxpayers will now seek benefit under the treaty.

In most cases the tax rate on Royalty and FTS in the treaty ranges from 10-15%. In certain cases, the income may not even be chargeable to tax at all in the treaty (for instance, exclusion of equipment royalty under Indo-Netherlands DTAA; benefit of 'make available clause under Indo-US/UK/Singapore DTAA; absence of FTS clause under Indo-UAE/Thailand DTAA, exclusion of Independent Personal Services from the scope of FTS under Indo-US/UK DTAA, etc.)

However, it is noteworthy that the entitlement to treaty benefit is subjected to several anti-abuse provisions like the Beneficial Owner test, Limitation of Benefit provisions (LOB), Principal Purpose Test (PPT) under Multilateral Instrument (MLI), etc.

Moreover, in order to avail treaty benefit, S. 90(4) and (5) requires furnishing of Tax Residency Certificate and Form 10F.

Thus, in order to claim treaty benefit, the non-resident will have to maintain robust documentation justifying their entitlement.

îElectronic furnishing of Form 10F:

Vide Notification No. 03/2022, Form 10F is required to be furnished electronically w.e.f. July 16, 2022. Now in order to furnish Form 10F electronically, one requires a PAN which should be registered on the income-tax portal. Due to practical challenges faced by non-residents not having a PAN and not required to have one, such category of non-residents have been allowed by CBDT to furnish manual Form 10F till September 30, 2023. Unless CBDT grants further relaxations, all non-residents claiming treaty benefit would be expected to obtain PAN and register on the Indian income-tax portal to generate electronic Form 10F.

In cases where electronic Form 10F is not generated, one may argue on first principles that the treaty benefit cannot be denied on grounds of procedural lapse and overriding effect of treaty. Also, in cases where the TRC contains all the prescribed information, one may not be required to furnish Form 10F itself. However, these contentions are unsettled and certainly prone to litigation. With the increase in Indian tax rate on royalty and FTS, the risk undertaken by the non-residents as well as the payers also increases significantly.

îFiling of return of income:

As per S. 139(1) of the Income-tax Act, a 'company or a firm' is required to furnish income-tax return. For other persons, S. 139(1) requires furnishing of return where total income exceeds maximum amount chargeable to tax.

S. 115A(5) of the Income-tax Act provides for relaxation from return filing where the total income of the non-resident consist only of interest, dividend, royalty and/or FTS and tax deducted is not less than that prescribed u/s 115A(1). Due to the increase in tax rate u/s 115A(1), in most cases, the non-resident would seek treaty benefit. As a consequence, the benefit of relaxation from filing of income-tax return would no longer be available and the compliance burden on non-residents will increase.

îAdditional burden on the Payer/Deductor:

The increase in tax rate will have far reaching and draconian implications on the person responsible for paying the sum to the non-resident. In the event, the tax authorities hold that the non-resident is not entitled to treaty benefit, then the payer/deductor would be at a risk of being treated as an assessee-in-default and consequences like disallowance of expense, penalty and prosecution will follow.



The payer will now have to be more vigilant and might also be expected to conduct reasonable due diligence before granting benefit of treaty to any non-resident.

Also, in cases where taxes are to be borne by the payer and the non-resident does not furnish the requisite documents to grant treaty benefit, the taxes will have to be grossed-up at the rate of 20%, increasing the cost for the payer significantly.

On a concluding note, the increase in the tax rate on Royalty and FTS is not a welcome amendment for the non-residents as well as the payers/deductors:

• Doubling the tax rate straightaway is quite surprising and alarming.

• With increase in use of technology, remittances in the nature of royalty and FTS are common. Sudden increase in the tax rate will not be perceived well globally and may cause impediments in the growth of the economy.

• The non-residents will have to maintain robust documentation to justify entitlement to treaty benefit. The compliance burden will also increase on account of obtaining PAN, furnishing electronic Form 10F, filing of income-tax return, etc.

• While the rationale behind the increased tax rate is not known, the intention of the Legislature seems to compel the non-residents to obtain PAN and register on the Indian income-tax portal, unless they do not wish to avail treaty benefit. This would facilitate the tax department to conveniently approach the non-resident and scrutinize their case.

• The increase in tax rate can have draconian implications if the payer/deductor is treated as an assessee-in-default for non/short deduction of tax at source.

The above article is contributed by –

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The sudden increase in the tax rate on royalty and FTS is a major setback for the non-residents. In fact, they are not even given a fair chance to make representations on the same considering the time constraints. The increase in rates was proposed on March 23, 2023, and in a week it became effective.



CA. Ritesh Arora

GST CASE LAW COMPLENDIUM - JULY 2023 EDITION

1.	Whether Cash-credit account be provisionally attached by the Revenue?	
2.	Whether the Petitioner can file a writ for revocation of cancellation of GST registration?	
3.	Is the GST ITC available on Taxable Works Contract Services For the Construction of Hotel Buildings to the Works Contractors?	
4.	Whether writ can be filed if an alternate remedy is available?	
5.	Is the Service Tax leviable on the Cost of Spares and accessories used for free services during the warranty period?	
6.	Whether fabrication of documents can be the ground for the denial of anticipatory bail?	
7.	Services rendered to the holding company under an agreement do not make the service provider an intermediary	
8.	Whether the Short tax paid in returns can be adjusted with the excess tax paid in subsequent months/quarters?	
9.	Whether the service provider has to charge GST on the whole amount of the bill including night charges and fuel charges?	
10.	Can the excise duty be demanded on the differential value of the stock of finished or semi-finished goods?	
11.	Does the GST authorities have the power to conduct search and seizure proceedings in SEZ zone?	
12.	Is the Refund of any payment made vide DRC 03 allowed, if no DRC 04 or SCN or Order issued?	
13.	Whether the SCN is valid if it did not sufficiently disclose the reason for the suspension of GST registration?	
14.	Can the Recipient's ITC be denied in case the supplier becomes non-existent or his registration is canceled retrospectively?	
15.	Whether the detention of goods without proper hearing to the assessee is acceptable?	



16.	Can the Revenue Department issue the SCN without providing the date, time, and venue for personal hearing and pass order on the basis of such SCN?	
17.	Whether a contract involving the supply of material and labor a 'Works Contract Service' and whether the extended period of limitation is invocable?	
18.	Whether the unregistered person eligible to get a refund of service tax paid on the advance amount paid to the real estate developer upon cancellation of booked flats?	
19.	Whether GST registration of the Petitioner is liable to be canceled solely on the basis of the Impugned SCN which does not have any specific reason?	
20.	Whether the benefit of OIA can be denied to the Petitioner and the refund amount be withheld solely on the ground that the Respondent has decided to file an appeal against the OIA?	
21.	Whether the Co-owners of the property are liable to pay service tax on the rental income jointly?	
22.	Whether activity of providing a corporate guarantee to an associate enterprise is a taxable service?	
23.	Whether the Assessee is entitled to claim ITC on a vehicle modified and supplied as an ambulance?	

The Detailed compendium along with links to case laws is attached to link –
https://drive.google.com/file/d/10bXTZMcP5HsuMvI_a8bbQcwfc9wdNRwu/view?usp=sharing

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RECENT CASE LAW ANALYSIS

HON'BLE GUJARAT HIGH COURT

M/S. SHREE RENUKA SUGAR LTD.
VS.
STATE OF GUJARAT

R / SPECIAL CIVIL APPLICATION NO. 22339 OF 2022
13/07/2023

Issue:

Whether refund amount can be rejected outrightly merely on technicality when substantive conditions were satisfied?

Brief Facts:

1. Petitioner is engaged in the sugar industry. Petitioner is supplying sugar and allied products.
2. Petitioner has been exporting the said goods which is zero rated supply as contemplated u/s 16 of the IGST Act.
3. Since such zero-rated supplies are made without payment of tax, ITC availed by the petitioner in respect of input supplies used in relation to making zero-rated supplies without tax remains unutilized and such unutilized ITC gets accumulated in the petitioner's credit ledger.
4. Therefore, the petitioner has made an application for refund of unutilized ITC availed in respect of inputs and input services used in making zero-rated supplies of goods u/s 54(3) of the CGST Act r.w.s. 16(3) of the IGST Act.
5. Amount of refund of unutilized ITC used in making zero-rated supply of goods during the period of 11 months in Financial Year 2020-2021 and 2021-2022, as per the formula mentioned under Rule 89(4) of the CGST Rules, comes to Rs. 1,10,67,67,172/-.
6. However, due to inadvertent error on the part of the employee of the petitioner, the refund application has been filed claiming refund of Rs. 1,00,47,38,439/- only. Therefore, Rs. 10,20,28,733/- has remained to be claimed by the petitioner in spite of the fact that it is eligible for the refund of the said amount as per law.
7. Since, the application for the said period has been made under the category of "Refund of ITC on Export of Goods & Services without Payment of Tax", GST Portal was not allowing the petitioner to make further application for the same period under the same category. Therefore, the petitioner has made an application under the residual category i.e., "any other" wherein the petitioner has claimed the refund of Rs. 10,20,28,733/-.
8. Refund of Rs. 1,00,47,38,439/- has been sanctioned and disbursed to the petitioner. However, refund of Rs. 10,20,28,733/- has been rejected stating that application under the residual category cannot be made where the specific category applicable in the case was present on the portal while applying for refund.
9. Aggrieved by the said order, the petitioner has approached the Hon'ble High Court.

Decision:

In the present case, the respondents have not disputed that the maximum refund that is admissible is Rs.1,00,47,38,439 and not the amount of Rs.1,10,67,67,172/-. However, the stand of the respondent is that the petitioner is responsible for the error committed by the employee of the petitioner in claiming the refund of lower amount than the maximum admissible amount.

The Hon'ble Gujarat High Court has held that it is settled law that the benefit which otherwise a person is entitled to once the substantive conditions are satisfied cannot be denied due to a technical error or lacunae in the electronic system. The petitioner has



no option but to upload the supplementary application under “any other” category for the refund of the left out amount, which was due to an arithmetical error committed by the employee of the petitioner.

Hon'ble Court was of the view that said claim of the petitioner for refund of the left out amount of Rs.10,20,28,733/- cannot be rejected outright merely on technicality and that too when the substantive conditions are satisfied without scrutiny by the respondent in said claim of the petitioner for refund of the left out amount of Rs.10,20,28,733/- cannot be rejected outright merely on technicality and that too when the substantive conditions are satisfied without scrutiny by the respondent in accordance with law. Thus, Petition is allowed.

Original Order:

https://drive.google.com/drive/folders/1DXVKHZtvDo4OTcjZFTUMsiY5GLQ5__mt?usp=sharing

Linkedin post:

https://www.linkedin.com/posts/ca-raj-shah-890200144_ms-shree-renuka-sugar-ltd-vs-state-of-activity-7090236006892748801-QmR0?utm_source=share&utm_medium=member_desktop

Thanks & Regards

CA Raj A. Shah

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RECENT CASE LAW ANALYSIS

HON'BLE ANDHRA PRADESH HIGH COURT

THIRUMALAKONDA PLYWOODS

VS.

THE ASSISTANT COMMISSIONER OF STATE TAX & ORS.

WRIT PETITION NO. 24235 OF 2022

18/07/2023

Issue:

Whether the provisions of Sec. 16(4) of the CGST /SGST Act is intra vires or ultra vires to Art. 14, 19(1)(g) and 300-A of the Constitution of India?

Brief Facts:

10. Petitioner is proprietorship engaged in the business of hardware and plywood in the trade name of "Thirumalakonda Plywoods".
11. Petitioner has filed the return in Form GSTR 3B for the period of March 2020 on 27.11.2020 paying the late fees of Rs. 10,000/-.
12. Then, the petitioner was in receipt of the notice u/s 74(1) of the Act and in response to the same reply has been furnished by the petitioner. Vide the replies, the petitioner requested the learned officer to provide the personal hearing which has also been provided to the petitioner.
13. Subsequently, order has been issued to the petitioner u/s 74 of the Act wherein the tax amounting to Rs. 4,78,626/- has been demanded since the ITC of the said amount has been availed violating the provisions of Sec. 16(4) of the Act.
14. Aggrieved by the same, the present petition has been filed.

Major Arguments of the petitioner:

1. On account of the non-obstante clause Sec. 16(2) of the CGST /SGST Act would prevail over the Sec. 16(4) of the CGST /SGST Act and thereby if the conditions laid down in Sec. 16(2) of the CGST /SGST Act are fulfilled, the time limit prescribed u/s 16(4) of the CGST /SGST Act for claiming ITC will pale into insignificance.
2. By virtue of imposition of time limit for claiming Input Tax Credit (ITC), Sec. 16(4) of the CGST /SGST Act violated Art. 14, 19(1)(g), 300A of the Constitution of India and thereby, liable to be struck down.
3. The acceptance of return in Form GSTR-3B for the period of March, 2020 with late fees will exonerate the delay in claiming the ITC beyond the period specified u/s 16(4) of the CGST /SGST Act.

Decision

1. Hon'ble Court has relied on the following judgments wherein it has been held that when the section contains the non-obstante clause and does not refer to any particular provisions which it intends to override, but refers to the provisions of the statute generally, it is not permissible to hold that it excludes the whole Act and stands alone by itself. i.e., the court must try to find out the extent to which the legislature had intended to give one provision overriding effect over another provision. Further, in the said judgments it was held that non-obstante clause is a legislative device usually employed in a statute to give overriding effect to certain provisions over some other contradictory provisions.
 - (i) Union of India vs. G.M. Kokil & Ors. (1984) (Supp) SCR 196
 - (ii) Chandavarkar Sita Ratna Rao vs. Ashalata S. Guram (AIR 1987 SC 117)
 - (iii) R. S. Raghunath vs. State of Karnataka (AIR 1992 SC 81)
 - (iv) Maru Ram vs. Union of India (AIR 1980 SC 2147)
 - (v) A.G. Varadarajulu vs. State of Tamilnadu (1998) 4 SCC 231



- (vi) ICICI Bank Ltd. vs. SIDCO Leather Ltd. (2006) 10 SCC 452
- (vii) Central Bank of India vs. State of Kerala (2009) 4 SCC 94

Hon'ble Court has held that Sec. 16(2) of the Act restricts the credit which is otherwise allowed u/s 16(1) of the Act. Further, Sec. 16(4) of the Act also restricts the availment of the ITC u/s 16(1) of the Act by imposing the time limit. Therefore, Sec. 16(4) of the Act being non-contradictory provision and capable of clear interpretation, will not be overridden by non-obstante clause u/s 16(2) of the Act.

Further, the Hon'ble Court has stated that if the legislature has no intention to impose time limitation for availing the ITC, there was no necessity to insert a specific provision u/s 16(4) of the CGST / SGST Act and further intend to override it through Sec. 16(2) of the Act which is futile exercise.

Ultimately, the Hon'ble Court has held that Sec. 16(2) of the CGST / SGST Act has no overriding effect on Sec. 16(4) of the CGST / SGST Act as both are not contradictory with each other. They will operate independently.

2. ITC is a mere concession / rebate / benefit but not a statutory or constitutional right and therefore, imposing conditions including time limitation for availing the said concession will not amount to violation of constitution or any statute. Further, operative spheres of Sec. 16(4) of the CGST / SGST Act and constitutional provisions under Art. 14, 19(1)(g) and 300A are different and hence infringement does not arise. That, by nature ITC is a concession / rebate / benefit but not a statutory right has been reiterated in thicket of decisions.
 - (i) Jayam & Co. vs. Assistant Commissioner 2016 (15) SCC 125
 - (ii) USA Agencies vs. The Commercial Tax Officer 2013 (5) CTC 63
 - (iii) ALD Automotive Private Limited vs. Commercial Tax Officer (2019) 13 SCC 225

Ultimately, the Hon'ble Court has held that the time limit prescribed for claiming the ITC u/s 16(4) of the CGST / SGST Act is not violative of Art. 14, 19(1)(g) and 300A of the Act.

3. According to the Hon'ble Court the argument of the petitioner that ITC claim shall also be considered since the return has been filed paying the late fees which has been accepted by the respondents, holds no much force for the reason that the conditions stipulated in Sec. 16(2) and (4) are mutually different and both will operate independently. Therefore, mere filing of the return with late fees will not act as springboard for claiming the ITC. Collection of late fees is only for the purpose of admitting the returns for verification of taxable turnover for the petitioner but not for the consideration of ITC. Such a statutory limitation cannot be stifled by collecting late fees.

Ultimately, the Hon'ble Court has held that mere acceptance of Form GSTR 3B returns with late fees will not exonerate the delay in claiming ITC beyond the period specified u/s 16(4) of the CGST / SGST Act.

Original Order:

<https://drive.google.com/file/d/1G5TVyi62xjLbXrAQN2cveWb6M3UvayYQ/view?usp=sharing>

Linkedin post:

https://www.linkedin.com/posts/ca-raj-shah-890200144_thirumalakonda-plywoods-v-assistant-commissioner-activity-7090651435259850754-SZ62?utm_source=share&utm_medium=member_desktop

Thanks & Regards

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RECENT CASE LAW ANALYSIS

HON'BLE GUJARAT HIGH COURT

TAGROS CHEMICALS INDIA PVT. LTD.

VS.

UNION OF INDIA

R / SPECIAL CIVIL APPLICATION NO. 647 OF 2022

13/07/2023

Issue:

Whether benefit of the notification no. 41/2017 Integrated Tax (Rate), wherein the supplier is allowed to supply the goods charging GST @ 0.1% (subject to some conditions), is allowed to be taken subsequently if the same has not been availed initially?

Brief Facts:

1. Petitioner has received the purchase order from 1 entity requesting to supply the goods at the concessional rate of IGST @ 0.1% in terms of Notification No. 41/2017 – Integrated Tax (Rate) as they intended to export the said goods complying the conditions mentioned in the said notification.
2. Petitioner has complied with conditions mentioned in the said notification and on 30.06.2019, the petitioner has supplied the goods along with the tax invoice. However, by mistake, the petitioner has charged GST @ 18% instead of 0.1%. Further, on 06.07.2019, the entity has exported the goods complying all conditions stipulated in the notification.
3. The petitioner has filed GST returns reporting and paying the GST @ 18% on the said supply.
4. In the month of March, 2020, the petitioner came into the knowledge of the fact that GST @ 18% has been charged instead of 0.1% on the said supply. Therefore, the petitioner has raised the credit note for the differential amount and reported the same in return in Form GSTR-01. However, since there was no tax liability in the said period, the petitioner could not claim the said amount in the return GSTR-3B for the said period. Therefore, it has filed the refund application claiming the refund for the differential amount.
5. The said refund application has been rejected by the learned officer and aggrieved by the said order, the petitioner has filed the present petition.

Major Arguments of the petitioner:

1. Language of the Notification does not provide any condition stating that the benefit of such notification cannot be allowed subsequently. Clause -2 of the said notification provides a specific bar in claiming the benefit of the notification if the goods are not exported within a period of 90 days from the date of issue of tax invoice. Thus, in absence of such situation, the respondent authority has no authority and jurisdiction to deny the benefit of concessional rate of duty for any reason.
2. Respondents could not have denied the refund on technical / procedural default, if any. It is settled law that substantial benefit cannot be denied on the ground of technicalities or procedural lapses.



Decision:

Hon'ble Court has accepted the arguments of the learned counsel appearing on behalf of the petitioner and, relying on the following judgments, quashed and set aside the order passed by the respondent authority. Further, directed the respondent authority to refund the amount of 23,09,100/- to the petitioner along with interest applicable as per law within reasonable time.

- (i) Bonanzo Engineering & Chemical Pvt. Ltd. v. Commissioner of Central Excise 2012 (4) SCC 771
- (ii) Share Medical Care v. Union of India 2007(4) SCC 573

Original Order:

https://drive.google.com/file/d/1QhAVd4SnkkD_EUcb9_Q2qrH-GLFIAJRr/view?usp=sharing

Linkedin Post:

https://www.linkedin.com/posts/ca-raj-shah-890200144_tagros-chemicals-india-pvt-ltd-vs-uoi-activity-7090957727786549248-14eP?utm_source=share&utm_medium=member_desktop

Thanks & Regards

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CA. Shailesh Lakhankiya

VARIOUS DUE DATES

SL	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of July, 2023. However, all 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.	07-08-2023
2	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of June, 2023	14-08-2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of June, 2023	14-08-2023
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of June, 2023	14-08-2023
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of June, 2023 Note: Applicable in case of specified person as mentioned under section 194S	14-08-2023
6	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July, 2023 has been paid without the production of a challan	15-08-2023
7	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 July, 2023	15-08-2023
8	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2023 Note: Due to extension of due date of TDS statement vide Circular no. 9/2023, dated 28-06-2023, the revised due date for furnishing TDS certificate shall be October 15, 2023	15-08-2023
9	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of July, 2023	15-08-2023

VARIOUS DUE DATES

SL	Compliance Particulars	Due Dates
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of July, 2023	30-08-2023
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of July, 2023	30-08-2023
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of July, 2023 Note: Applicable in case of specified person as mentioned under section 194S	30-08-2023
13	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2023).	30-08-2023
14	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2023).	30-08-2023

Important Update:

Centre Announces 3-Month Extension For Implementing Revised TCS Rates

Increased TCS rates to apply from 1st October, 2023: The increase in TCS rates; which were to come into effect from 1st July, 2023 shall now come into effect from October 1, 2023.

Compliance Requirement under GST, 2017

1. Filing of GSTR-3B / GSTR 3B QRMP

Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax period	Due Date	Particulars
July, 2023	20th August, 2023	Due Date for filling GSTR – 3B return for the month of June, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.

Taxpayers having aggregate turnover up to Rs. 5 crores in preceding FY (Group A)

Tax period	Due Date	Particulars
July, 2023	22nd August, 2023	Due Date for filling GSTR – 3B return for the month of July, 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B
Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep		

Taxpayers having aggregate turnover up to Rs. 5 crores in preceding FY (Group B)

Tax period	Due Date	Particulars
July, 2023	24th August, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing
Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi		

2. Filing Form GSTR-1:

Tax period	Due Date	Remarks
Monthly return (July, 2023)	11.08.2023	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.

3. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

Form No.	Compliance Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.08.2023
GSTR -6	Every Input Service Distributor (ISD)	13th of succeeding month	13.08.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.08.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.08.2023



4. GSTR – 1 QRMP monthly / Quarterly return

Form No.	Compliance Particulars	Timeline	Due Date
Details of outward supply-IFF & Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	a) GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore. b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	13th of succeeding month – Monthly Quarterly Return	13.08.2023

5. GST Refund:

Form No.	Compliance Particulars	Due Date
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed

6. Monthly Payment of GST – PMT-06:

Compliance Particular	Due Date
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25.08.2023

Disclaimer:

While every effort has been made to provide accurate and up-to-date information, errors or omissions may occur. The author shall not be liable for any direct, indirect, special, or incidental damages resulting from the use of this information. It is recommended to verify the details and seek professional advice for specific tax compliance requirements.

READING ROOM & LIBERTY 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 & LIBERTY 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 June 2023			2023-24
		Total Meeting	Attended Meeting	LOA Meeting	July (21-07-2023)
1	CA. Arun Narang - Chairperson	7	7	0	Present
2	CA. Dushyant Vithlani - Vice Chairperson	7	7	0	Present
3	CA. Ashwin Bhauwala - Secretary	7	7	0	Present
4	CA. Shailesh Lakhankiya - Treasurer	7	7	0	LOA
5	CA. Nikesh Kothari - Imm. Past Chairperson	7	4	3	LOA
6	CA. Manthan Chawat - MCM	7	4	3	Present
7	CA. Preetesh Shah - MCM	7	4	3	Present
8	CA. Chimpu Lapsiwala - MCM	7	4	3	Present
9	CA. Joni Jain - MCM	7	6	1	LOA

AGM MEETING ATTENDANCE

Sr. No.	Name	2023-24 July (21-07-2023)
1	CA. Arun Narang - Chairperson	Present
2	CA. Dushyant Vithlani - Vice Chairperson	Present
3	CA. Ashwin Bhauwala - Secretary	Present
4	CA. Shailesh Lakhankiya - Treasurer	Present
5	CA. Nikesh Kothari - Imm. Past Chairperson	Present
6	CA. Manthan Chawat - MCM	LOA
7	CA. Preetesh Shah - MCM	LOA
8	CA. Chimpu Lapsiwala - MCM	LOA
9	CA. Joni Jain - MCM	LOA



भारत 2023 INDIA



UPCOMING EVENTS OF SURAT BRANCH

Date	Event Name	Speaker	Time	CPE Hours
03-08-2023	Past Chairman Meet			-
04-08-2023	Felicitation of WIRC Office Bearers Interaction program with Newly qualified Chartered Accountants			-
12-08-2023	CPE Programme on Code of Ethics	CA. Vikas Jain	04:00 pm - 06:00 pm	2 Hrs.
15-08-2023	Independence Day Celebration Abhyuday - The Rise of Hidden Talent			-
19-08-2023	Startup Mania			-
19-08-2023	Full Day Seminar on GST GST Horizon Navigating Tax Landscape		08:30 am - onwards	6 Hrs.
24-25-26 2023	Box Cricket League		03:00 pm - 11:00 pm	8 Hrs.

PRESS COVERAGE



સીએ ડે ની ઉજવણી કરવામાં આવી

સુરત: સુરત બ્રાન્ચ ઓફ WIRC ઓફ ICAI દ્વારા તા. ૧-૭-૨૩ ના રોજ સીએ ડેની ઉજવણી કરવામાં આવી હતી, જેમાં મુખ્ય અતિથિ તરીકે પવનસિંઘ જ્યુડિશિયલ મેમ્બર ITAT, સુરત ઉપસ્થિત રહ્યા હતા. સુરત બ્રાન્ચના ચેરમેન સીએ અરૂણ નારંગના જણાવ્યા મુજબ સીએ ડેની ઉજવણી નિમિત્તે રક્તદાન અને આંખ તપાસના કેમ્પનું પણ આયોજન કરવામાં આવ્યું હતું. સુરત બ્રાન્ચ સીએ મેમ્બર્સને અભિનંદન પાઠવે છે. તેમજ મેમ્બર્સનો સહકાર બદલ આભર માને છે.

ICAI સુરતે સીએ દિવસની ઉજવણી કરી



સુરત: ૧ી સુરત બ્રાન્ચ ઓફ આઈસીએઆઈ દ્વારા સીએ ડેની ઉજવણી કરવામાં આવી હતી. જેમાં મુખ્ય અતિથિ તરીકે જ્યુડિશિયલ મેમ્બર ITAT પવન સિંઘ હાજર રહ્યા હતા. સુરત બ્રાન્ચના ચેરમેન સીએ અરૂણ નારંગે જણાવ્યું હતું કે, આ પ્રસંગે રક્તદાન અને આઈ ચેકઅપ કેમ્પ પણ યોજાયો હતો.

હતા. આ સ્પર્ધામાં ૧૦થી વધુ દેશોએ ભાગ લીધો હતો, જેમાં સુરતની વિદ્યાર્થીનીઓએ ત્રીજો ક્રમ મેળવતાં સુરત સહિત ગુજરાત અને ભારતનું ગૌરવ વધાર્યું હતું.

'ICAI' સુરત શાખા દ્વારા ૧૩-૧૪મી જુલાઈએ 'ટેક્સ ક્લિનિક' કાર્યક્રમનું આયોજન

સુરત: ICAIની તમામ શાખાઓ દ્વારા ભારતભરમાં તા. ૧૩ અને ૧૪ જુલાઈના રોજ "ટેક્સ ક્લિનિક" કાર્યક્રમ યોજવામાં આવનાર છે જે અંતર્ગત સુરત શાખાના ચેરમેન CA અરૂણ નારંગ એ આપેલી માહિતી મુજબ ICAI સુરત શાખા પર પણ તેનું આયોજન કરવામાં આવ્યું છે. આ કાર્યક્રમમાં લોકોના ઈનકમ ટેક્સ રિટર્ન અને અન્ય સંકળાયેલ પ્રશ્નો બાબતે શંકાઓનું નિવારણ કરવા આ "ટેક્સ ક્લિનિક" કાર્યક્રમનું આયોજન કરવામાં આવ્યું છે. આ બે દિવસ દરમિયાન લોકોને માહિતી આપવા નિષ્ણાંત ચાર્ટર્ડ એકાઉન્ટન્ટ્સ હાજર રહેશે, જેનો જાહેજનતાએ લાભ લેવા અપીલ કરવામાં આવે છે, જે ICAI ભવન, VR મોલ પાછળ, રૂંટ મગદલ્લા, ડુમ્મસ રોડ, સુરત ખાતે તા. ૧૩ અને ૧૪ જુલાઈના રોજ સવારે ૧૧ થી સાંજે ૪ વાગ્યા સુધી રહેશે.



Event Snap Shot

CA DAY CELEBRATION



CA DAY CELEBRATION



CA DAY CELEBRATION



BLOOD DONATION CAMP



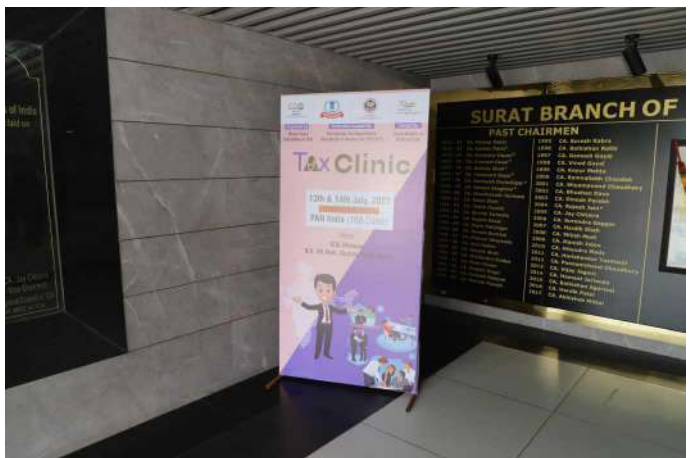
EYE CHECKUP CAMP



TAX CLINIC



TAX CLINIC



ARTICLESHIP PLACEMENT PROGRAM



ARTICLESHIP PLACEMENT PROGRAM



ARTICLESHIP PLACEMENT PROGRAM



ANNUAL GENERAL MEETING 2023-24





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
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SURAT BRANCH OF WIRC OF ICAI

organizes

CPE PROGRAM ON CODE OF ETHICS

SPEAKER



CA. VIKASH JAIN
AHMEDABAD



12 August 2023, Saturday



4:00 pm to 6:00 pm



**ICAI BHAWAN,
B/h. VR Mall, DUMAS ROAD, SURAT**

Registration Fees : ₹100 + GST
Free for Gyan Ganga Members



For more information contact

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TEAM SURAT BRANCH OF WIRC OF ICAI

CA. Arun Narang
Chairperson

CA. Dushyant Vitlani
Vice-Chairperson

CA. Ashwin Bhauwala
Secretary

CA. Shailesh Lakhankiya
Treasurer

CA. Nikesh Kothari
Imm. Past Chairman

CA. Ishwar Jivani
RCM-WIRC

MCM | CA. Manthan Chawat | CA. Preetesh Shah | CA. Chimpu Lapsiwala | CA. Joni Jain



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77th INDEPENDENCE DAY CELEBRATION

Organized By

Surat Branch of WIRC of ICAI

Jointly with

Surat Branch of WICASA of ICAI

Activities

Flag Hoisting Ceremony

9:00 AM

अभ्युदय

The Rise of Hidden Talent

10:00 AM Onwards




DRESS CODE
TRADITIONALS

DATE
15th AUGUST, 2023


VENUE
ICAI BHAWAN
B/h. VR MALL, DUMAS ROAD, SURAT


FOLLOWED BY
BREAKFAST & LUNCH


For More Information Contact : +91 95105 82383 | 0261-3506372/73

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MCM CA. Manthan Chawat		CA. Preetesh Shah	CA. Chimpu Lapsiwala	CA. Joni Jain	




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77th INDEPENDENCE DAY CELEBRATION


अभ्युदय

The Rise of Hidden Talent

Activities to participate

1. Stand Up Comedy
2. Singing
3. Dancing
4. Poetry
5. Story Telling






DRESS CODE
TRADITIONALS

DATE & TIME

15th AUGUST, 2023

10:00 AM ONWARDS

VENUE

ICAI BHAWAN

B/h. VR MALL, DUMAS ROAD, SURAT



FOLLOWED BY
BREAKFAST & LUNCH

Members are free to participate in any of the activity and showcase their hidden talent

**For Participation,
Scan QR Code and Fill the Form**

For More Information Contact :
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TEAM SURAT BRANCH OF WIRC OF ICAI

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CA. Dushyant Vitthani
Vice-Chairperson

CA. Ashwin Bhauwala
Secretary

CA. Shallesh Lakhankiya
Treasurer

CA. Nikesh Kothari
Imm. Pact Chairman

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RCM-WIRC

MCM | CA. Manthan Chawat | CA. Preetesh Shah | CA. Chimpu Lapsiwala | CA. Joni Jain



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SURAT BRANCH OF WIRC OF ICAI

ORGANIZES

FULL DAY SEMINAR ON GST

GST HORIZON

Navigating Tax Landscape

Date: 19th August, 2023, Saturday | Time : 8.30 AM onwards

Current Judicial
Pronouncement

How to Prepare for
Appellate Practice

Fake Invoices &
Art to Draft Reply to
Show Cause Notice

Challenges in GST
refund & how to file
refund claim effectively



CA. Mandar Telang
Mumbai



CA. Abhay Desai
Vadodara



Adv. J.K. Mittal
New Delhi



CA. Mihir Modi
Surat

Venue: ICAI Bhawan, B/h. VR Mall, Dumas Road, Surat

CPE : 6 HOURS

FEES (Inc. Breakfast & Lunch) :

₹ 300/- + GST (Gyan Ganga)

₹ 500/- + GST (For Members)



For Registration Visit / Scan QR Code

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TEAM SURAT BRANCH OF WIRC OF ICAI

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Treasurer

CA. Nikesh Kothari
Imm. Past Chairman

CA. Ishwar Jivani
RCM-WIRC

MCM | CA. Manthan Chawat

CA. Preetesh Shah

CA. Chimpu Lapsiwala

CA. Joni Jain



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SURAT BRANCH OF WIRC OF ICAI

presents



THU - FRI - SAT **24** **25** **26** **3 PM - 11 PM**
AUGUST **AUGUST** **AUGUST**

VENUE : KHEL GHAR, SPORTS ARENA, VESU, SURAT

REGISTRATION FEES PER TEAM ₹7000/-

TEAM SURAT BRANCH OF WIRC OF ICAI

- | | | | | | |
|---|---|----------------------------------|--------------------------------------|--|-------------------------------|
| CA. Arun Narang
Chairperson | CA. Dushyant Vitthani
Vice-Chairperson | CA. Ashwin Bhauwala
Secretary | CA. Shailesh Lakhankiya
Treasurer | CA. Nikesh Kothari
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RCM-WIRC |
| MCM CA. Manthan Chawat CA. Preetesh Shah CA. Chimpu Lapsiwala CA. Joni Jain | | | | | |



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SURAT BRANCH OF WIRC OF ICAI

jointly with

SURAT BRANCH OF WICASA

Celebrating

75th Chartered Accountants Day

CA Day Celebration Week

BE A HERO DONATE BLOOD



BLOOD DONATION CAMP

Date : **1st July 2023, Saturday**

Time : **9:00 AM**

Venue : **ICAI Bhawan,**

B/h VR Mall, Dumas Road, Surat



SURAT RAKTADAN KENDRA & RESEARCH CENTRE
Regional Blood Transfusion Centre
Approved by Department of Scientific & Industrial Research
Trust Reg. No.: F-218 Licence No.: GB-15
NABH Accredited

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MCM CA. Manthan Chawat CA. Preetesh Shah CA. Chimpu Lapsiwala CA. Joni Jain					

TEAM SURAT BRANCH OF WICASA

CA. Dushyant Vithlani Chairperson	Mr. Sahil Sonawat Vice Chairperson	Ms. Yashika Jain Secretary	Mr. Jinesh Sipani Treasurer	Ms. Jheel Bothra Joint Secretary
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YOUR LIFETIME SAVINGS...?**

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**THEN, GRAB THIS OPPORTUNITY OF
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- Customers can avail benefits of Maximum 5000 for the span of 5 months i.e. 1000 for each month.
- 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 E-Gift Vouchers.
- 6 movie tickets complementary which can be redeemed per month with maximum of 2 tickets with validity of 4 months. A gap of 30 days is required between each 2 movie tickets redemption.
- Privilege Voucher is valid for 5 months from the date of activation.
- Customers will get a Rupay / Visa Prepaid Card free of cost. (Only to be used at petrol pumps)
- Customers can avail benefits of Maximum 2500 for the span of 5 months i.e. 500 for each month.
- 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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