

INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

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Reg. No. : 32522 of 29-05-2015





INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

Office Bearer 2017-18



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Executive Member

President Message



Dear members,

"Forgiveness is the economy of the heart... forgiveness saves the expense of anger, the cost of hatred, the waste of spirits." To hit the road, on this pristine and auspicious occasion of 'Paryushana' I seek "Kshama Yachna" from all of you for hurting the feelings of any one knowingly or unknowingly in any form by words, action or thought directly or indirectly in any form; any act, omission & disobedience done. The festival of 'Ganesh Chaturthi' is at the top and why not; it is the festival which beneath the aspect of delight and celebration, brings people from all caste and creed together building grassroots of unity and togetherness, recognized by Lokmanya Tilak long before.

Since our job is sedentary in nature, let us get regularly involved in some of the physical fitness activities like yoga, walking, running, swimming working out etc. to tone our body and mind. The month of September is challenging in view of the timelines pertaining to GST and Tax Audit. Let us approach our work with a healthy and positive mindset and a smile, since when we are happy doing things, stress is always a distant reality.

I also invite suggestions from the members regarding subjects of lecture meetings, Interactive session and seminars. Friends, the strength of any association comes from the number of its members. And we are trying to increase our strength by joining of new members. I request you to motivate your professional colleagues to join the bar association. I would like to conclude my address with a quote of famous Stephen R. Covey – "Management is efficiency in climbing the ladder of success; leadership determines whether the ladder is leaning against the right wall."

Hoping Lord Ganpati shower you with success in all your endeavors...

Thanking You,

Your Sincerely,
CA. Vijay Maloo
President

Message from the Editor



Respected Members,

Our country is witnessing major economic reform due to brave decisions taken by the Government. There are some amendments in Direct Taxes and GST Act. GST is going to be the game changer and will be one of the most significant indirect tax reform in the fiscal history of India to consolidate multiple layers of indirect taxation in pre GST regime. In this edition we have tried to cover all the important updates & amendments in our Direct & Indirect Law.

CA Sunil Agrawal
Editor IT BAR 2017-18
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INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

Respected Members of ITBA, Raipur,

This is to inform you all that, due date of Membership Fee for FY 2017-18 of the association is 30th September, 2017. Kindly pay the Membership fee of Rs.1100/- on or before its due date. The Member may also pay fee by NEFT and send UTR number alongwith name to mobile no.9424226192 through SMS only.

Bank details is as under :-

CBI A/c 1384629422

IFSC code CBIN0281468

Sadar Bazar Raipur

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Use ITBARAIPUR as group name and use your mobile number for login ID and password both.

Click on this link to download the app

<https://play.google.com/store/apps/details?id=group.manager&hl=en>

Expert Advisory Committee of IT Bar

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Suggestion & Grievance Committee

**Member are requested to Suggestion & Grievance in mail id :
itbargrievance@gmail.com**



INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

F. No. 404/72/93-ITCC
(FTS:284146)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, 31st July, 2017

OFFICE MEMORANDUM

Subject: Partial modification of Instruction No. 1914 dated 21.3.1996 to provide for guidelines for stay of demand at the first appeal stage.

Reference: [Boards O.M. of even number dated 29.2.2016](#)

[Instruction No. 1914 dated 21.3.1996](#) contains guidelines issued by the Board regarding procedure to be followed for recovery of outstanding demand, including procedure for grant of stay of demand.

Vide [O.M. NO.404/72/93-ITCC dated 29.2.2016](#) revised guidelines were issued in partial modification of Instruction No 1914, wherein. inter alia, vide para 4(A) it had been laid down that in a case where the outstanding demand is disputed before CIT(A), the Assessing Officer shall grant stay of demand till disposal of first appeal on payment of 15% of the disputed demand unless the case falls in the category discussed in para (B) thereunder. Similar references to the standard rate of 15% have also been made in succeeding paragraphs therein.

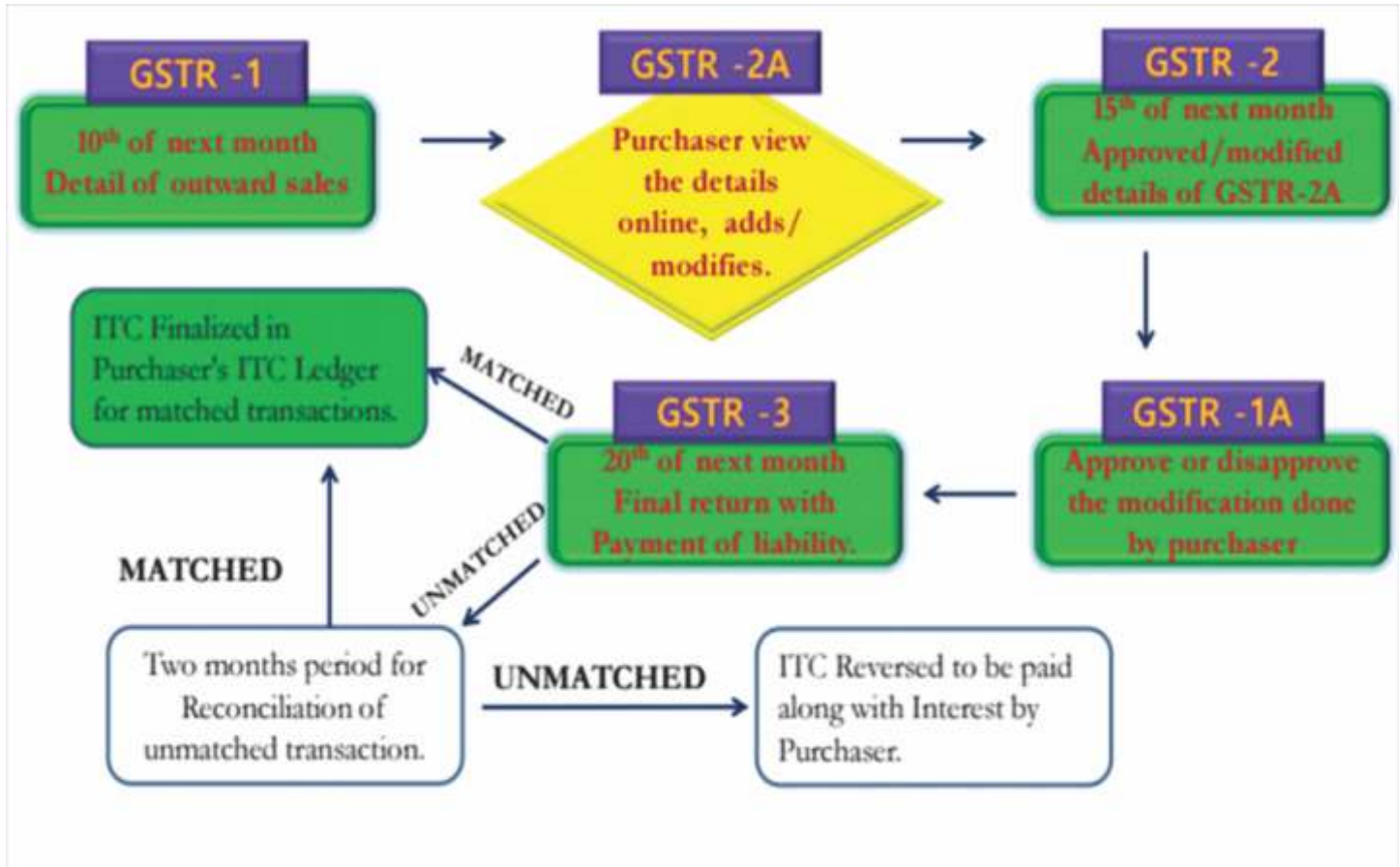
2. The matter has been reviewed by the Board in the light of feedback received from field authorities. In view of the Board's efforts to contain [over pitched assessments](#) through several measures resulting in fairer and more reasonable assessment orders, the standard rate of 15% of the disputed demand is found to be on the lower side. Accordingly, it has been decided that the standard rate prescribed in [O.M. dated 29.2.2016](#) be revised to 20% of the disputed demand, where the demand is contested before CIT(A). Thus all references to 15% of the disputed demand in the aforesaid [O.M dated 29.2.2016](#) hereby stand modified to 20% of the disputed demand. Other guidelines contained in the [O.M. dated 29.2.2016](#) shall remain unchanged.

These modifications may be immediately brought to the notice of all officers working in your jurisdiction for proper compliance.

(A.K. Sinha)
Director (ITCC)
23092939



GST RETURN CYCLE FOR NORMAL TAX PAYER



Compiled By :

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INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

<p>H. T. Media Limited vs. Pr CIT (Delhi High Court)</p>	<p>Held that in order to disallow this expense the AO had to first record, on examining the accounts, that he was not satisfied with the correctness of the Assessee's claim of Rs. 3 lakhs being the administrative expenses. This was mandatorily necessitated by Section 14 A (2) of the Act read with Rule 8D (1) (a) of the Rules. Consequently on the aspect of administrative expenses being disallowed, since there was a failure by the AO to comply with the mandatory requirement of Section 14 A (2) of the Act read with Rule 8D(1)(a) of the Rules and record his satisfaction as required thereunder, the question of applying Rule 8D (2) (iii) of the Rules did not arise</p>
<p>H. T. Media Limited vs. Pr CIT (Delhi High Court)</p>	<p>No penalty u/s 271AAA can be levied in respect of undisclosed income found during a search u/s 132 if the AO did not put a specific query to the assessee by drawing his attention to s. 271 AAA and asking him to specify the manner in which the undisclosed income, surrendered during the course of search, had been derived</p>
<p>Spectrum Coal & Power Ltd. Vs. ACIT (ITAT Mumbai)</p>	<p>The law laid down in PJ Chemicals 210 ITR 830 (SC) that only a subsidy or grant given to offset the cost of an asset can be reduced from the "actual cost" of the asset and not a general subsidy continues to hold good even after the insertion of Explanation 10 to s. 43(1). A subsidy/ grant from a foreign sovereign Country does not fall within Expl 10 because the foreign Country is not a "person" as defined in s. 2(31)</p>
<p>The Citiazens Cooperative Society Ltd. vs. ACIT (Supreme Court)</p>	<p>Sec 80P Test of Mutuality: An assessee cannot be treated as a co-operative society meant only for its members and providing credit facilities to its members if it has carved out a category called 'nominal members'. These are those members who are making deposits with the assessee for the purpose of obtaining loans, etc. and, in fact, they are not members in the real sense. Most of the business of the assessee was with this category of persons who have been giving deposits which are kept in Fixed Deposits with a motive to earn maximum returns. A portion of these deposits is utilized to advance gold loans, etc. to the members of the first category. It is found that the depositors and borrowers are quite distinct. In reality, such activity of the appellant is that of finance business and cannot be termed as co-operative society</p>
<p>Pr CIT vs. Best Infrastructure (India) Pvt. Ltd. (Delhi High Court)</p>	<p>S. 68: Statements recorded u/s 132 (4) do not by themselves constitute incriminating material. A copy of the statement together with the opportunity to cross-examine the deponent has to provided to the assessee. If the statement is retracted and/or if cross-examination is not provided, the statement has to be discarded. The onus of ensuring the presence of the deponent cannot be shifted to the assessee. The onus is on the Revenue to ensure his presence</p>
<p>Premlata Purshottam Paldiwal vs. CIT (Bombay High Court)</p>	<p>Interest on interim compensation received pending final disposal by the High Court is income if there is no direction given by the Court. The source of funds to earn income cannot determine the taxability of the income. The fact that the assessee may have to return the compensation and interest on the principle of restitution as provided under S. 144 of the Civil Procedure Code is not relevant because restitution is not a certainty. Paragon Construction 274 ITR 413 (Del) distinguished</p>
<p>CIT vs. Diamond Dye Chem Ltd (Bombay High Court)</p>	<p>S. 145A: Irrespective of the method of accounting followed, the unutilized Cenvat credit does not constitute income and cannot be directly added to the closing stock. The assessee is entitled to follow the exclusive method and value the closing stock by excluding the modvat credit</p>

CA Rahul Baradia



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Solutions for all errors/mistakes made in GSTR 3B – Procedure to correct all mistakes made in GSTR 3B via GSTR 1, 2 & 3

Introduction

1. Assessee are worried about the possible consequences due to errors committed GSTR 3B cannot be revised. Hence, to provide solutions for all the mistakes in GSTR 3B, we have taken up the issue more particularly and exercised in order to inform every one so that everyone can correct and reconcile every error made in GSTR 3B via filing GSTR 1, 2 and 3.
Let us discuss each and every possible mistake and their appropriate solutions.
2. Correction of error/mistakes made while furnishing in GSTR – 3B – How to revise the GSTR – 3B Return
In case any person wants to amend or revise the GSTR 3B return, it may be done by filing the GSTR 1 and 2 for the same month. In other words, suppose sales has been less reported or excess reported while filing GSTR 3B, the same can be corrected by filing the GSTR 1 (return for outward supplies). Similarly, if you have made any error while writing the purchase details or in claiming the eligible input tax credit (ITC) in GSTR 3B, the same can be corrected while filing the GSTR 2 (return for inward details).
Further, the GSTR 3 shall be auto populated once the GSTR 1 and 2 has been filed by the due date and if there is no difference between the details filed in GSTR 3B and the GSTR 3, the same can be filed without any additional tax liability like penal interest and penalty.
3. If you have mistakenly filled the inward details in inward details under reverse charge and you have submitted the return, the additional tax liability arising due to this mistake may be avoided. In other words, you don't need to pay the additional tax amount rather correct the details in GSTR 1 & GSTR 2.
Once the details are corrected in GSTR 1 and 2, the additional tax liability shall be automatically waived and be updated.
4. If you have made the payment of IGST instead of CGST and SGST, then we have a bad news for you and the bad news is that the cash balance of IGST cannot be adjusted against the CGST and SGST. The only solution for this problem is that you can claim the refund of IGST later on but now you have to remit CGST and SGST.
5. Where tax is under paid in GSTR 3B and additional tax liability is arising
Suppose after changing the details of GSTR 3B via GSTR 1 and 2, the total tax liability becomes higher than what has been paid earlier, then the GST portal shall show the additional tax liability which is required to be paid. Further, the additional tax can be paid through electronic cash ledger along with the late interest. Also, in case the total ITC claimed in GSTR 3B is wrong and the actual ITC is less than what has been claimed in the return, then the ITC which is wrongly availed shall be added to the output liability and the same can be paid by availing ITC or cash ledger.
6. Suppose a taxpayer forgets to claim the ITC in GSTR 3B or claimed less ITC in GSTR 3B, in that case that person shall update all the details in GSTR 2 and the additional ITC shall be credited to electronic credit ledger after submission of GSTR 2 and GSTR 3.
7. Where output tax becomes less than what has already been paid if the total GST liability of the registered person is less than the output tax liability mentioned in GSTR 3B, then the additional tax paid shall be adjusted with the liability of the next month.
8. Suppose a person has submitted the GSTR 3B but the payment has not been done due to any reason, then such person should update and file correct details in GSTR 1, 2 and 3 and submit the form and pay the taxes.
Further, if any late interest is levied, then the same also should be paid along with the tax.
9. Suppose the person has not filed the GSTR 3B for any reason, then the same person can file the GSTR 1, 2 and 3 and submit the form before their respective due dates. Further, once you have successfully filed the GSTR 1, 2 and 3 and taxes are also paid, then you don't need to file the GSTR 3B.

Contributed BY :
CA SHUBHAM AGRAWAL

Verified By :
CA VIKAS GOLCHHA



INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

A. Tax Audit Cases / Companies : ITR Filing Due Date Extended by CBDT from 30 Sept. 2017 to 31 Oct. 2017 for AY 2017-18 (FY/ PY 2016-17)

In view of GST implementation and taxpayers/ professionals being busy in initial compliance under GST regime, the CBDT, based on representations from stakeholders, has extended due date/ last date for filing of ITR and Tax Audit Report from 30 Sept. 2017 to 31 Oct. 2017 in respect of AY 2017-18 for all corporate assessees including those who are subject to tax audit, as under:

[Tax audit/ ITR Due Date Extended to 31 Oct. 2017: CBDT Order u/s 119 dt. 31 Aug. 2017](#)

B. PAN-Aadhaar Linking Deadline also Extended upto 31 Dec. 2017

Earlier, the CBDT has extended the deadline for linking of PAN and Aadhaar upto 31 Aug. 2017. Now the same has been extended by further four months, i.e. upto 31 Dec. 2017, as under:

[PAN Aadhaar Linking Due Date Extended upto 31 Dec. 2017: CBDT Order u/s 119 dt. 31 Aug. 2017](#)

Income Tax Dept
Helpline - Contact Numbers

General Queries 1800-180-1961	e-Filing ITR 1800-4250-0025	Tax Refund 1800-425-2229
ITR -V Status 1800-425- 2229	Form 26AS & TDS 1800-103-0344	Login Issues 1800-4250-0025
PAN / TAN 020-2721 8080	ITR Processing 1800-425-2229	



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“SB RULING ON SEC. 14A APPLICABILITY UNDER MAT - AN ANALYSIS”

Overview

While computing the book profits under the provisions of section 115JB of the Income-tax Act, 1961 ('the Act'), disallowance under section 14A of the Act has been a topic of debate since its inception with reference to increasing the book profit by such disallowance. Section 14A forms part of Chapter IV of the Act, which determines the provisions applicable for the computation of the total income, whereas, section 115JB forms part of the Chapter XII of the Act, which determines the provisions applicable for the purpose of computing taxes, in certain special circumstances. Therefore, the judicial bodies at different levels and jurisdiction, have adopted varied stands. While certain judicial bodies have supported the exclusivity of the two sections, while computing the taxable income, certain others have held that the interplay of the two sections are essential to arrive at the book profits liable for the payment of taxation. Accordingly, the Special bench of Delhi Tribunal was constituted to provide clarity and certainty on the issue involved.

Background

Clause (f) of Explanation to the section 115JB(2) of the Act provides that book profit to be increased by the amount or amounts of expenditure relatable to any income to which section 10 (other than the provisions contained in clause (38) thereof) or section 11 or section 12 apply. Similarly, section 14A provides for disallowance of expenditure incurred in relation to income which does not form part of the total income. Section 14A of the Act also provides that the Assessing Officer ('the AO') shall determine the amount of expenditure in accordance with Rule 8D of Income-tax Rules, 1962 if he not satisfied with the correctness of the claim of the assessee in respect of such expenditure.

The applicability of the provisions of section 14A, while computing the book profits as per the provisions of section 115JB of the Act, has been a matter of debate since long. The matter has been adjudicated by various benches of the Tribunal, differentially. The Delhi High Court while adjudicating the matter in the case of Goetze India Limited [1] , have held that the provisions of section 14A were applicable while computing book profits under section 115JB of the Act. On the other hand the Delhi High Court in the case of Bhushan Steel [2] , decided the matter in the favor of the assessee by upholding the decision of the Income Tax Appellate Tribunal ('ITAT'). The ITAT in the underlying matter disregarded the addition made by AO based on the contention that explanation to section 115JB being exclusive in nature does not provide for disallowance to be made u/s. 14A of the Act.

The prima facie overview of the final judgment meted out by the Delhi High Court, may hint towards the conflict in opinion. However, reading between the lines of the same may provide with a bleak but prominent principle that the provisions of section 14A of the Act shall apply while computing the book profit in as much as the extent to which clause (f) of Explanation to the section 115JB (2) of the Act provides for and no amount beyond such ambit shall be adjusted.

The case of Vireet Investments Pvt. Ltd. before Special Bench of Delhi ITAT Considering the divergent



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views of jurisdictional High Courts, ITAT had to constitute Special bench to resolve the appeal. The major concerns of discussion before the ITAT Special bench was whether the provisions of the Act should be construed in their literal sense or the principle of jurisprudence shall be applied while deciding the issue in hand in view of the fact that contradictory decision of the Delhi High Court in the case of Goetze (supra) and Bhushan Steels (supra) existed.

Facts of the case

The assessee has claimed dividend from mutual funds, dividend from equity shares and long term capital gain as exempt under section 10(34), 10(35) and 10(38) of the Act respectively. However, the assessee was liable to pay tax under Minimum Alternate Tax ('MAT') as per section 115JB of the Income-tax Act ('the Act'). While computing the book profits under section 115JB of the Act, the AO made the disallowance under section 14A of the Act. The assessee submitted before the Commissioner of Income-tax Appeals ['CIT(A)'] that only expenditure related to tax free income other than income u/s. 10(38) of the Act, could be added. As per the clause (f) of Explanation to section 115JB(2) of the Act, only the expenditure relating to income other than income assessable under section 10(38) of the Act, was to be added while calculating book profits under section 115JB of the Act. Clause (f) of Explanation to section 115JB(2) does not specifically mention about section 14A of the Act. The CIT(A) while considering the submission of the assessee, directed the Assessing Officer to restrict the disallowance made u/s. 14A while computing book profits, to the extent the same was incurred for the purpose of earning income exempt under provisions of section 10(34) and 10(35) of the Act. The Department filed an appeal before the Income-tax Appellate Tribunal ('ITAT') against the order of the CIT(A).

Decision of the Special Bench

The Special Bench after considering various contentions of the assessee and the respondent came to the conclusion that the later judgment in the case of Bhushan Page 2 of 4 taxsupra All rights reserved Steels shall be followed by the ITAT by placing reliance upon the decision of the Apex Court in the case of Vegetable Products Ltd [3] .

Conclusion

There have been various judgments on the concerned matter, other than the two Delhi High Court order discussed in the decision of the special bench. The Bombay High court in the case of JSW Energy Ltd, has upheld the decision of the ITAT Mumbai, wherein the ITAT held that once the accounts are prepared in accordance with the Indian Companies Act, 1956, they have been approved by the Registrar of Companies, then, the assessing officer must takes those accounts into consideration. If the assessee has not debited any actual expenditure relating to the earning of the exempt income, the provision of section 14A of the Act cannot be imported into the computation of book profit under section 115JB of the Act. The decision of the Special Bench when viewed in the light of the divergent views, is a welcome move which might put to rest the ongoing litigation in the matter. The principles that emanates from this judgement is that the theory or philosophy of law shall be considered while adjudicating the matter on hand and secondly, only actual expenditure that has been incurred for earning exempt income shall be considered while computing books profits since the computation of book profits is based on profit and loss account prepared by the assessee. The special bench dismisses the application of section 14A of the Act



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while computing the book profits as per section 115JB.

The major difference between the effects caused by application of section 14A and clause (f) to the explanation of section 115JB, is that the provisions of section 14A allows discretion to the AO in applying Rule 8D and whereas clause (f) mandates to increase the book profit only to the extent expenses relatable to exempt income which are debited to profit & loss account. Rule 8D prescribes a certain mechanism for the purpose of computing the amount of expenditure to be disallowed in relation to the earning of exempt income. It may be noted that section such as section 115JB of the Act, was incorporated in the Act for the purpose of taking care of the phenomenon of prosperous zero tax companies which had continued to pay dividends and declare profits. It was therefore sought that minimum corporate taxes shall be paid by such companies. It was never the intent of the law makers to bring to taxation the items or transactions not reflected in the books of accounts of the assessee. To ensure that the true and fair profit shall be brought to the provisions of alternate taxation, certain adjustments were provided strictly in the context of the amounts appearing in the books of accounts of the assessee. Therefore, it may be noted that the above decision of the special bench while relying on the principles of jurisprudence, gives way to the principle that the provisions of section 115JB shall be restricted and construed within the limits of books of accounts and shall not be subject to the mechanisms, formulas, etc. prescribed by the other computation sections of the Act. The applicability of the mechanisms prescribed by the normal provisions of the act, for the purpose of computing the book profit, defies the entire intention of bringing the 'book profit' into picture. Page 3 of 4 taxutra All rights reserved Accordingly, any disallowance made under 14A read with Rule 8D under normal provisions of the Act will not alter the position of book profits as per section 115JB.

CA Rajshree Poddar



Past events

1. Date :11/08/2017 AT 6 p.m.
Interactive Session
Topic : GST-Return Forms & Recent amendments
By : CA Vikash Golechha
Venue : At IT Bar Room
Organised by : IT Bar Jointly with Raipur Branch of ICAI
2. Date :18/08/2017 AT 6 p.m.
Study Circle Meeting
Topic : Recent Important Income Tax Judgement of Supreme Court & High Court
By : CA Ajay Agrawal
Topic : Analysis of Sec.44AD of I T Act
By : CA Sanjay Jhabak
Venue : At IT Bar Room
Organised by : IT Bar Jointly with Raipur Branch of ICAI
3. Date :30/08/2017
Half Day Seminar on GST
Time : 5 pm to 9 pm
Topic : GST Returns
By : CA Jitendra Singh Khanuja
Topic : Recent Issues on GST
By : Adv Vinay Kumar Jain
Venue : At Vrindavan Hall, Civil Lines,Raipur
Organised by : I T Bar Jointly with Raipur Branch of ICAI

Forth coming events

1. Date :08/09/2017
Half Day Saminar on Search & Seizure and Settlement Commission under IT Act
Time : 4 pm to 8 pm
Topic : How to deal with the Search & Seizure under Income Tax
By : CA P C Maloo Jain
Topic : Law relating to Search & Seizure
By : Adv S K Tulsian, Kolkata
Topic : Know about Settlement Commission under Income Tax Act
By : Shri D K Gupta, (Vice Chairman, Income Tax Settlement, Additional Branch)
Kolkata & Shri S M Ashraf, (Member, Income Tax Settlement, Additional Bench)
Kolkata
Venue : Zone By The Park Hotels, VIP Square, G E Road, Raipur
Organised by : I T Bar Jointly with Raipur Branch of ICAI



INCOME TAX BAR ASSOCIATION, RAIPUR (CG)

EVENT PHOTOS





IT BAR IN NEWS

जिंदगी

स्वयं संधेप सिटी इवेंट

जीएसटी रिटर्न में हुए कई बदलाव, सीए ने सेमिनार में दी जानकारी



आयकर बार एसोसिएशन, रायपुर सीए बांच की ओर से जीएसटी रिटर्न व जीएसटी में तत्कालिक संशोधनों पर सेमिनार का आयोजन किया गया। इसमें आयकर बार एसोसिएशन के अध्यक्ष विजय मातु ने जीएसटी पर कहा कि ये अभी शुरूआती स्टेज पर है।

रायपुर। जैसे-जैसे इसमें समझ आ रही है। सरकार इसकी खांगियों को स्थिरता का समर्थन कर रही है। इस तरह के लगातार बदलाव से सीए और एडवोकेट्स जिम्मेदारियां बढ़ती जा रही हैं। इस बारे में सीए और एडवोकेट्स को अपडेट रहकर कन्फाइडेंस को भी अपडेट करना होगा। इस मौके पर अमृतेश शीखरवार, सीए चेतन तारवानी, सीए योगेश पुरोहित, सीए बी. सुप्रमण्यम, सीए सुनिल अश्ववाल, अजय गोयनका, प्रवीण शर्मा, सीए मयूर जैन, सीए श्रद्धा के सचिव सीए किशोर बरडवाला।

एवर्जॉइ रिटर्न करना होगा फाइनल

सीए विकास मोलगा ने कहा कि जीएसटी में जुलाई और अगस्त माह के लिए जीएसटीआर 3बी फाइनल करना होगा, ये एक प्रकार का मासिक एवर्जॉइ रिटर्न है, ये रिटर्न अनिवार्य रूप से सभी रजिस्टर्ड व्यक्ति को भरना होगा है, लेकिन कंपोजिट टोलर को जीएसटीआर 3बी नहीं भरना होगा। जुलाई के लिए जीएसटीआर 3बी जमा करने की अंतिम तारीख 20 अगस्त है।

इन दरों में किए बदलाव

गवर्नमेंट ने वृद्ध और बदलाव जीएसटी में किए हैं, जैसे गवर्नमेंट बसर्स कॉन्ट्रैक्ट को संचा पर दर 18% से 12% कर दी गई, इसी तरह टेक्सटाइल सेक्टर में होने वाले सभी जीविकों के लिए 5% की दर रखी गई है। ट्रांसपोर्ट सेक्टर की लिए भी 5% (नए इन्वेंट टेक्स प्रोडिक्ट) के अलावा 12% (वृत्त इन्वेंट टेक्स प्रोडिक्ट) का अधिमान दिया गया।

जीएसटी रिटर्नस व जीएसटी में संशोधन पर कार्यशाला

रायपुर, 1 सितम्बर (देशबन्धु)। आयकर बार एसोसिएशन, रायपुर एवं रायपुर सीए बांच ने जी एस टी रिटर्नस एवं जी एस टी में सरकार द्वारा किये गए तात्कालिक संशोधन एवं बदलाव पर बुन्दानवन हॉल, सिविल लाइन्स में सेमिनार किया गया। स्वागत भाषण में अध्यक्ष बार एसोसिएशन के अध्यक्ष सी ए विजय मातु एवं रायपुर सी ए बांच के चेयरमैन अमित चिमनानी ने संभाषण में उपस्थित सभी प्रैक्टिशनर्स को संबोधित किया और कहा कि जी एस टी में जैसे जैसे सरकार को इसमें आ रही समस्याओं एवं विसंगतियों का फिजिकल मिलेगा, सरकार इसमें संशोधन करती जाएगी साथ ही साथ हम सभी को इसमें लगातार अपडेट रहने की आवश्यकता है इसलिए ऐसे सेमिनारस रायपुर में पिछले कई माह से निकाल किये जा रहे हैं और आगे भी करते जाएंगे। लगातार हो रहे बदलाव के कारण हम सी ए एवं एडवोकेट्स लोगों को जिम्मेदारियां और बढ़ गई हैं, हमें अपडेट रहना होगा, ताकि हम अपने क्लाइंट्स को भी अपडेटेड रख सकें।

सीए कर सी ए जितेंद्र सिंह खन्नुजा ने जीएसटीआर एवं टॉन। फॉर्मस के एक एक बिंदु पर विस्तृत जानकारी प्रैक्टिकल रूप में सदस्यों को प्रदान की। उन्होंने सेमिनार में ही ऑनलाइन फॉर्मस को कैसे भरना है, क्या क्या सावधानी बरतनी है और क्या क्या दिक्कतें हैं ऑनलाइन

फॉर्म भरने में आ सकती है उसे भी बताया तथा साथ ही साथ उसका निराकरण भी बताया। उन्होंने ने बताया कि जीएसटी में जुलाई एवं अगस्त माह के लिए जीएसटीआर की फाइल करना होगा, ये एक प्रकार का मासिक एवर्जॉइ रिटर्न है, ये रिटर्न अनिवार्य रूप से सभी रजिस्टर्ड व्यक्ति को भरना होगा परंतु कंपोजिट टोलर को जीएसटीआर गुना की नहीं भरना है। द्वितीय सेशन के स्पीकर अधिवक्ता एवं सॉलिसिटर चिनय कुमार जैन ने, उन्होंने जी एस टी में गीस्ट में हुए संशोधन, नोटिफिकेशन, प्रेस नोट पर प्रकाश डाला एवम् उनका व्यवहारिक प्रभाव भी कैसे आपके व्यवसाय पर एवम् प्रैक्टिस पर पड़ेगा इस पर भी प्रस्तुतीकरण दिया। दोनों ही स्पीकर ने प्रस्तुतीकरण के मध्य भी सदस्यों द्वारा पूछे गए सभी प्रश्नों का संतोषप्रद उत्तर भी दिया हालांकि अंत में एक चर्चा का सवाल एवम् जवाब सेशन रखा गया था जिसमें उपरोक्त दोनों ही स्पीकर के अलावा विशेष रूप से आमंत्रित सी ए रमनदीप सिंह भाटिया जो कि जाने माने स्पीकर हैं उपस्थित थे। कार्यक्रम में आईटी कार के सचिव सीए योगेश पुरोहित, रायपुर सी ए बांच के सचिव किशोर बरडवाला, सीए परमिल जैन, सीए सुनिल अश्ववाल, अजय गोयनका, प्रवीण शर्मा एवं सीए मयूर जैन, सीए रमिक चौहान, सी ए सुरेश अश्ववाल उपस्थित थे।



जीएसटी को लेकर अपडेट रहने की आवश्यकता



हादिसुल्लि वसूल १११ रायपुर साथ हम सभी को इसमें लगातार अपडेट रहने की आवश्यकता है इसलिए ऐसे सेमिनार निकाल किये जा रहे हैं। लगातार हो रहे बदलाव के बदलाव से सीए और एडवोकेट्स को जिम्मेदारियां और बढ़ गई हैं। इससे हमें अपडेट रहना होगा। कार्यक्रम में आईटी कार के सचिव सीए योगेश पुरोहित, सीए बांच के सचिव किशोर बरडवाला, सीए परमिल जैन, सीए सुनिल अश्ववाल, अजय गोयनका, प्रवीण शर्मा, सीए मयूर जैन, सीए रमिक चौहान, सीए सुरेश अश्ववाल आदि मौजूद थे।

जीएसटी में संशोधन पर कार्यशाला

रायपुर। आयकर बार एसोसिएशन एवं रायपुर सीए बांच ने जीएसटी रिटर्नस एवं जीएसटी में सरकार द्वारा किए गए तात्कालिक संशोधन एवं बदलाव पर बुन्दानवन हॉल, सिविल लाइन्स में सेमिनार किया गया। स्वागत भाषण में अध्यक्ष बार एसोसिएशन के अध्यक्ष विजय मातु ने जीएसटी पर कहा कि ये अभी शुरूआती स्टेज पर है।

रायपुर। जैसे-जैसे इसमें समझ आ रही है। सरकार इसकी खांगियों को स्थिरता का समर्थन कर रही है। इस तरह के लगातार बदलाव से सीए और एडवोकेट्स जिम्मेदारियां बढ़ती जा रही हैं। इस बारे में सीए और एडवोकेट्स को अपडेट रहकर कन्फाइडेंस को भी अपडेट करना होगा। इस मौके पर अमृतेश शीखरवार, सीए चेतन तारवानी, सीए योगेश पुरोहित, सीए बी. सुप्रमण्यम, सीए सुनिल अश्ववाल, अजय गोयनका, प्रवीण शर्मा, सीए मयूर जैन, सीए श्रद्धा के सचिव सीए किशोर बरडवाला।

फॉर्म भरने में आ सकती है उसे भी बताया तथा साथ ही साथ उसका निराकरण भी बताया। उन्होंने ने बताया कि जीएसटी में जुलाई एवं अगस्त माह के लिए जीएसटीआर की फाइल करना होगा, ये एक प्रकार का मासिक एवर्जॉइ रिटर्न है, ये रिटर्न अनिवार्य रूप से सभी रजिस्टर्ड व्यक्ति को भरना होगा परंतु कंपोजिट टोलर को जीएसटीआर गुना की नहीं भरना है। द्वितीय सेशन के स्पीकर अधिवक्ता एवं सॉलिसिटर चिनय कुमार जैन ने, उन्होंने जी एस टी में गीस्ट में हुए संशोधन, नोटिफिकेशन, प्रेस नोट पर प्रकाश डाला एवम् उनका व्यवहारिक प्रभाव भी कैसे आपके व्यवसाय पर एवम् प्रैक्टिस पर पड़ेगा इस पर भी प्रस्तुतीकरण दिया। दोनों ही स्पीकर ने प्रस्तुतीकरण के मध्य भी सदस्यों द्वारा पूछे गए सभी प्रश्नों का संतोषप्रद उत्तर भी दिया हालांकि अंत में एक चर्चा का सवाल एवम् जवाब सेशन रखा गया था जिसमें उपरोक्त दोनों ही स्पीकर के अलावा विशेष रूप से आमंत्रित सी ए रमनदीप सिंह भाटिया जो कि जाने माने स्पीकर हैं उपस्थित थे। कार्यक्रम में आईटी कार के सचिव सीए योगेश पुरोहित, रायपुर सी ए बांच के सचिव किशोर बरडवाला, सीए परमिल जैन, सीए सुनिल अश्ववाल, अजय गोयनका, प्रवीण शर्मा एवं सीए मयूर जैन, सीए रमिक चौहान, सी ए सुरेश अश्ववाल उपस्थित थे।

जीएसटी रिटर्नस एवं जीएसटी में संशोधन पर कार्यशाला



हादिसुल्लि वसूल १११ रायपुर साथ हम सभी को इसमें लगातार अपडेट रहने की आवश्यकता है इसलिए ऐसे सेमिनार निकाल किये जा रहे हैं। लगातार हो रहे बदलाव के बदलाव से सीए और एडवोकेट्स को जिम्मेदारियां और बढ़ गई हैं। इससे हमें अपडेट रहना होगा। कार्यक्रम में आईटी कार के सचिव सीए योगेश पुरोहित, सीए बांच के सचिव किशोर बरडवाला, सीए परमिल जैन, सीए सुनिल अश्ववाल, अजय गोयनका, प्रवीण शर्मा, सीए मयूर जैन, सीए रमिक चौहान, सीए सुरेश अश्ववाल आदि मौजूद थे।

तक फाइल करें GSTR 1



सीए विकास मोलगा ने कहा कि जीएसटी में जुलाई और अगस्त माह के लिए जीएसटीआर 3बी फाइनल करना होगा, ये एक प्रकार का मासिक एवर्जॉइ रिटर्न है, ये रिटर्न अनिवार्य रूप से सभी रजिस्टर्ड व्यक्ति को भरना होगा है, लेकिन कंपोजिट टोलर को जीएसटीआर 3बी नहीं भरना होगा। जुलाई के लिए जीएसटीआर 3बी जमा करने की अंतिम तारीख 20 अगस्त है।

आप कहीं से भी ECG कराएं और रिपोर्ट हमें व्हाट्सएप करें

8821 81 81 81

जीएसटीआर 3बी फाइल करने की लास्ट डेट 20 अगस्त



सीए विकास मोलगा ने कहा कि जीएसटी में जुलाई और अगस्त माह के लिए जीएसटीआर 3बी फाइनल करना होगा, ये एक प्रकार का मासिक एवर्जॉइ रिटर्न है, ये रिटर्न अनिवार्य रूप से सभी रजिस्टर्ड व्यक्ति को भरना होगा है, लेकिन कंपोजिट टोलर को जीएसटीआर 3बी नहीं भरना होगा। जुलाई के लिए जीएसटीआर 3बी जमा करने की अंतिम तारीख 20 अगस्त है।

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