

GOA BRANCH OF WESTERN INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA E-NEWSLETTER

(SET UP BY AN ACT OF PARLIAMENT)



E-NEWSLETTER
Volume III Part 2
March 2022



जागृती

Arise, Awaken, Aspire

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Chairman's Communique



Seniors in the profession and my professional colleagues

The past few months have been a very hectic period for all of us. Due dates and deadlines under various laws have been flying thick and fast. The various new portals have not made life any easier. But I am sure all of us have completed all our assignments by burning the midnight oil.

I wish all of you a very Happy Financial New Year! May this new fiscal year bring happiness, health and prosperity to one and all. Many of us would have also welcomed the Hindu New Year on Gudi Padwa/Ugadi/Vishu/Baisakhi, heralding the new year. Let us all pray and hope that we have blissful year ahead.

Along with the new year, we have some new faces in our JAGRUTI Editorial Team. I hand over the reigns of Chief Editor to our extremely resourceful Vice Chairman CA Thomas Andrade. We are all extremely excited to see his vision for Jagruti unfold in the coming year. We welcome CA Sneha Menon as our new Co-Editor. She has some great plans for our newsletter and we are very excited about the same. She will have to fill the large shoes of our outgoing Co-Editor CA Shilpa Deshpande, who through her tireless and meticulous efforts of 2 years, has made our newsletter what it is today. We thank her for her continued support! We also have a new face in CA Aishwarya Talaulikar, who will handle the Indirect Taxes section in our newsletter. We are looking forward to his detailed analysis of all the GST changes as they are made. We thank CA Jairam Kholkar for his contributions over the past two years.

The past month, has been extremely eventful. We started off with the first of its kind two day Cricket Tournament named Friendship Cup, between the Income Tax Department, the Central GST department, the State GST Department and ICAI. There were 2 days filled with great cricket, team-building, networking and camaraderie between all departments. The cup was eventually won by the dominating Central GST team. Kudos to them! We then pivoted back to academics, having multiple virtual as well as well as physical events. Our WICASA team was also active, in organising career counselling sessions and mock-tests. Towards the end of the month, the Goa ICAI team met the Chief Minister Pramod Sawant, and presented him with the pre-budget suggestions. The focus was on extension and expansion of the VAT one time settlement scheme, and a much needed amendment in the law to regularise late VAT RC renewals. We are hoping for a positive response on these matters from the Chief Minister.

As we converse, our profession seems to be going through slightly turbulent times. There is displeasure over some of the amendments in the Chartered Accountant Act, as approved by Lok Sabha. Further there is anxiety over the proposed Indian Institute of Accounting (IIA). We have interacted with our President and Central Council members and let me assure all of you, that the ICAI is taking all necessary steps. While the perception is that all the amendments are being opposed to, the fact is some of the amendments were proposed by ICAI itself. However, ICAI is discussing on the appropriate strategy over the other amendments. The concept of IIA, has come out of the blue without any consultation, and it is at very early stage.



My personal view on the above is, as long ICAI continues to keep the high quality standards it currently has, and as long as we as ambassadors of ICAI continue on the path of good honest work, combined with high levels of value creation, no rival professional can even come close to the stature of a CA. Irrespective of what happens at the top, we as members of ICAI, must rededicate ourselves to work doubly hard, to ensure that the reputation and position of BRAND CA continues to be at the pinnacle. If we all collectively do this, no competition can dethrone us as the premier accounting and tax expert.

Your branch has planned several innovative programs for members and students, which will soon see the light of day. We hope our members will support us in all these initiatives! Once again, wishing all a very happy and prosperous new year!

CA Gaurav Kenkre

Chairperson





SUMMARY OF NOTIFICATIONS ISSUED FOR THE MONTH OF MARCH 2022

-CA. Aishwarya G Talaulikar

• GOODS & SERVICES TAX

1. Notification No. 02/2022 – Central Tax (Rate) dated 31-03-2022

❖ The Central Government, on the recommendations of the Council, hereby exempts the intra-state supplies of goods from so much of the central tax leviable thereon under Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017) as is in excess of the amount calculated at the rate specified in the table and subject to the relevant conditions annexed to this notification.

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

❖ Conditions to be satisfied:

a. Credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and

b. Credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder.

❖ The above notification shall come into force on the 1st day of April, 2022.

2. Notification No. 02/2022 – Integrated Tax (Rate) dated 31-03-2022

❖ The Central Government, on the recommendations of the Council, hereby exempts the inter-state supplies of goods from so much of the central tax leviable thereon under Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017) as is in excess of the amount calculated at the rate specified in the table and subject to the relevant conditions annexed to this notification.



Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

• **Conditions to be satisfied:**

- Credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and
- Credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder.

- The above notification shall come into force on the 1st day of April, 2022.

3. Notification No. 03/2022 – Central Tax dated 31-03-2022.

❖ The Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.10/2019-Central Tax, dated the 7th March, 2019. In the said notification, following serial numbers and entries shall be inserted after serial number 3 in the Table; namely

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

- The above notification shall come into force on the 1st day of April, 2022.

4. Notification No. 04/2022 – Central Tax dated 31-03-2022

❖ The Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2019-Central Tax, dated the 7th March, 2019. In the said notification, following serial numbers and entries shall be inserted after serial number 3 in the Table; namely

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

- The above notification shall come into force on the 1st day of April, 2022.

5. Notification No. 02/2022 – Central Tax dated 11-03-2022

The Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19th June, 2017.

The following paragraph shall be inserted after paragraph 3, namely

- i. 3A - Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.
- ii. Table V shall be inserted after Table IV, namely

TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.”.
2.	Principal Commissioner Bhopal	
3.	Principal Commissioner Chandigarh	
4.	Commissioner Chennai South	
5.	Principal Commissioner Delhi North	
6.	Principal Commissioner Guwahati	
7.	Commissioner Rangareddy	
DB	Principal Commissioner Kolkata North	
9.	Principal Commissioner Lucknow	
10.	Commissioner Thane	



DIRECT TAX & CORPORATE LAW UPDATES

-CA. Rohan Bhandare

Given below are summarised versions of certain important Circulars / Notifications / Press Releases for March 2022 issued by the Central Board of Direct Taxes (CBDT) and Ministry of Corporate Affairs (MCA), for the general information of members. Readers are requested to use the website links/ QR Codes to access the full text of the desired circular/notification/press release.

A. Income Tax Updates

- The Finance Act, 2022 has come into force with certain amendments from the erstwhile Bill, which include changes in the provisions relating to taxation of virtual digital assets, TDS on benefit or perquisites, updated returns and time limits for completing assessments among others.
- The CBDT has notified ITR Forms for Assessment Year 2022-23.
- The CBDT has given a condonation for delay in filing of Form 10-IC for Assessment Year 2020-21 subject to certain conditions.
- The CBDT has issued a comprehensive circular on TDS on Salaries for the FY 2021-22 (AY 2022-23) to guide the employers/ employees with the various provisions relating to deduction of tax from salaries.
- A window of opportunity has been provided to the taxpayers up to 31st of March 2023 to intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing negative consequences. The PAN of the assessee who has not intimated their Aadhaar, will continue to be functional for the procedures under the Act, like furnishing of return of income, processing of refunds etc. However, taxpayers will be required to pay a fee of Rs. 500 up to three months from 1st April, 2022 and a fee of Rs.1000 thereafter, while intimating their Aadhaar.
- The CBDT has notified the Faceless Inquiry or Valuation Scheme, 2022 to issue notices, make inquiries, direct assessee to get his accounts audited and to estimate the value of any asset, property or investment under Section 142/142A of the Act in a faceless manner.
- The CBDT has notified the e-Assessment of Income Escaping Assessment Scheme, 2022 to cover assessment, reassessment or recomputation under section 147 of the Act and issuance of notice under section 148 of the Act in a faceless manner.
- The CBDT has extended the due date of filing Form 10AB for Trusts and Institutions to 30th September 2022.
- The CBDT has clarified that the provisions of sub-section (1G) of section 206C shall not apply to an individual who is not a resident in India in terms of clause (1) and clause (1A) of section 6 of the Act, and who is visiting India.



B. Corporate Law Updates

- The implementation of mandatory audit trail for companies has been extended, and would now be applicable w.e.f 1st April 2023.
- The due date of filing of Report on Corporate Social Responsibility in Form CSR 2 for FY 2020-21 has been extended to 31st May 2022.
- The MCA has issued the Limited Liability Partnership (Second Amendment) Rules, 2022, including changes in the Form for Incorporation of Limited Liability partnership (FiLLiP). The new features of FiLLiP consist of the following:
 - FiLLiP shall be web based form.
 - Now 5 DPINs can be applied through FiLLiP at the time of incorporation of LLP.
 - PAN and TAN shall be issued at the time of incorporation.
 - Latitude and Longitude are compulsory to mention in the Address Block.
 - It is required to have DSC of all the Designated Partners at the time of incorporation (earlier only one DSC was sufficient).

Important Links:

MCA Updates	Income Tax Updates
	
https://bit.ly/2AUnLFN	https://bit.ly/2LZ1ZmH



CRITICAL ANALYSIS OF SECTION 68 OF INCOME TAX ACT, 1961 AND IT'S ALLIED CASE LAWS

CA. Pushp Kumar Sahu

INTRODUCTION:

Why Section 68 was introduced under Income Tax Act, 1961.

There was a great need for introducing the provisions of section 68 under the Income Tax Act, 1961 to safeguard and protect the interests of revenue, as many assesseees were engaged in harmful tax practices to evade tax in the form of fake cash credit entries in the books of account. After the introduction of this section, many amendments were done from time to time to enhance its applicability and to curb the menace of and help in unearthing black money, accommodation entries, cash credit entries etc. Several taxpayers used to hide their incomes or suppress their incomes by diverting cash receipts and showing it as “Unsecured Loan” or in any other form in the books of accounts, thereby avoiding payment of tax on business receipts. It is a tax evasion device or tool used by large number of assesseees across the nation to evade tax and thereby resulting in tax revenue loss to the Government of India. To curb such malpractices and tax evasion tactics, section 68 came into light with timely amendments in it.

SECTION 68. Where any sum is found credited in the books of an assessee maintained for any previous year, and the assessee offers no explanation about the nature and source thereof or the explanation offered by him is not, in the opinion of the Assessing Officer, satisfactory, the sum so credited may be charged to income-tax as the income of the assessee of that previous year :

[Provided that where the assessee is a company (not being a company in which the public are substantially interested), and the sum so credited consists of share application money, share capital, share premium or any such amount by whatever name called, any explanation offered by such assessee-company shall be deemed to be not satisfactory, unless—

- (a) The person, being a resident in whose name such credit is recorded in the books of such company also offers an explanation about the nature and source of such sum so credited; and
- (b) Such explanation in the opinion of the Assessing Officer aforesaid has been found to be satisfactory:

Provided further that nothing contained in the first proviso shall apply if the person, in whose name the sum referred to therein is recorded, is a venture capital fund or a venture capital company as referred to in clause (23FB) of section 10.]

Let us understand this section critically and in an easy way:

1. Applicability:

This section is only applicable and can only be invoked when the assessee is maintaining books of accounts and there is any sum which is found credited in the books of the assessee maintained for any previous year and the assessee offers no explanation with regard to such cash credits or the explanation offered by assessee is not satisfactory. Only then, the assessee will be held guilty under this section and thereby as a result, provisions of this section will trigger. All credit entries appearing in the books of accounts of the assessee are covered under this section.



Reliance can be placed Smt. Shanta Devi Vs. CIT [1988] 171 ITR 532 (Punjab & Harayana High Court). In the abovementioned Case Law, it was held that on perusal of section 68 of the Act shows that in relation to the expression 'Books' the emphasis is on the word 'assessee' meaning thereby that such books must be the books of the assessee himself and not of any other assessee.

2. Onus to prove:

The burden lies on the assessee to prove that any sum which is found credited in books is a genuine transaction. The nature and source of such entry should be proved by assessee, otherwise it would be treated as income of the assessee. But the assessee is not required to prove 'Source of Source', i.e. the assessee is not required to prove the source of income of the person from whom he has received the amount. The only thing which assessee is required to do is to prove the genuineness of the transaction as well as the creditworthiness of the person providing credit along with documentary evidence, it is not the business of the department to find out the source of money of the person providing loan or any other credit in any form. Once assessee furnishes sufficient documents and explanations, it is on the onus of department to verify the same and act accordingly.

3. Taxability:

Unexplained Cash Credits are chargeable to tax u/s 115BBE of the Income Tax Act, 1961 at the rate of 60% plus surcharge plus Cess that comes to overall 78%, that too without deduction of any expenses. The real and main purpose of introducing this provision is to charge the tax at higher rates than the normal rates, so that assessee would avoid concealing and hiding his/her income. The logic behind increasing tax rate from 30% to 60% was to make sure that assessee who are hiding and concealing their income will not be treated at par with other taxpayers i.e. both disclosed and undisclosed income will be taxed at roughly 30%, to penalise the tax evaders, tax rate was increased.



Activity Report March 2022

Sr. No.	Date	Programme	Speakers	CPE Hrs.
1	03.03.2022	Representation submitted to ITAT to resume physical bench hearing in Goa		Nil
2	5 & 6.3.2022	Goa Branch organized Cricket Tournament between Income Tax Department, Central GST Department, and State GST Department		Nil
3	07.03.2022	Goa Branch organized Virtual Seminar on "E-invoicing -Legal and technology overview, with demo"	CA. Gaurav Save	2 Hrs.
4	11.3.2022 to 30.3.2022	Goa Branch of WICASA organized Mock Test Students of Foundation, Intermediate/IIPC and Final (New & Old Course) level of May, 2022 Examination		Nil
5	12.3.2022	Goa Branch in association with CGST Department organized joint outreach program		Nil
6	12.3.2022	Goa Branch organized Seminar on "Striving towards Excellence" Power Dressing for Women Stress Management Panel discussion on Work life balance and growth strategies	Chief Guest : Mrs. Amreet Titus, Joint Commissioner (Appeals) CGST Goa Ms. Vinuta Nathaniel Dr. Akshada Amonkar Panelist : CA. Sushma Khandeparkar (moderator) CA. Sneha Menon CA. Shilpa Deshpande CA. Usha Sood CA. Geetali Sinai Talaulicar	3 Hrs.
7	16.3.2022	Goa Branch in association with CGST Department organized joint outreach program	CA. Siddhi Bagkar	Nil



Sr. No.	Date	Programme	Speakers	CPE Hrs.
8	16.3.2022	Career Counselling Program at DMC Higher Secondary School, Mapusa	CA. Sandesh Gavandalkar	Nil
9	23-24.3.2022	Goa Branch organized Virtual Seminar on "Bank Branch Audit" IRAC norms and NPA case studies and LFAR (advances) Audit under CBS environment LFAR, Certification and audit documentation	CA. Dhananjay Gokhale CA. Kuntal Shah CA. Niranjana Joshi	6 Hrs.
10	24.3.2022	Goa Branch organized S. Vaidyanath Aiyar Memorial Lecture		2 Hrs.
11	26.3.2022	Goa Branch of WIRC organized Meeting with Honourable Chief Minister of Goa Dr. Pramod Sawant to submit Pre-Budget suggestions		Nil
12	30.3.2022	Discussion on Goa Budget on Goa 365 Channel		Nil

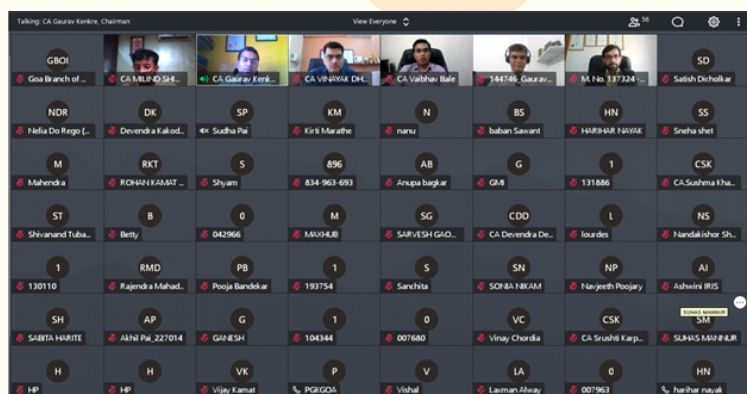
Representation submitted to ITAT to resume physical bench hearing in Goa held on 3.3.2022



*Cricket Tournament between Income Tax Department,
Central GST Department
and State GST Department held on 5 & 6.3.2022*



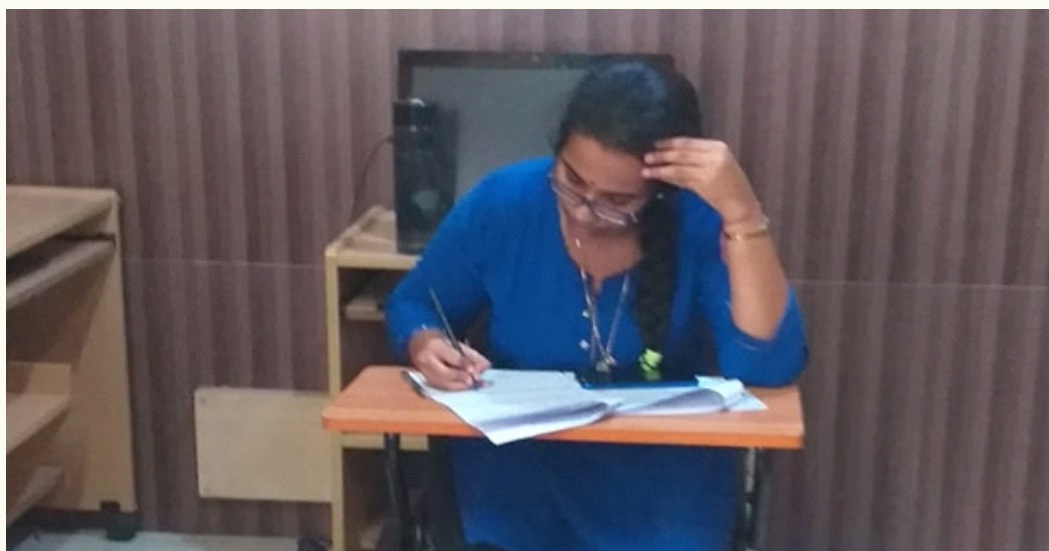
Virtual Seminar on “E-invoicing -Legal and technology overview, with demo held on 7.3.2022



e – Invoicing – INV 01

Aggregate Turnover	Criteria	Notification No	Date	Effective Date	Applicability (Supplier Category)
> ₹ 20 crores	Exceeds in any preceding from FY 2017-18 onwards	01/2022	24-02-22	01-04-2022	other than a government department, a local authority w.e.f. 1-6-21; a Special Economic Zone unit, Insurer, Banks, FI, NBFCs, GTA, Passenger Transport, Multiplex, OIADR
> ₹ 50 crores		05/2021	08-03-21	01-04-2021	
> ₹ 100 crores		88/2020	10-11-20	01-01-2021	
> ₹ 500 crores		13/2020	21-03-20		
		61/2020	30-07-20	01-10-2020	other than a Special Economic Zone unit, Insurer, Banks, FI, NBFCs, GTA, Passenger Transport, Multiplex, OIADR
		70/2020	30-09-20		

Mock Test Students of Foundation, Intermediate/IIPC and Final (New & Old Course) level of May, 2022 Examination held from 11.3.2022 to 30.3.2022



Seminar on “Striving towards Excellence” held on 12.3.2022





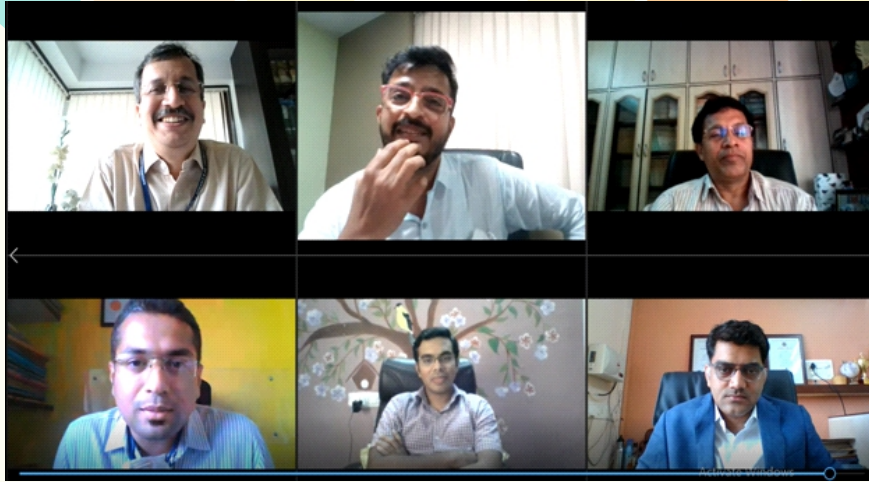
Career Counselling Program at St. Xavier's HSC, Mapusa held on 16.3.2022



Career Counselling Program at DMC Higher Secondary School, Mapusa held on 16.3.2022

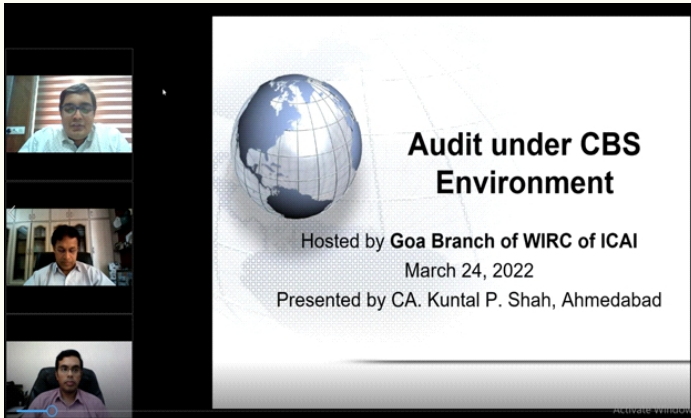


Virtual Seminar on "Bank Branch Audit" held on 23-24.3.2022



Date	Circular
27.Mar.2020	Covid-19 Regulatory Package
17.Apr.2020	Covid-19 Regulatory Package – Asset Classification & Provisioning
17.Apr.2020	Covid-19 Regulatory Package – Review of Resolution Timelines under Prudential Framework on Resolution of Stressed Assets
23.May.2020	Covid-19 Regulatory Package
23.May.2020	Covid-19 Regulatory Package – Review of Resolution Timelines under Prudential Framework on Resolution of Stressed Assets
06.Aug.2020	Resolution Framework for Covid-19 related stress
17.Sep.2020	Resolution Framework for Covid-19 related stress – Financial Parameters
13.Oct.2020	FAQs

CA Dhananjay J. Gokhale



S. Vaidyanath Aiyar Memorial Lecture held on 24.3.2022



Meeting with Honourable Chief Minister of Goa Dr. Pramod Sawant to submit Pre-Budget suggestions held on 26.3.2022



Discussion on Goa Budget on Goa 365 Channel held on 30.3.2022



Birthday Wishes



**KITTUR SURESH
SUBBAJI
01-MAR**



**MATHEW
NADACKEL THOMAS
01-MAR**



**USHA AJAY
SOOD
02-MAR**



**NARSINVA
NAMDEV LOTLIKAR
03-MAR**



**PRADEEP
KUMAR KULKARNI
04-MAR**



**SHILPA
NARCINVA BENE
04-MAR**



**NAVEEN GANESH
DAIVAJNA
05-MAR**



**GEETALI RAJESH
SINAI TALAULICAR
08-MAR**



**NAIK SUPRIYA
DEEPAK
09-FEB**



**VINAY
K. SHET
11 MAR**



**ROWENA CLENA
VAZ DALGADO
11-MAR**



**DINESH
SHANKARLAL HEDA
19-MAR**



**NANDAKISHOR
MAHADEV SHIOLKAR
20-MAR**



**SHET VARSHA
SATISH
24-MAR**



**KAREN RAQUEL
MARTINS FURTADO
25-MAR**



**SRINIVASAN
SIVARAMAN
26-MAR**



**MADHAVI SANJAY
PANDIT
26-MAR**



**THOMAS SEBASTIAN
KEERANCHIRA
28-MAR**



**CHRISTINA THOMAS
KEERANCHIRA
31-MAR**



April Birthdays

Phadte Deelip Tukaram	01-April
Kulkarni Ashok Neelkantharao	04- April
Rege Harsh Bhavani	07- April
Gajendrababu S	07- April
Ganga Alias Prajakta Rajendra Kholkar	07- April
Pooja Prakash Bandekar	08- April
Sandesh Prabhu Khanolkar	14-April
Dukle Rita Vasudev	14- April
Shivanand Basavaraj Tubachi	15- April
Pikale Raghuveer Krishna	15- April
Joseph Mario Lopes	15- April
Divakar D Joshi	15- April
Paragraj Santosh Pai	16- April
V Radhakrishna Shanbhag	20- April
Anthony Aloysius D'souza	21- April
Harite Sabita Nandkishore	21- April
Sandeep Sarvotham Pai	22- April
Prakash Dattaram Naik	22- April
Vanita Vinayak Thakur	22- April
Rohan Ramchandra Kamat Tarkar	22- April
Mohit Anil Manjrekar	24- April
Sardesai Jagannath Bhagwant	26- April
Naik Anant Nagesh	26- April
Sathish Mayya K	26- April
Virendra Gajanan Prabhudesai	26- April
Lad Pradip Dattaram	27- April
Yogesh Kulkarni	27-April
Sanjay Laxman Raut	29- April

It is our sincere attempt to be part of & wish you on your special day. We are in the process of updating our data. If we miss anyone or any wrong data is noticed, please call Ranjita @ 0832 2438516 so that we can update our records.



Editorial Board



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Want to contribute to newsletter?

*Please send your article whether technical or otherwise to
jagruti@goa-icai.org
with your photo & brief profile.*

