

Activities of Tax Research Department

from April'2019 to March '2020

A. Fortnightly Tax Bulletin

24 Tax Bulletins have been released from April 2019 to March 2020 including 2nd Anniversary Tax Bulletin published on 2nd October 2019.

B. Webinars

26 Webinars on various Topics of Direct and Indirect Tax have been conducted.

Average Participation – 500 attendees

Number of Webinar	Direct /Indirect Tax
11	Direct Tax
3	Customs
12	GST

C. Courses

Indirect Tax

1. Certificate Course on GST

Certificate Course on GST was launched in February 2018, has become a great success. 5 batches of Certificate Course on GST in both online and offline mode on Pan India basis have been completed successfully. The online Examination for first five batches has been conducted with success rate has been more than 80%.

The Course has been popular among the members and non-members too including tax practitioners and corporate. The 6th Batch GST Course has started in March 2020 and has a huge number of participants. The course is having both online and offline mode of coaching.

2. Advanced Certificate Course on GST

Advanced Certificate Course on GST (Online) was launched from February 2019 with 133 candidates. The 2nd Batch of Advanced GST Course started in March 2020 and has received lot of appreciation

Exam of 1st Batch of Advanced GST Course was conducted on 15th September 2019 and more than 80% candidate successfully passed the exam

3. Crash Course on GST for College and Universities

The department has conducted Crash Course on GST all across India in various Colleges and Universities, to make the graduate and under-graduate students aware of the Basics of GST

- PBMMEC College – Mysore (40 Candidates)
- Umeshchandra College-Kolkata((71Candidates)
- D.G Vaishnav College-Chennai (309 Candidates)
- Avichi College – Chennai (83 Candidates)
- ASC Degree College – Bangalore (60 Candidates)
- Sapient College – Mysore (55 Candidates)

Following colleges are in queue

- PIMT College- Punjab
- SRM Institute of Science & Technology - Kattankulathur
- Jaipuria College – Kolkata
- Scottish Church – Kolkata
- Kerala College – Kerala
- School of Management – Pondicherry
- D. G Vaishnav College-Chennai (3rd Batch)
- IMAR Group of Institutions - Ghaziabad

Direct Tax

Two Direct Tax Courses were introduced to give more importance to the practical aspects for ensuring advanced level of learning which will help in day to day professional world.

1. Certificate Course on TDS

1st Batch of Certificate Course on TDS (Online) was introduced in April 2019 with 44 candidates. 2nd Batch of Certificate Course on TDS started in March 2020.

Exam of 1st Batch of Certificate Course on TDS was conducted on 15th September 2019 and more than 80% successfully cleared the exam

2. Certificate Course on Income Tax Return Filing

1st Batch of Certificate Course on Income Tax Return Filing (Online) was introduced in April 2019 with 54 candidates.

2nd Batch of Certificate Course on TDS started in March 2020.

Exam of 1st Batch of Certificate Course on Income Tax Return Filing was conducted on 15th September 2019 and more than 80% successfully cleared the exam

Crash Course for Corporate

The department is organising crash course for corporate and many PSU, Corporates & MSME have been benefitted from these workshops.

- On 20th January 2020 Advanced Course on GST has been started in Chennai for Department Officials of Commercial Taxes Dept, Government of Tamilnadu
- The 2nd and 3rd Batch of Advanced Course on GST for Department Officials of Commercial Taxes Dept, Government of Tamilnadu were held in February 2020 in Madurai and Coimbatore
- 450(Approx) Candidates attended the Crash Course from Commercial Taxes Dept, Government of Tamilnadu

Proposal at BHEL, Mumbai Metro Rail and YKK Ltd. are pending

D. Representation to Government

Following is the status of representation given to Government during this period some of which have already been considered and some are in follow up.

Direct Tax

- Representation on Inclusion of name of CMA in My CA/ERI Portal in website of incometaxindiaefiling.gov.in
- Representation as regards non intimation of extension of due date for Income Tax Return
- Suggestions for amendments in Sec 139(9) Defective Return and Sec 145A Method of Accounting under Direct tax Law
- *Submission on inclusion of "Cost Accountants" under the definition of "Accountant" u/s 288(2) of Income Tax Act, 1961*
- Pre Budget Memorandum 2020-21_Suggestions on Direct Tax
- Post Budget Analysis of Budget Memorandum 2020-21_Suggestions on Direct Tax

Indirect Tax

- ✓ Initiative in assisting in filling the GST-9, 9A & 9C before the due date of 31st August 2019
- ✓ Representation for requesting to include CMA in the Tender Notice (Ref No.12(48)/LC/GST/2016 dt. 5th August 2019)of **Tea Board** for E-filing of GST Returns, TDS, TCS Returns and other related work-06.09.2019
- ✓ Representation to assist in Filling GST Annual Return & GST Audit to Principal Chief Commissioner of Central Tax of different states
- ✓ Inclusion of Cost Accountants (CMA) for GST Related work at **Jaipur office** under "Domestic Competitive Bidding" (Tender reference GAIL/C&P/JPR19AV124/2019-20 E-Tender No 8000015769 dated 03.10.19)"
- ✓ Resolve technical glitches and to simplify filing of Goods and Services Tax (GST) forms
- ✓ Inclusion of Cost Accountants (CMA) for Grievance Redressal Committees at Zonal/ State level for redressal of grievances of taxpayers on GST related issues

- ✓ Compendium drawing a parallel between two Professions for inclusion of the name of “Cost Accountants” in each and every Notifications and Circulars under GST & Customs Act issued by Government from time to time
- ✓ Request for inclusion of “Cost Accountants (CMA)” in the Circular No. 31/2019-Customs
- ✓ Requesting to modify Circular No. 25/2019 Customs dated 27th August 2019 for inclusion of “Cost Accountants”
- ✓ Requesting to extend due date of GSTR 9 and GSTR 9C on 20.08.2019
- ✓ Pre Budget Memorandum 2020-21_Suggestions on Indirect Tax
- ✓ Requesting to include the Cost Accountants as members in the state GST Grievance Redressal Committee Meeting in lines with 38th GST Council Meeting
- ✓ Request for not increasing Threshold Limit for GST Annual Return and Audit

E. Top Stories

“Top Stories” section in the Taxation Portal is being updated on regular basis to enhance knowledge of the stake-holders. Updates on Notifications, Circulars, and Judgements etc. are being uploaded under this section with a narrative gist on real time basis to enable the stakeholders to get updates on taxation matters.

F. Taxation Helpdesk

“Taxation Helpdesk” has been launched for both Direct and Indirect Tax in a new digitized environment as a complimentary facility for all the stakeholders.

G. Seminars

Direct Tax

Direct Tax Month from 5th September to 5th November 2019 was celebrated with the target to include the name of Cost Accountants in the definition of Accountant under section 288(2) of Income Tax Act 1961.

40 Seminars were conducted throughout India in association with Chapters.

Budget Month from 1st February 2020 to 29th February 2020 was celebrated by the department along with chapters for updates regards Union Budget 2020.

25 Seminars were conducted throughout India in association with Chapters.

Indirect Tax

22 Seminars have been conducted approximately from April 2019 to March 2020 by TRD throughout India in association with Chapters. These include Seminars on various topics and practical issues on GST, Sabka vishwas and assistance on matters pertaining to 9A and 9C.

Beside this, National Seminar on Taxation was organised on “Conducive Tax Laws - Challenges & Opportunities” in Bhubaneswar on 21st and 22nd December 2019.

Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 – The department along with Chapters conducted seminars on Sabka Vishwas Scheme from October till December 2019.

H. Various Publications

A total of 13 publications were launched during the period from April 2019 to March 2020:

Direct Tax

- Taxation on Cooperative Society
- Exemptions under the Income Tax Act, 1961
- Insight into Assessment including E-Assessment

Indirect Tax

- Handbook on Works Contract
- Handbook on Impact of GST on MSME Sector
- Guidance Note on GST Annual Return and Audit
- Input Tax Credit & In depth Discussion
- Impact on GST on Education Sector
- Notification Compilation Book on GST (July 2017 till 30th Nov 2019)
- Sabka Vishwas - Legacy Dispute Resolution Scheme 2019
- Impact of GST on Real Estate
- Handbook on GST on Service Sector
- Insight into Customs - Procedure & Practice

I. Providing assistance for requirements of 9A and 9C

During the third quarter of 2019 the department extended support and assistance to different traders, professionals, businessmen through the different state level commissionerates to provide guidance and help to understand the various requirements of 9A and 9C through the chapters and resource persons. The assistance would mitigate the issues which would arise during the filing of annual return and closure of books of accounts as encountered.