

March, 2022

TAX Bulletin

★ ★ VOLUME - 108 ★ ★



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

www.icmai.in

Headquarters: CMA Bhawan, 12 Sudder Street, Kolkata - 700016

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MISSION STATEMENT

“The CMA Professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting.”

VISION STATEMENT

“The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally.”

Objectives of Taxation Committees:

1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners and stake holders and also Crash Courses on GST for Colleges and Universities.

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Certificate Courses Offered by the Tax Research Department

1. Certificate Course on GST (CCGST)
2. Advanced Certificate Course on GST (ACCGST)
3. Advanced Certificate Course on GST Audit and Assessment Procedure (ACGAA)
4. Certificate Course on TDS (CCTDS)
5. Certificate Course on Filing of Returns (CCFOF)
6. Advanced Course on Income Tax Assessment and Appeals (ACIAA)
7. Certificate Course on International Trade (CCIT)

Admission Link - <https://eicmai.in/advsc/DelegatesApplicationForm-new.aspx>

Modalities

Description	Course Name						
	CCGST	ACCGST	ACGAA	CCTDS	CCFOF	ACIAA	CCIT
Hours	72	40	30	30	30	30	50
Mode of Class	Offline/ Online	Online					
Course Fee* (₹)	10,000	14,000	12,000	10,000	10,000	12,000	10,000
Exam Fee* (₹)	1,000 per attempt						
Discounts	20% Discount for CMA Members, CMA Qualified and CMA Final Pursuing Students						

*18% GST is applicable on both Course fee and Exam fee

Eligibility Criteria for Admission

- ▲ Members of the Institute of Cost Accountants of India
- ▲ Other Professionals (CA, CS, MBA, M.Com, Lawyers)
- ▲ Executives from Industries and Tax Practitioners
- ▲ Students including CMA Qualified and CMA Pursuing

On passing the examination with 50% marks a Certificate would be awarded to the participant with the signature of the President of the Institute

Course Details

<https://icmai.in/TaxationPortal/OnlineCourses/index.php>

Courses for Colleges & Universities by the Tax Research Department

Modalities

Eligibility

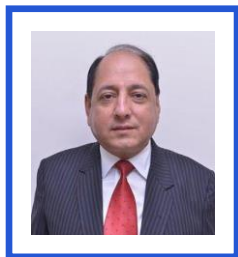
- ▲ B.Com/ BBA pursuing or completed
- ▲ M.Com/ MBA pursuing or completed

Description	Courses for Colleges and Universities	
	GST Course	Income Tax
Batch Size	Minimum 50 Students per Batch per course	
Course Fee* (₹)	1,000	1,500
Exam Fee* (₹)	200	500
Duration (Hrs)	32	32

For enquiry about courses, mail at: trd@icmai.in

*18% GST is applicable on both Course fee and Exam fee

Behind every successful business decision, there is always a **CMA**



CMA Rakesh Bhalla
Chairman, Direct Taxation Committee



CMA Chittaranjan Chattopadhyay
Chairman, Indirect Taxation Committee

FROM THE DESK OF CHAIRMAN

Dear Friends and Professional Colleagues,

Greetings from the Tax Research Department...!!!

As we bid good bye to this Financial Year we wish and pray that the coming year would make our economy stronger and bolder. With the vision of our Hon'ble Finance Minister, we are sure that we would be a global super power in the future.

Moving in line with the thoughts of the Government, in celebrating Azadi ka Amrit Mahotsav, the department has organized for a grand seminar on the theme, "Journey of GST and Way Forward - Atmanirbhar Bharat" on 31.03.2022. The earnest participation of the members is solicited in this regard.

The latest changes that has been brought in by CBIC include:

- The Central Board of Indirect Taxes and Customs (CBIC) has issued notification No. 02/2022-Central Tax dated 11.03.2022 for delegating powers to the Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in relation to notices issued by officer of Director General of Goods and Services Tax Intelligence (DGGSTI).
- The GSTN has enhanced the User Interface (UI) in respect of address fields in the registration application GST-REG-01.
- The Government has notified mandatory generation of e-invoice for certain class of taxpayers. These taxpayers are required to prepare & issue their e-invoices by reporting their invoice data in the prescribed format (e-invoice schema in FORM GST INV-01) and reporting the same on the Invoice Registration Portal (IRP). The documents (invoices, debit notes, credit notes) reported on the IRP are then transmitted electronically to the GST system and are auto-populated in the respective tables of GSTR-1.
- The Goods and Services Tax Network ("GSTN") has enabled new feature of Geo-location for picking address for new registration and amendment of address for existing registration.

The latest Direct Tax Updates by CBDT is

- The Central Board of Direct Taxes (CBDT) has enabled the various Income Tax Forms such as forms 10AB, 10IG, 10IH and 5C in the Income Tax Portal. The CBDT has stated that facility to file forms 10AB, 10IG, 10IH and 5C has been enabled after login under e-file -> Income Tax Forms -> File Income Tax Forms.

All the activities of the department are being carried on seamlessly. We seek any further suggestions/observations from the esteemed readers and urge one and all to stay safe.

Jai Hind.

Warm Regards



(Rakesh Bhalla)

CMA Rakesh Bhalla
17th March 2022



CMA Chittaranjan Chattopadhyay
17th March 2022

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CONTENTS

ARTICLES		
DIRECT TAX		
01	UNDERSTANDING THE IMPORTANCE OF COMPOSITE AND MIXED SUPPLY	
	CMA Kedarnath Potnuru	Page - 11
02	AVAILABILITY OF ITC ON CSR ACTIVITIES UNDER GST	
	CMA Dipankar Biswas	Page - 16
03	WHAT ARE THE PRECAUTIONS TO BE TAKEN WHILE PREPARING THE ANTICIPATORY INCOME TAX STATEMENT FOR THE ASSESSMENT YEAR 2023-2024 AND THE FINANCIAL YEAR 2022-2023	
	CMA Sivakumar.A	Page - 18
ADVANCE RULING IN GST (August 2021-December 2021)		
	Team TRD	Page - 20
TAX UPDATES, NOTIFICATIONS AND CIRCULARS		
	Indirect Tax	Page - 30
	Direct Tax	Page - 32
PRESS RELEASE		
	Direct Tax	Page - 33
JUDGEMENTS		
	Indirect Tax	Page - 34
	Direct Tax	Page - 35
TAX COMPLIANCE CALENDAR AT A GLANCE		
	Direct Tax	Page - 38
	Indirect Tax	Page - 39
	E-Publications of Tax Research Department	Page - 40

Articles on the Topics of Direct and Indirect Taxation are invited from readers and authors. Along with the article please share a recent passport-sized photograph, a brief profile and the contact details. The articles should be the author's own original.

Please send the articles to

trd@icmai.in /trd.ad1@icmai.in

UNDERSTANDING THE IMPORTANCE OF COMPOSITE AND MIXED SUPPLY



*CMA Kedarnath Potnuru
Cost Accountant*

Taxable Event is the foundation stone of any taxation system; it determines the point at which tax would be levied, hence before levying any tax, taxable event needs to be ascertained.

The GST laws resolve these issues by laying down one comprehensive taxable event i.e., “Supply” - Supply of Goods or Services or both.

Parameters of “Supply”:

- Supply should be of Goods or Services. Supply of anything other than goods or services like money, securities etc. does not attract GST.
- Supply should be made for a consideration
- Supply should be made in the course or furtherance of business

Why is the concept of Composite supply & Mixed supply important?

- ✓ GST is payable on individual goods or services or both at the **notified rates**.
- ✓ The application of rates poses no problem if the supply is of individual goods or individual services

- ✓ Some of the supplies are a combination of goods or combination of services or combination of goods and services both
- ✓ Each individual component of such supplies may attract a different rate of tax.
- ✓ In such a case, the rate of tax to be levied on such supplies may be a challenge.
- ✓ It is for this reason, that the GST Law identifies composite supplies and mixed supplies and
- ✓ Provides certainty in respect of tax treatment under GST for such supplies GST is payable on individual goods or services or both at the notified rates.

Say for example, Mr. X purchases a Set top box for television and also avails installation services from the dealer.

- Set Top Box attracts GST @ 28%
- Installation Services attracts GST @ 18%

- If the dealer raises a consolidated value for

the entire supplies, then the concept of composite supply and mixed supply becomes very important.

- It helps to determine the correct GST rate and provides uniform tax treatment under GST for such supplies.

Let us understand the concept in details as under:

Composite Supply:

Clause (a) of Section 8 defines Composite Supply:

A composite supply comprising of:

- Two or more supplies,
- One of which is a principal supply
 - Shall be treated as a supply of such **principal supply**

Interpretation:

Composite supply means a supply made by a taxable person to a recipient and:

- ❖ Comprises two or more taxable supplies of goods or services or both, or any combination thereof.
- ❖ Which are naturally bundled and supplied in conjunction with each other, in the ordinary course of business
- ❖ One of which is a principal supply

Principal Supply:

Principal Supply means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary.

Parameters to determine a supply is a composite supply:

A supply of goods or services or both will be treated as composite supply if it fulfils the following criteria:

- ✓ Supply of Two or more goods or services or both

AND

- ✓ The supply is naturally bundled, i.e., goods or services are usually provided together in the ordinary course of business (it means the items are generally sold as a combination)

AND

- ✓ They cannot be supplied separately

What tax rate will apply?

The tax rate of the principal supply will apply on the entire supply.

Example-1:

ABC Ltd Manufacturers entered into a contract with XYZ Ltd for supply of readymade shirts packed in designer boxes at XYZ Ltd.'s outlet for a consolidated price of ₹ 10,00,000. Further, ABC Manufacturers would also get them insured during transit. In this case, supply of goods, packing materials, transport & insurance is a composite supply wherein supply of goods is principal supply.

Principal Supply: Goods

Ancillary Supply: Packing material, transport and Insurance

Tax liability:

Tax on the principal supply i.e., GST rate on the readymade shirts will applicable on the entire supply.

Example-2:

When a consumer buys a television set and he also gets warranty and a maintenance contract with the TV, this supply is a composite supply.

- ✓ Principal Supply: Supply of TV

- ✓ Ancillary Supply: warranty and maintenance services

Tax liability:

Tax on the principal supply i.e., GST rate on the TV would applicable on the entire supply

Example-3:

A travel ticket from Mumbai to Delhi may include service of food being served on board, free insurance, and the use of airport lounge.

- ✓ In this case, the transportation of passenger, constitutes the pre-dominant element of the composite supply, and is treated as the principal supply and

- ✓ all other supplies are ancillary.

Tax liability:

Tax on the principal supply i.e., GST rate on the Air Transport Service.

Example-4

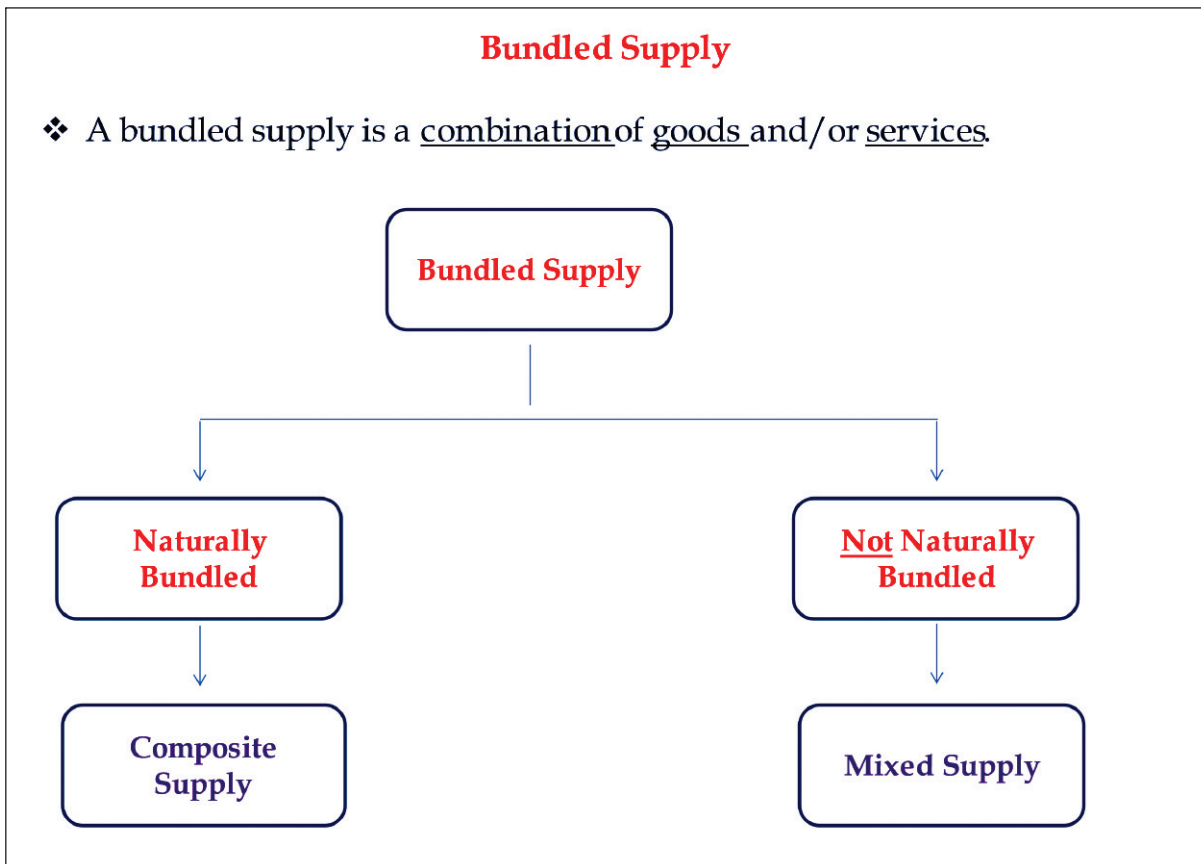
ABC hospitals provides doctor consultancy services and food to in-patients in their clinic, as per the provision of the Act, health care services are exempted from GST and Food is liable for 5% GST

✓ Principal Supply: Health Care Services

✓ Ancillary Supply: Food

Tax Implication: Such entire supply is exempted from GST, as the principal is health care services which are exempted from GST

Concept of Bundled Supply:



Various ways to identify (or) determine a supply is naturally bundled:

1. If buyers mostly expect such services to be provided as a package, then the package will be treated as naturally bundled.

Ex: Most business conventions look for combination of hotel accommodation, auditorium and food.

2. If most of the service providers in the industry provide a package of services then it can be considered as naturally bundled.

Ex: Air transport and food on board is a bundle offered by most airlines.

3. The nature of the various services in a bundle of

services will also help to identify whether the services are bundled.

Ex: Five- star hotels often provide free laundry services on staying at the hotel. Renting the room is the primary service and laundry is ancillary. A person can opt for laundry services only if he is staying at the hotel

Other illustrative indicators:

✓ There is a single price for the package even if the customers opt for less

✓ The elements are normally advertised as a package.

✓ The different elements are not available separately.

✓ The different elements are integral to one overall

supply. If one or more is removed, the nature of the supply would be affected.

Circular for Automobile Industry:

In case of servicing of cars involving supply of both goods (spare parts) and services (labour) where the value of goods and services are shown separately, CBIC has clarified that the goods and services would be liable to tax at the rates as applicable to such goods and services separately [Circular No. 47/21/2018 GST dated 08.06.2018].

Mixed Supply:

Clause (b) of Section 8 defines “a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the **highest rate of tax**”.

Interpretation of Mixed Supply:

A mixed supply comprising of:

- Two or more supplies
- Shall be treated as a supply of that particular supply
- Which attracts highest rate of tax

Mixed supply means:

- Two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person
- for a single price
- where such supply does not constitute a composite supply
- Each of these supplies can be supplied separately and is not dependent on any other.
- Also, the individual supplies are independent of each other and are not naturally bundled

Example-1

A Diwali gift box consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drink and fruit juices supplied for a single price is a mixed supply. All are also sold separately.

Tax Implication:

Since aerated drinks have the highest GST rate of 28%, hence 28% will apply on the entire gift box.

Example-2

A shopkeeper selling storage water bottles along with refrigerator. Bottles and the refrigerator can easily be priced and sold independently and are not naturally bundled. So, such supplies are mixed supplies.

Tax Implication: Refrigerator attracts 18% & Bottles attracts 12%

So, the tax rate for the mixed supply is liable for 18%

Example-3

A house is given on rent through a single rent deed - one floor of which is to be used as residence and the other for housing a printing press, at a lump sum rent amount. Such renting for two different purposes is not naturally bundled in the ordinary course of business. Said supplies are mixed supply.

Analysis:

Renting of an immovable property for residential purpose is exempted from GST

Whereas Renting of an immovable property for commercial purpose liable for GST

Tax Implication:

As there is a single rental deed for the whole house, hence it is treated as mixed supply and entire building is liable for 18% GST

Example 4: Buy detergent Get bucket free

Many shops offer a free bucket with detergent purchased. This is a mixed supply as it does not satisfy the 2nd condition, i.e., it can be sold separately. You can buy either just a bucket or just detergent. The highest rate of GST will then apply. Since detergents have the higher rate (28%), this rate will apply on the whole mixed bundle.

Tax Implication:

The Items which has the highest rate of tax in a mixed supply


How to determine if a particular supply is a mixed supply?

- ✓ The supply should not be a composite supply
- ✓ Supplies are not naturally bundled in the ordinary course of business
- ✓ The items can be sold separately / independently




In a Nut Shell:

Composite and mixed supplies



Composite Supply

- Consist of two or more supplies
- Naturally bundled
- In conjunction with each other
- One of which is principal supply
- Tax liability shall be rate of principal supply
- **Example:** Charger supplied alongwith mobile phones.



Mixed Supply

- Consist of two or more supply
- Not naturally bundled
- Though can be supplied independently, still supplied together
- Tax liability shall be the rate applicable to the supply that attracts highest rate of tax
- **Example:** A gift pack comprising of chocolates, candies, sweets and balloons.

Differences between Composite Supply & Mixed Supply:

Particulars	Composite Supply	Mixed supply
Main item	Principal item	Item with highest tax rate
Tax rate applicable	Tax rate of Principal item	Highest tax rate of all the items

Time of Supply for Composite Supply & Mixed Supply:

In case of Composite Supply

If the “Principal Supply “

- is a Service: Time of supply of Services

- is a Goods: Time of supply of Goods

In case of Mixed Supply

If the “Highest rate of supply “

- is a Service: Time of supply of Services

- is a Goods: Time of supply of Goods

Conclusion:

In order to levy and collect appropriate tax from the recipient of goods or services understanding the concept of composite supply or mixed supply is very important and necessary to the dealers. It also helps the enterprises to run the business smoothly and effectively. Finally, this concept helps to reduce the future litigations from the department.



AVAILABILITY OF ITC ON CSR ACTIVITIES UNDER GST

A

Corporate Social Responsibility(CSR) is a part of compliances where the company is following the good Corporate Governance with a true letter and spirit in order to discharge its social responsibilities. As per Section 135 of the Companies Act,2013, this provision is applicable for every company having Turnover of ₹1000 crore or more or Net Profit of ₹ 5 crore or more or Net Worth of ₹500 crore or more in immediately preceding Financial Year. The Company shall constitute a committee called as “**Corporate Social Responsibility Committee**”. In every Financial Year, the company has to spend at least 2% of the average net profits during 3 immediately preceding Financial Year. If a Company has not completed 3 years from its incorporation, then 2% of the average net profit immediately preceding Financial Year will be considered here. Some examples of the CSR activities are promoting education, reducing carbon footprints, contribution towards protection of environment and health welfare activities, projects related to rural development etc.

Question Arises:

A company spends the mandatory amount on CSR activities as per Section 135 of the Companies Act,2013 and the main question is that whether the ITC on amount spent for CSR activities is eligible or not.

(A) Advance Ruling: In case of Polycab Wires Private Limited, no ITC is eligible against expenses incurred on CSR Activities.

Brief of the fact:

Polycab Wires Private Limited- In this Advance Ruling, it was found that the said company was a dealer of electrical goods. Polycab Wires Private Limited had taken a decision to provide the electrical goods at free of cost to Kerala State Electricity Board for the flood affected people in Kerala as its CSR activities (**restoration of power supply at flood ridden areas**). They gave the instruction to its distributors to dispatch the electrical goods to Kerala State Electricity Board. The distributors raised bills to M/s Polycab Wires Private Limited against such supply of the electrical items to Kerala State Electricity Board. The distributors issued Tax Invoices to Kerala State Electricity Board showing sales value, GST and amount with 100% discount (**hence consideration is not wholly in money, Rule 27 of CGST/KSGST Rules was followed for valuation purpose**). Here, GST liability was fully paid to the Government. M/s Polycab Wires Private Limited had reimbursed the bill raised by their distributors, showed the expenses under the head of “CSR Expenses” and claimed ITC on such supply of goods.



CMA Dipankar Biswas
Cost Accountant

After that, the company had submitted an application for Advance

Ruling in respect of the query whether the said expenses on CSR would be eligible for ITC credit or not.

Remarks and decisions raised by the Authority of Advance Ruling:

The AAR held that the company had distributed the goods at free of cost on CSR Activities (for restoration of power supply at flood ridden areas) and thus, the ITC would not be available as per Section 175(5) of the CGST and KSGST Act. (As per Section 175(5) of the CGST Act, Input Tax Credit shall not be available for “Lost, stolen, or destroyed goods and free samples).

(B) Advance Ruling: In case of Essel Propack Ltd. Vs. Commissioner of CGST CESTAT Mumbai, ITC is eligible against expenses incurred on CSR Activities.

Remarks raised by Essel Propack Ltd.:

As per Section 175(5) of the CGST Act, Input Tax Credit shall not be available for “Lost, stolen or destroyed goods and free samples. But it was noted that Gift is made voluntarily. But, a company is incurring the expenses on CSR Activities as per Section 135 of the Companies Act, 2013 and it is mandatory not made voluntarily. Hence, CSR expenses are made in the course or furtherance of business. Hence, ITC can be claimed on CSR expenses.

Remarks and decision raised by CESTAT Mumbai:

Mumbai CESTAT has allowed the Cenvat Credit in respect of expenditure on CSR and it can be availed by the Company which discharges CSR obligations.

11

WHAT ARE THE PRECAUTIONS TO BE TAKEN WHILE PREPARING THE ANTICIPATORY INCOME TAX STATEMENT FOR THE ASSESSMENT YEAR 2023-2024 AND THE FINANCIAL YEAR 2022-2023



CMA Sivakumar.A
Assistant Professor of Commerce
Sree Neelakanta Govt Sanskrit College, Pattambi

All the employees whether Government or private and all the pensioners whose taxable income is above Rs. 250,000 have to prepare the Anticipatory Income tax Statement for the Assessment Year 2023-2024 and the financial year 2020-2023 and submit it to the relevant DDOs or to the Sub –treasury officers or to the bank managers in the month of march 2022 .On the basis of the Anticipatory Income tax Statement, the DDOs and Pension disbursing authorities deduct TDS /Advance Tax whatever may be as per the Income Tax Act 1961 and the Income Tax Rules 1962. The persons may consider the provisions of Finance bill 2022 along with the Income Tax

Act 1961 and the Income Tax Rules 1962.Under the above circumstances, the writer analyzes the important provisions of Finance Bill 2022.

1. There is no change in the Income Tax Rates .You may either accept the new regime or the old regime.
2. Section 194 P is valid in the A.Y 2023-2024
3. Do not misunderstand about updated returns .You have to fine a huge sum in the case of non-filing of Income Tax returns .Updated returns are associated with certain conditions and huge fines.

4. Now, there is no unambiguity in the section 201. The persons who are responsible for deducting and collecting the income tax will be extremely careful while fulfilling their obligations.
5. The assessee will get deductions under Sec 80 C, Sec 80CCD, Sec 80CCD(1) and Sec 80 CCD(IB). Now, State Government employees can claim a deduction @14% as per Sec 80CCD(2) as per the Finance Bill 2022.
6. More liberalized treatment under Sec 80 DD
7. Covid-19 related medical expenses reimbursed from the employer cannot be treated as perquisite with respect to income from salary.
8. As per Sec 206 AB and Sec 206 CCA, higher rate of TDS/TCS to be deducted /collected from the non-filers of income tax returns (Specified persons). Here, number of years to be reckoned as one as per Finance Bill 2022 instead of two as per previous finance acts.
9. Cryptocurrency is not a legal currency as per finance bill 2022. But 30% is to be paid as income tax on the capital gains from the transfer of virtual digital assets
10. There is no change with respect to income tax provisions related with housing loans
11. Following deductions are still available (list is not complete)
 - a. Sec 80 C
 - b. Sec 80 CCD
 - c. SEC 80 CCD (1)
 - d. SEC 80 CCD (IB)

- e. SEC 80 D
- f. SEC 80DD
- g. SEC 80DDB
- h. SEC 80 EEB
- i. SEC 80 G
- j. SEC 80 GG
- k. SEC 80 GGC
- l. SEC 80QQA
- m. SEC 80QQB
- n. SEC 80TTA
- o. SEC 80TTB
- p. SEC 80 U
12. The assessee should pay TDS/Advance tax within the regular intervals (1/4/2022 to 31/03/2023). Interest is to be paid on non-payment of income tax as TDS/ Advance tax within the regular intervals
13. Effective tax rate on the long term capital gains is reduced to 23.92% (from 28.5%)
14. Deduction as per SEC 80EEA can be claimed only upto 31/03/2022.
15. As an assessee, you should understand the source of source as per sec 68
16. The assessing officer can reopen cases within 10 years in the case of income escaping assessment.

18

ADVANCE RULINGS IN GST

(August 2021 - December 2021)

TEAM TRD

<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
M/s. Cummins India Limited	Engine Manufacturer and Supplier	GST-ARA- 117/2019-20/B-106, Mumbai, dated 09.12.2021	<ul style="list-style-type: none"> ★ M/s Cummins India Limited, the Applicant manufactures diesel and natural gas engines, power generation systems, etc. ★ The applicant's business, broadly, comprises of these three segments which includes Distribution business, wherein Applicant provides products, packages, services and solutions for ensuring uptime of equipment supplied; provides parts, new and rebuilt engines, batteries, varied services and customer support solutions. ★ Applicant supplies parts of marine diesel engines and gensets to customers such as the Indian Navy and various shipyards and also other customers for application/ use in ships or vessels. <p><u>The following question has been raised-</u></p> <p>Whether parts of diesel marine engine or genset supplied or to be supplied by the Applicant to the Indian Navy are chargeable to 5% IGST or 2.5% CGST + 2.5% SGST as 'parts of heading of 8902, 8904, 8905, 8906 and 8907' in terms of Sr. No. 252 of Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017?</p> <p>Answer: - Answered in the affirmative, only if they are used in diesel marine engine or genset which are further used in ships and vessels falling under chapter headings 8902, 8904, 8905, 8906 and 8907 of the CiST Tariff.</p>
M/s. Rotary Club of Mumbai Elegant	Charitable Activist	GST-ARA- 26/2020-21/B-108, Mumbai, dt. 09.12.2021	<ul style="list-style-type: none"> ★ M/S. Rotary Club of Mumbai Elegant is a group of people who carry out various charitable causes and activities from donations received from members, amount collected through various other channels and accruals of the corpus fund. ★ Donations/charity received are used exclusively for the purpose of donation/charity and no amount is utilized for administration purposes. ★ In addition to that, sums are recovered from all the members for expending the same for the weekly and other meetings and other petty administrative expenses incurred which include the expenses for the location and refreshments and facilitation of meetings of its members held for the members to review existing activities and consider new projects for execution. ★ In these meetings, the charitable proposals are considered, discussed & approved or rejected for taking up as a likely cause for execution. No facilities/benefits are provided such as recreation etc. by club

Name of the Applicant	Industry	Order No. & Date	Case History
			<p><u>The following questions have been raised-</u></p> <p>1. - Whether the activity of the applicant i.e. collecting contributions and pending towards meeting and administrative expenditures only, is 'business' as envisaged u/s 2(17) of the CGST Act, 2017? Answer: - In the affirmative.</p> <p>2. - Whether contributions from the members, recovered for expending the same for the weekly and other meetings and other petty administrative expenses incurred including the expenses for the location and light refreshments, amounts to or results in a supply, within the meaning of supply? Answer: - In the affirmative.</p>
M/s. Oerlikon Balzers India Pvt. Ltd	Manufacturing Company	GST-ARA- 102/2019-20/B-107, Mumbai, dated 09.12.2021	<ul style="list-style-type: none"> ★ Oerlikon Balzers Coating India Pvt. Ltd. an Indian subsidiary of Oerlikon Balzers AG, provides surface coating services to its customers with respect to various goods such as tools, inserts, semi-finished goods, capital goods etc. ★ The goods are coated with material such as titanium, chromium, aluminum etc., to enhance their life, efficiency, strength and performance. ★ Applicant undertakes surface coating on semi-finished/ original as well as old and worn out goods received from customers. ★ The manufacture process of semi-finished/ original tools involves Gear cutting, drilling, sharpening, coating, cleaning, inspection etc. <p><u>The following questions have been raised-</u></p> <p>1: - Whether activity of surface coating undertaken by the Applicant in the State of Maharashtra on original/new goods received from Customer is classifiable under service accounting code 9988 more specifically under code 998898 as job work activity chargeable to tax at 12% in terms of entry no. 26(id) of Notification 11/2017 Central Tax (Rate) as amended or at 18% in terms of entry no. 26(iv) of Notification no. 11/2017. Answer: - The activity of surface coating undertaken by the Applicant on original/new goods received from Customer (tool manufacturers and not end users) is classifiable under service accounting code 9988 more specifically under code 998898 as job work activity chargeable to tax at 12% in terms of entry no. 26(id) of Notification 11/2017 Central Tax (Rate) dated 28.06.2017, as amended.</p> <p>2:- Whether activity of surface coating undertaken by the Applicant in the State of Maharashtra on old, worn out or used goods received from Customers is classifiable under service accounting code 9988 more specifically under code 998898 as job work activity chargeable to tax at 12% in terms of entry no. 26(id) of Notification 11/2017 Central Tax (Rate) as amended or under Service accounting code 9987 more specifically under code 998729 as repairs chargeable to tax at 18% in terms of entry no. 25(ii) of Notification no. 11/2017.</p>



<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
			<p>Answer: - The activity of surface coating undertaken by the Applicant on old, worn out or used goods received from Customers (end users) is classifiable under service accounting code 9987 as repairs chargeable to tax at 18% in terms of entry no. 25(ii) of Notification no. 11/2017-CTR dated 28.06.2017, as amended.</p>
<p>M/S Ocean Blue Boating Private Limited</p>	<p>Importer of Marine Items</p>	<p>GST-ARA- 32/2021-22/B-105, Mumbai, dated 06.12.2021</p>	<p>M/s Ocean Blue Boating Pvt Ltd, the applicant is in the business of Importing Marine Propulsion Engine under HSN Code 8407, 8408 & spare parts of marine propulsion engines under HSN code 8409, supplying the same in local market for use as a part of fishing vessels, Police, Defense department, Patrol, flood relief & rescue department and others.</p> <p><u>The following questions have been raised-</u></p> <p>1: - Whether GST rate of 5% can be charged on supply of marine engines of heading 8407 and heading 8408 and/or their spare parts of heading 8409 without considering its general tax rate as per the entry of schedule I, SI. No. 252 of Notification No. 1/2017-Central Tax (Rate), Dated 28-06-2017, on the basis of its ultimate used as part of fishing vessel of heading 8902.</p> <p>Answer: - Marine engine of heading 8407 and heading 8408, and parts thereof of heading 8409 will be covered under Sr. No. 252 of Notification No. 1/2017-Central Tax (Rate), Dated 28-06-2017, when used in fishing vessels falling under HSN 8902 of the GST Tariff, as in the subject case. Goods which do not conform to “parts of marine engines” will not be covered under the said Sr. No. 252 of Notification No. 1/2017-Central Tax (Rate), Dated 28-06-2017</p> <p>2: Whether GST rate of 5% can be charged on supply of marine engines of heading 8407 and heading 8408 and/or their spare parts of heading 8409 when it is supplied for use of defense purpose, patrolling purpose, flood relief and rescue operations being part of heading 8901, 8904, 8905, 8906, 8907.</p> <p>Answer: - GST rate of 5% can be charged on supply of marine engines of heading 8407 and heading 8408 and/or their spare parts of heading 8409 covered under Sr. No. 252 of Notification No. 1/2017-Central Tax (Rate), Dated 28-06-2017 only when it is supplied for use in ships/vessels covered under headings 8901, 8902, 8904, 8905, 8906, 8907 of the GST Tariff, which may be used for defense purpose, patrolling purpose, flood relief and rescue operations. However, Goods which do not conform to “parts of marine engines” will not be covered under the said Sr. No. 252 of Notification No. 1/2017-Central Tax (Rate), Dated 28-06-2017</p>

<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
M/s Mahindra Splendour CHS Ltd	Housing Society	GST-ARA- 38/2020-21/B-103, Mumbai, dated 01.12.2021	<p>★ M/s Mahindra Splendour Co-operative Housing Society Ltd, is a housing society whose main objects include: managing, maintaining and administering its property: raising funds for achieving the said objects etc., by way of collecting contributions/charges from members of the society, like Property taxes, Maintenance charges, Water and electricity charges, Sinking and Building Repair Fund, Club House charges, Interest on delayed payment, etc.</p> <p>★ Applicant procures goods and services from third party vendors for maintenance its property. No other activity other than those mentioned in the bye laws is carried out.</p> <p><u>The following questions have been raised-</u></p> <p>1: - Whether the applicant is liable to pay GST on the contribution received from its members? Answer: - Answered in the affirmative.</p> <p>2: - If yes, whether the applicant can avail the benefit of exemption under entry no. 77 of Notification No. 12/2017-CTR dated 28.06.2017 for the value upto Rs.7, 500/- per month per member and in case the said monthly contribution exceeds Rs. 7,500/- per month, then the GST is leviable only on differential value in excess of Rs. 7,500/-? Answer: - In view of the discussions made above, in case the said monthly contribution exceeds Rs. 7,500/- per month, then the GST is leviable on the entire value of the monthly contribution collected.</p> <p>3: - Whether the applicant is liable to pay GST on amount collected from its members towards the following accounts as per the Bye laws: - A. Sinking Fund B. Building Repair Fund C. Election and Education Answer: - Fund GST is applicable as discussed above.</p> <p>4: - Whether the supplies otherwise exempted from tax or charged at Nil rate shall be included in value in computing threshold amount of Rs.500 ,7/- per month per member under entry no.77of Notification No. -2017/12CTR dated 28.06.2017, for determining the tax liability? Answer: - Thus, charges, collected by the society on account of property tax, electricity charges and other statutory levies would only be excluded while calculating the threshold limit of Rs. 7,500/-.</p> <p>5: - Whether contribution collected to defray expenses for supply of following types of water are covered under entry 99 of notification 2/2017-ctr i.e. under HSN Code 2201 and attracts NIL rate of tax? a. For Potable water received from MCGM u/s 169 of Mumbai Municipal Corporation Act 1888, which is supplied/distributed to the flats of the Members through an elaborate storage and pumping system. b. Flush Water (Non Potable water) generated from Sewage treatment plant installed in the Society premises and supplied to all the flats for use in toilet flushing.</p>



Name of the Applicant	Industry	Order No. & Date	Case History
			<p>Answer: - The provisions of entry 99 of notification -2017/2ctr is not applicable in the instant case.</p> <p>6: - Whether input tax credit can be claimed on the expenses incurred for heavy repairs and maintenance of the society building premises and which are not capitalized in books of accounts?</p> <p>Answer: - In view of the discussions made above, ITC on the expenses incurred for heavy repairs and maintenance of the society building will not be available to the extent of capitalisation as mentioned in Explanation of Section 5(17) of the CGST Act, 2017</p>
M/s. ROTARY CLUB OF NAGPUR VISION	Charitable Trust	GST-ARA-14/2020-21/B-95 Mumbai dated 22.11.2021	<ul style="list-style-type: none"> ★ The applicant club is affiliated to Rotary International which is an International organization whose stated purpose is to bring together business and professional leaders in order to provide humanitarian service and to advance goodwill and peace around the world. ★ Applicant Club receives fees from its members: purely to defray its expenditure on meetings and communication, Rotary International (RI) per capita dues, subscription fees to the Rotarian or Rotary regional magazine, district per capita dues, dub annual dues, etc. ★ Thus, funds received from members are utilized for mutual benefit of members. The administration and working of the Club and implementation of policies are established and are implemented on the concept of mutuality <p><u>The following question has been raised-</u></p> <p>The amount collected as membership subscription and admission fees from members by the applicant club to meet out the expenses for the object for which it is incorporated viz; meeting expenses, communication expenses, Audit fees, Rotary International (RI) per capita dues, subscription fees to the Rotarian or Rotary regional magazine and the like. As there is no furtherance of business in this activity and neither any services are rendered, whether the above transaction can be considered as supply of services to its Members under GST?</p> <p>Answer :- In the affirmative.</p>
M/s. Rotary Club Of Bombay Queen City	Service Provider	GST-ARA-19/2020-21/B-96 Mumbai dated 22.11.2021	<ul style="list-style-type: none"> ★ Applicant arranges meetings for its members and in order to defray its expenditure for such meetings, communications and administration, fees are collected from members. ★ No facilities/benefits are provided such as recreation, etc. by the applicant. ★ The applicant also sends fees to International Institution at USA for service activities and international administration. <p><u>The following questions have been raised-</u></p> <p>1. Whether the activity of the applicant i.e. collecting contributions and spending towards meeting and administrative expenditures only, is 'business' as envisaged under Section 2(17) of the CGST Act, 2017?</p> <p>Answer: - Answer in Affirmative</p>

<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
			<p>2. Whether contributions from the members in the Administration Account, recovered for expending the same for the weekly and other meetings and other petty administrative expenses incurred including the expenses for the location and light refreshments, amounts to or results in a supply, within the meaning of supply? Answer :- Answer in Affirmative</p>
<p>M/s. Jayshankar Gramin Va Adivasi Vikas Sanstha</p>	<p>GST-ARA-97/2019-20/B-91 Mumbai dated 10.11.2021</p>	<p>GST-ARA-97/2019-20/B-91 Mumbai dated 10.11.2021</p>	<ul style="list-style-type: none"> ★ The applicant is Charitable trust registered under Maharashtra Public Charitable Trust Act 1950 w.e.f. 15-02-1993 ★ The trust undertakes supply of services to 50 orphans and homeless children by way of shelter, education, guidance, clothing, food and health for the Women and Child welfare. ★ The Govt of Maharashtra women and child welfare department pays a sum of Rs. 2,000/ per month per child. ★ Other expenses for children are made from donations. ★ The trust is also registered under Income Tax Act 1961 as Charitable trust vide registration number PN/CIT I/REGN./12A (a)/63/2009-10/5304. The trust is also registered under section 80G (5) of Income Tax Act. <p>The following questions have been raised-</p> <p>1: - Whether applicant is required to obtain registration under the Maharashtra Goods and Service Tax Act, 2017? Answer: - Answered in the affirmative.</p> <p>2: - If answer to above question is affirmative, whether the applicant is liable to pay GST on the amounts received in the form of Donation / Grants from various entities including Central Government and State Government. Answer: - Answered in the affirmative in cases of grants received. In case of donations, if the gift or donation is made to a charitable organization; the payment has the character of gift or donation and the purpose is philanthropic (i.e. it leads to no commercial gain) and not advertisement, then GST is not leviable. In all other cases GST is leviable.</p> <p>3: - If answer to above question 2. is affirmative, what will be the rate at which the GST would be charged. Answer- GST would be charged @%18 (CGST %9 and SGST/UTGST %9/IGST %18).</p>



<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
M/S Maha Mumbai Metro (M3) Operation Corporation Limited	Transport Business	GST-ARA-13/2021-22/B-93 Mumbai dated 10.11.2021	<p>★ Applicant is engaged in providing Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles. The SAC for the service is 9964 and GST rate in relation to same is 18%.</p> <p>★ Applicant is wholly owned subsidiary of Mumbai Metropolitan Region Development Authority (herein referred as "MMRDA") whose aim is to integrate the Operation and Maintenance of all Metro corridors under one authority</p> <p><u>The following questions have been raised-</u></p> <p>1: -Whether GST is applicable on reimbursement of expenses such as salaries, rent, training, staff welfare expenses etc.? Answer: - Answered in the negative in view of the discussions made above.</p> <p>2: -If above answer is affirmative, at what rate GST should be charged? Answer: - Not answered in view of answer to Question No. 1 above.</p>
M/s. The TATA Power Company Limited	Electric Service Provider	GST-ARA-99/2019-20/B-92 Mumbai dated 10.11.2021	<p>★ M/s. The TATA Power Company Limited, is engaged in power generation, transmission and distribution to the customers and as a part of its employee policies, it provides certain facilities to its employees such as insurance, transport, etc</p> <p>★ The applicant has an arrangement with New India Assurance Co. Ltd. for providing insurance cover for its employees, in pursuance of which, the insurance company issues a master insurance policy to the applicant for providing group insurance to the applicant's employees.</p> <p><u>The following question has been raised-</u></p> <p>Whether the recovery of an amount towards Top-up and parental insurance premium from the employees, amounts to a supply of any service under section 7 of the Central Goods & services Tax Act, 2017?</p> <p>Answer:- Answered in the negative.</p>

<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
M/s Mahavir Nagar Shiv Srushti Co-operative Housing Society Limited	Co-operative Housing Society	GST-ARA-19/2021-22/B- 94 Mumbai dated 10.11.2021	<ul style="list-style-type: none"> ★ The Applicant, M/s Mahavir Nagar Shiv Srushti Co-operative Housing Society Limited, is a cooperative housing society registered under the Maharashtra State Co-operative Societies Act, 1960 and has constructed a building on the plot allotted by MHADA. ★ The Applicant Society is formed, by its members who are the shareholders of the society, with the object of managing, maintaining and administering the property of the society ★ For the purpose of achieving the above objects of the society, the Applicant raises funds by collecting contributions/charges from members of the society. ★ The charges include property taxes, water charges, common electricity charges, contribution to repairs and maintenance funds, expenses on repairs and maintenance of the lifts of the society, including charges to running the lifts, contribution to sinking fund, service charges, car parking charges, interest on the defaulted charges, repayment of the installment of the loan and interest, non-occupancy charges, insurance charges, lease rent, non-agricultural tax, or any other charges. <p>The following question has been raised-</p> <p>If the activities of the applicant are treated as “supply” under CGST Act, 2017 then whether the applicant is eligible to claim the ITC on input and inputs services for repairs, renovations & rehabilitation works carried out by the Applicant?</p> <p>Answer: - In view of the discussions made above, the applicant is not eligible for Input Tax Credit in the subject case where the contractor has provided works contract service for repairs, renovations & rehabilitation works.</p>



<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
M/S. Kasturba Health Society	Charitable Society	GST-ARA-120/2018-19/B- 90 Mumbai dated 10.11.2021	<p>The applicant, a Charitable Society having the main object and factually engaged in imparting Medical Education, satisfying all the criteria of “Educational Institution”, can be said to be engaged in the business so as to cast an obligation upon it to comply with the provisions of Central Goods and Service Tax Act, 2017 and Maharashtra Goods and Service Tax Act, 2017 in totality.</p> <p><u>The following questions have been raised-</u></p> <p>1. Whether the applicant, a Charitable Society having the main object and factually engaged in imparting Medical Education, satisfying all the criteria of “Educational Institution”, can be said to be engaged in the business so as to cast an obligation upon it to comply with the provisions of Central Goods and Service Tax Act, 2017 and Maharashtra Goods and Service Tax Act, 2017 in totality.</p> <p>Answer:- Answered in the affirmative. However, in view of the submissions made by the applicant and discussions made above, we find that applicant is engaged in imparting Medical Education and it is an exempt service.</p> <p>2. Whether the applicant, a Charitable Society having the main object and factually engaged in imparting medical education, satisfying all the criteria of “Educational Institution” is liable for registration under the provisions of section 22 of the Central Goods and Service Tax Act, 2017 and Maharashtra Goods and Service Tax Act, 2017 or it can remain outside the purview of registration in view of the provisions of section 23 of the said act as there is no Taxable supply.</p> <p>Answer: The applicant is liable for registration as discussed above.</p> <p>3. Whether the fees and other charges received from students and recoupment charges received from patients (who is an essential clinical material for education laboratory) would constitute as “outward supply” as defined in section 83) 2) of The Central Goods and Service Tax Act, 2017 and Maharashtra Goods and Service Tax Act, 2017 and if yes then whether it will fall in classification entry at Sr. No 66 or the portion of nominal amount received from patients (who is an essential clinical material for education laboratory) at Sr. No. 74 in terms of Notification 2017/12 Central Tax-dt. 28/6/2017.</p> <p>Answer: The said charges collected are exempt from tax as discussed hereinabove.</p> <p>4. Whether the cost of Medicines and Consumables recovered from OPD patients along with nominal charges collected for Diagnosing by the pathological investigations, other investigation such as CT-Scan, MRI, Colour Doppler, Angiography, Gastroscopy, Sonography during the course of diagnosis and treatment of disease would fall within the meaning</p>

<u>Name of the Applicant</u>	<u>Industry</u>	<u>Order No. & Date</u>	<u>Case History</u>
			<p>of "composite supply" qualifying for exemption under the category of "educational and/or health care services."</p> <p>Answer: The said charges collected are exempt from tax as discussed hereinabove.</p> <p>5. Whether the nominal charges received from patients (who is an essential clinical material for education laboratory) towards an "Unparallel Health Insurance Scheme" to retain their flow at one end for the purpose of imparting medical education as a result to provide them the benefit of concessional rates for investigations and treatment at other end would fall within the meaning of "supply" eligible for exemption under the category of "educational and/or health care services."</p> <p>Answer: It is taxable at 18% under the residuary entry, as discussed above.</p> <p>6. Whether the nominal amount received for making space available for essential facilities needed by the students and staffs such as Banking, Parking, and Refreshment which are support activities for attainment of main activities and further amount received on account of disposal of wastage would fall within the meaning of "supply" qualifying for exemption under the category of "educational and/or health care services."</p> <p>Answer: The receipt on account of rent is taxable at %18 as discussed above. It is further clarified that the food supplied to the in-patients as advised by the doctor/nutritionists, as well as supply to employees and staff of the applicant; from such canteen, is a part of composite supply of healthcare and is not taxable. But the other supplies of food by a hospital to patients (not admitted) or their attendants or visitors are taxable at %5, as discussed above.</p>

Contd....

18

TAX UPDATES NOTIFICATIONS AND CIRCULARS

Goods and Services Tax Notification

Notification No. 02/2022 – Central Tax

Date – 11th March 2022

Appointment of Common Adjudicating
authority for adjudicating the show cause
notices issued by DGGI under GST

CBIC has made further amendments in the Notification No. 02/2017-Central Tax, dated the 19th June, 2017.

In the said notification, – (i) after paragraph 3, the following paragraph shall be inserted, namely: -

“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.”;

For more details , please follow -

file:///D:/TRD-Deba/Downloads/NN_02_2022_English.pdf

Goods and Services Tax Circular

Circular No.169/01/2022-GST

Date – 12th March 2022

Amendment to Circular No. 31/05/2018-
GST, dated 9th February, 2018 on ‘Proper
officer under sections 73 and 74 of the
Central Goods and Services Tax Act, 2017
and under the Integrated Goods and Services
Tax Act, 2017

Vide Notification No. 02/2022-Central Tax dated 11th March, 2022, para 3A has been inserted in the Notification No. 2/2017-Central Tax dated 19th June, 2017,

to empower Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of some of the specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence. Consequently, para 6 and 7 of the Circular No. 31/05/2018-GST, dated 9th February, 2018 are hereby amended as below:

“6. The Central Tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as “DGGI”) shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only.

For more details, please follow -

<https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular-169-2022-GST.pdf>

Customs Notification(Non-Tariff)

Notification No. 13/2022-Customs (N.T.)

Date – 3rd March 2022

Exchange rates Notification No.13/2022-Cus
(NT) dated 03.03.2022-regarding

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No.10/2022-Customs(N.T.), dated 17th February, 2022 except as respects things done or omitted to be done before such supersession, CBIC has determined the rate of exchange of conversion of each of the foreign currencies into Indian currency or vice versa with effect from 4th March, 2022, relating to imported and export goods.

For more details , please follow -

<file:///D:/TRD-Deba/Downloads/csnt13-2022.pdf>

Notification No. 14/2022-Customs (N.T.)

Date – 3rd March 2022

Amendment in the Notification No. 12/97-Customs (NT) dated the 2nd April, 1997

CBIC has made further amendments in the Notification No. 12/97-Customs (NT) dated the 2nd April, 1997, namely:

In the said notification, in the Table, against serial number 4, relating to the State of Gujarat, in column (3) the item (ix), and the corresponding entry thereto in column (4) shall be omitted.

For more details , please follow -

<file:///D:/TRD-Deba/Downloads/csnt14-2022.pdf>

Notification No. 15/2022-Customs (N.T.)

Date – 8th March 2022

Fixation of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver- Reg.

CBIC has made further amendments in the Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001.

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
1	1511 10 00	Crude Palm Oil	1377 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1420 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1399 (i.e., no change)
4	1511 10 00	Crude Palmolein	1426 (i.e., no change)
5	1511 90 20	RBD Palmolein	1429 (i.e., no change)

For more details, please follow -

<file:///D:/TRD-Deba/Downloads/csnt15-2022.pdf>

Notification No. 16/2022-Customs (N.T.)

Date – 11th March 2022

Exchange rates Notification No.16/2022-Cus (NT) dated 11.03.2022-regarding

CBIC has made further amendments in the Notification

No.13/2022-CUSTOMS (N.T.), dated 3rd March, 2022 with effect from 12th March, 2022.

In the SCHEDULE-I of the said Notification, for serial No.18 and the entries relating thereto, the following shall be substituted, namely: -

SCHEDULE-I

Sl.No	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(For Imported Goods)	(For Export Goods)
18.	Turkish Lira	5.30	4.95

For more details, please follow -

<file:///D:/TRD-Deba/Downloads/csnt16-2022.pdf>

Customs Circulars

Circular No. 05/2022-Customs

Date – 4th March 2022

Toolkit for Anti-evasion/Preventive teams

With a view to enhance the efficiency and professionalism of officers/teams deployed for carrying out anti-evasion/anti-smuggling work, particularly when they are required to search premises, vehicles; verify a stock of goods; draw up a panchnama or to arrest a person away from their office premises, Board has received a suggestion that a standard toolkit may be provided.

In this regard, the undersigned is directed to say that officers/teams deployed for such work in Customs or CGST formations may be equipped with a suitable toolkit. A tentative list of items which could be considered for inclusion in the toolkit is given as Annexure-A. The list is suggestive in nature and may be modified so as to suit local needs.

Annexure-A

Suggested list of items in toolkit for Anti evasion

- i. Battery Power Banks;
- ii. Binoculars;
- iii. Car Inverter to operate Printer etc. independently;
- iv. Comprehensive First Aid box;
- v. Drug Detection/ Narcotics test kit;
- vi. Fabric thickness gauge;
- vii. Faraday Bag (cuts off Mobile etc. from any sort of radio-waves and prevents remote tampering/ Deletion of Data of mobile etc.);
- viii. File kit containing Copies of Summons, Panchnama, Test Memo etc.;
- ix. GPS Tracker;

- x. Hand held metal detector;
- xi. High Power LED Torch;
- xii. High precision digital weighing machine, closed door;
- xiii. Modern Search Lights;
- xiv. Multipurpose Screwdriver set;
- xv. Night vision devices;
- xvi. Stationery (Scissor, Stapler, Pen, Marker, Cello tape etc.);
- xvii. Swiss Knife;
- xviii. Videoscope

For more details, please follow -

<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2022/Circular-No-05-2022.pdf>


Direct Tax Notification

Notification No. 14/2022-Customs (N.T.)

Date – 3rd March 2022

Notification regarding Sri Shankara Cancer Foundation

In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with rules 5C and 5E of the Income-tax Rules, 1962, CBDT has approved 'Sri Shankara Cancer Foundation, Bangalore (PAN: AAHTS5593F)' under the category of 'University, College or other institution' for Scientific Research for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

This Notification shall apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2021-22) and accordingly shall be applicable for Assessment Years 2022-2023 to 2026-2027. 



PRESS RELEASE

Income Tax Department conducts searches in Mumbai

Date – 3rd March 2022

The Income Tax Department carried out search and seizure operations on 25.02.2022 on certain contractors executing contracts of Brihanmumbai Municipal Corporation (BMC), a prominent person and their close associates. In all, more than 35 premises in Mumbai have been covered during the search operation.

During the course of the search operation, numerous incriminating documents, loose sheets and digital evidences have been found and seized. The evidences so seized strongly indicate a close nexus between these contractors and the said person. Particulars of about 3 dozen immovable properties, whose value could be more than Rs. 130 crore have also been detected. It includes properties acquired either in their name or their associates or benamidars. Evidences of their involvement in international hawala transaction and routing of the ill-gotten money to certain foreign jurisdictions have also been recovered. Loose sheets and excel files with details of unaccounted cash receipts and payments aggregating to several crores have also been found and seized, which have not been recorded in the regular books of account.

In the case of contractors, the seized documents reveal the modus-operandi adopted by them for large-scale suppression of taxable income by inflating their expenses. For this purpose, the prominent recourse is over-invoicing of sub-contract expenses through a maze of entities and by claiming non-genuine expenses. Certain instances show that cash has been taken out from these entities and the same has been utilized for obtaining undue favours for awarding of contracts and also for making unaccounted payments for investments in properties. The preliminary investigation indicates that these contractors have evaded income to the extent of Rs. 200 crore on account of the above malpractices.

During the search operation, undisclosed cash of Rs. 2 crore and jewellery of Rs. 1.5 crore have been seized so far.

Income Tax Department conducts searches in a major Telecom Group

Date – 3rd March 2022

The Income Tax Department conducted search & seizure operations on a multinational group, engaged in distribution of telecom products and providing captive software development services, on 15.02.2022. The ultimate shareholding of the group lies with a foreign entity of a neighbouring country. The searches, which were spread across Delhi, Gurugram and Bengaluru covered the main business premises and also the residential premises of the key office bearers.

The search action has revealed that the group has made inflated payments against receipt of technical services from its related parties outside India. The assessee company could not justify the genuineness of obtaining of such alleged technical services in lieu of which payment has been made as also the basis of determination of consideration for the same. The expenses debited by the assessee company towards receipt of such services are to the tune of Rs. 129 crore over a period of five years.

During the search, it was found that, the assessee group has debited more than Rs.350 crore in its books of account in recent financial years towards royalty to its related party. Such expenses have been incurred for the use of brand and technical know-how related intangibles. During the search, the group has failed to substantiate receipt of any such services/technical know-how, or the basis of quantification of royalty rate for such claim. Consequently, the rendering of services and such royalty payments become highly questionable and prima facie, disallowable as business expenses as per extant Income Tax law.

Evidences gathered and statements recorded during the search also reveal that one of the group entities engaged in providing software development services, has been disclosing lower net margins from the related parties, by claiming its operation to be of low-end nature. However, the evidences collected during the investigation indicated that this entity has been rendering significant services/operations of high-end nature. On this aspect, suppression of income of Rs. 400 crore has been detected.

The search action has further revealed that the group has manipulated its books of account to reduce its taxable income in India through creation of various provisions for expenses, such as provisions for obsolescence, provisions for warranty, doubtful debts/ loans & advances etc., which have little or no scientific/ financial rationale. During the investigation, the group has failed to provide any substantial and appropriate justification for such claims.

TB

INDIRECT TAX JUDGEMENTS

Marine vessels' engines of defence department would fall under heading 8906 & taxable at 5%: The AAR, Tamil Nadu

FACT OF THE CASE

The applicant was registered under GST and engaged in importing outboard motors from Japan. It filed an application for advance ruling to determine taxability of marine engines supplied to defence department and other agencies used for patrolling/flood relief and rescue purposes.

DECISION OF THE CASE

The Authority for Advance Ruling observed that the applicant would sale engines to defense department and Naval base at Cochin. The vessels would be used by the defence and other agencies for patrol, relief and rescue operations fall under Customs Tariff Heading 8906- Other vessels including warships and lifeboats other than rowing boats. As per entry at Sl. No. 252 of Annexure-I of Notification No. 01/2017-C.T (Rate), dated 28-6-2017, parts of goods of headings 8901, 8902, 8904, 8906, 8907 falling under any chapter of the Customs Tariff attracts GST at 5%.

Therefore, if the marine engines supplied for use as part of vessel falling under tariff heading 8906, which would be used by the department of defence and Naval base for patrol, relief and rescue operations, then such engines as part of such vessels would only attract GST at the rate of 5%.

No GST on health care services agreed to be provided for next 20 years in lieu of lump sum payment: The AAR, Gujarat

FACT OF THE CASE

The applicant was planning to establish a multi-specialty hospital and provide health care services to patients. It devised a plan for providing health care services for next 20 years for which a lump sum amount of Rs. 10 lacs would be charged. It filed an application for advance ruling to determine taxability of lump sum amount received for providing health care services.

DECISION OF THE CASE

The Authority for Advance Ruling observed that the applicant would be providing services of health care and as per the details of plan submitted by the applicant, the health care services would be provided to family, i.e.,

member, spouse and up to two children (age below 21 years). The consideration would be received in lump sum for health care services and it would tie-up with the other hospital for diagnosis which would not alter the scope of supply of health care services by the applicant to its service recipients. Therefore, it was held that services supplied by applicant under its plan would be exempted under GST.

Popcorn classified under tariff heading 1904 10 90 and taxable at 18% GST: The AAR, Uttar Pradesh

FACT OF THE CASE

The applicant was engaged in the business of manufacturing and sale of eatable item ready to eat 'Popcorn' with various flavours in retail packs. It filed an application for advance ruling to determine the classification and GST rate on supply of Popcorn.

DECISION OF THE CASE

The Authority for Advance Ruling observed that the product "Popcorn" would be manufactured from maize Corn by heating in an electric kettle and due to the heat of kettle, it turned into puffed corns/popcorns and then to make it palatable other ingredients like salt and turmeric powder would be added to it and a negligible quantity of oil would also be used for the purpose of sticking the salt and turmeric on the maize/corn. Thus it would be a ready to eat prepared food and shall fit under the description as 'Prepared foods obtained by the roasting of cereal'. This description would attract classification under chapter sub-heading 1904 10 90 and shall be taxable at 18% under GST.

ITC not available on GST paid for transfer of rights of industrial plot for construction of immovable property: The AAR, Gujarat

FACT OF THE CASE

The applicant purchased rights of an industrial plot situated in an industrial estate from transferor. The transferor charged GST at 18% on the sale of transferring the rights of the industrial plots by executing the deed of assignment. It filed an application for advance ruling to determine whether it would be entitled to claim ITC.

DECISION OF THE CASE

The Authority for Advance Ruling observed that the applicant purchased rights of industrial plot from transferor and building would be constructed after land was acquired on lease. The legislature has clearly expressed its intent that

ITC shall not be available in respect of services pertaining to land received by a taxable person for construction of an immovable property even when such services are used in course or furtherance of business. Therefore, GST amount paid by applicant on leasing services received was blocked credit vide section 17(5)(d) and thereby ineligible for availment of ITC.

18% GST applicable on Poultry Crates, can be Treated as Article for Conveyance or Packing of Goods, of Plastics: The AAR, Maharashtra

FACT OF THE CASE

The applicant, M/s Nilkamal Ltd. is engaged in manufacturing a wide range of products used in storage, handling, and transportation of goods, including products like plastic carts, poultry crates, plastic pallets, insulated iceboxes and fish tubs, waste management tools, road safety products, hospitality solutions, aquaculture fish cage, manhole chambers, ripening solutions, material handling equipment, metal shelving and racking systems.

The applicant approached the AAR bench in respect of the classification of the product "poultry crates" which is used for safe and convenient transportation of live birds. The primary contention of the applicant is that the impugned product falls under chapter 8436 as poultry-

keeping machinery because the impugned poultry crates are manufactured especially for the purpose of use in carrying and transporting live birds from farm to plants; that they are different from ordinary crates/containers and further these poultry crates are manufactured keeping into consideration the safety, hygiene and reduce mental stress to live birds. But the applicant has not brought out anything on record to even remotely suggest that the impugned goods can be considered as machinery.

DECISION OF THE CASE

The bench of State Tax held that "the impugned product i.e. the poultry crates is an article of plastic. It is used for the conveyance of poultry and from a reading Chapter 39, it is clear that the said product is clearly covered under sub-section 392310 of the Tariff.

However, it is seen that the subject product does not fall under 39231010; 39231020; and 39231040. Thus, the impugned product will be covered under the residual i.e. 39231090 of the Tariff and hence attract GST of 9%".

The Maharashtra bench of the Authority for Advance Rulings (AAR) has held that 18% GST on Poultry Crates can be treated as articles for conveyance or packing of goods, or plastics.

18

DIRECT TAX JUDGEMENTS

'Agreement to Sale' can't be considered as date of purchase of property for computing Sec. 54 deduction: ITAT

FACT OF THE CASE

1. The assessee and his wife booked a new residential house property. The assessee made most payments to the builders by availing of a mortgage loan. Later, the assessee and his wife sold a residential flat and utilized the sale proceeds to repay the mortgage loan. The assessee claimed deduction under section 54 and claimed nil long-term capital gain in the return of income.
2. During the assessment proceeding, Assessing Officer (AO) denied the benefit of deduction under section 54. AO was of the view assessee had not purchased the new Residential House within the period specified in Section 54. According to him, the new house was purchased on the date the Agreement for Sale was registered.

3. CIT(A) justified denial of section 54 relief to the assessee. Aggrieved-assessee filed the instant appeal before the Tribunal.

DECISION OF THE CASE

1. The Tribunal held that the AO and CIT(A) had taken the date of registration of 'Agreement For Sale' as the date of purchase. It should be noted that this agreement is not a sale/conveyance deed. It is only an agreement for sale between the promoters and developers who have agreed to sell the assessee a flat in a multi-storey building.
2. When the Agreement for Sale was registered, the multi-storey building was not yet constructed, and the obligation of the assessee to make payment is linked to construction.
3. Thus, the assessee's claim of the deduction is to be reckoned from the date of handing over of the

possession of the flat by the builder to the assessee. Accordingly, the date on which the assessee took over possession of the new house should be taken as the date of purchase to allow section 54 deduction.

Arbitral award received for release of right to sue due to breach of contract is capital receipt not taxable: ITAT

FACT OF THE CASE

1. Assessee entered into registered agreements to purchase certain agricultural land parcels with original landowners. The assessee paid various amounts to the original landowners as agreed. Later, assessee found that the original landowners had also sold land parcels in question to family members.
2. Original landowners, purchasers and assessee went through various levels of litigations to claim rightful ownership of land parcels. Later, the assessee and original purchasers referred the matter for arbitration to resolve the disputes regarding rightful ownership outside the Court.
3. The original purchasers sold the disputed land, and out of such sale proceeds, a sum of Rs. 70 crores were apportioned to the assessee in consonance with the arbitration award. During assessment proceedings, Assessing Officer (AO) held that compensation for relinquishment for the right to sue is chargeable to tax as capital gains. On appeal, CIT(A) reverse the order of AO. AO filed the instant appeal before the Tribunal.

DECISION OF THE CASE

1. The Tribunal held that the rights of the assessee arising under the sale agreement with the original landowners were frustrated in view of another sale agreement of the same land parcels in favour of the other party. The assessee received certain consideration by way of damages as a culmination of ongoing vexatious dispute towards rightful ownership of land parcels in question.
2. However, the proceedings on the challenge for rightful owner of land before the Court of law continued and had not come to an end. As a result, the right of the assessee to sue the defaulting party was open and subsisting.
3. The compensation received was an off-shoot of the right to sue, an untransferrable right in personam of capital nature. The plea on behalf of the revenue that the assessee had nearly exhausted its right to sue has to be seen from the litigant's point of view.
4. Thus, these receipts towards compensation do not fall

within the sweep of expression 'property of any kind' notwithstanding its very wide connotations. Merely because a right towards compensation surfaced as a result of the sale of disputed land would not per se govern its taxability unless such right can be termed a 'capital asset'.

Assessee paying rent to wife entitled to claim HRA benefit: ITAT

FACT OF THE CASE

1. The assessee claimed the benefit of House Rent Allowance (HRA) on rent paid to his wife from September 2012 to March 2013. During the assessment proceedings, Assessing Officer (AO) asked the assessee to explain the capacity of his wife to purchase the property.
2. Assessee said that his wife had purchased the property for which he funded Rs. 87.50 lacs, and the remaining amount was invested from her sources, i.e., the maturity of Fixed Deposits. However, AO noticed that the assessee's wife had no independent source of income to invest in FDs. Thus, he clubbed the rental income in the hands of the assessee.
3. CIT(A) confirmed the order of AO. Aggrieved-assessee filed the instant appeal before the Delhi Tribunal.

DECISION OF THE CASE

1. The Delhi Tribunal held that though the assessee's wife had low returned income, she had received a loan from the assessee. She also duly repaid that loan from the redemption of mutual funds and liquidation of fixed deposits. There is no bar on the part of the assessee to extend a loan from his known sources of income to his wife. Similarly, there is no bar on the assessee's wife to repay the loan from her mutual funds and fixed deposits.
2. The assessee had paid house rent, and the recipient, the assessee's wife, had declared the same under the head's income from house property in her returns which was accepted by the revenue. The house was also registered in the name of the wife. The observation that the assessee had got inadequate income; hence he couldn't afford to purchase a house can't be accepted as the sources for purchase of the house in the hands of the wife were proved rather never doubted.
3. Further, CIT(A) contention that the husband cannot pay rent to the wife is devoid of any legal implication supporting any such contention. Hence, keeping in view the entire facts of the case, the benefit of HRA was to be allowed to the assessee.



Date of possession of new flat to be considered to calculate threshold limit to allow sec. 54F deduction: ITAT

FACT OF THE CASE

1. The assessee sold agricultural land vide registered sale deed dated 28-12-2007, and net long term capital gain from the sale of the said land was deposited in Capital Gain Account Scheme.
2. After that, a search operation was conducted under section 132 at the business premises of a group wherein various documents belonging to the assessee were found and seized. A notice under section 153C was served upon the assessee, and he filed a revised return of income claiming deduction under section 54F.
3. Assessing Officer (AO) believed that the actual date of land sale was 28-12-2007, but the residential flat was purchased on 12-12-2006 as per sale deed, and since the flat was not purchased within one year of sale of land, the claim was made under section 54F could not be allowed. Thus, he added back the deduction claimed under section 54F.
4. The Commissioner (Appeals) confirmed the view taken by the AO. Aggrieved-assessee filed the instant appeal before the Tribunal.

DECISION OF THE CASE

1. The Tribunal held that the revenue authorities had claimed that the flat was purchased on 12-12-2006, and the assessee claimed that the date of purchase was 10-2-2007. This was the only point of difference between the revenue authorities and assessee.
2. From the perusal of records, it was found that the registered sale deed was executed on 12-12-2006. Still, possession of the said flat was given to the assessee on 10-2-2007. The transfer of residential flat in favour of the assessee was completed only when the possession was given, i.e. 10-2-2007.
3. On adopting the date of purchase of flat on 10-2-2007, the assessee's claim for section 54F would be valid as it was within one year. Therefore, the assessee had rightly claimed the deduction under section 54F for the purchase of residential flat.

No tax liability on the Receipt of security deposit under Joint Development Agreement (JDA) unless possession of the property is transferred: NCLAT

FACT OF THE CASE

1. The assessee entered into a development agreement and three others to extend her land for joint development with a company. The joint development agreement (JDA) stated that Rs. 7 crores were to be paid to the assessee, and possession of the property was to be handed over to the developer.
2. The Assessing Officer (AO) held that the transaction had culminated in the transfer of immovable property, thereby attracting long term capital gain. Accordingly, he treated Rs. 7 crores as long-term capital gain in the hands of the assessee.
3. On appeal, the CIT(A) upheld the order of AO. Aggrieved-assessee filed the instant appeal before the Tribunal. The assessee contended that she had only entered into JDA and didn't transfer the immovable property as per the provisions of section 2(47) read with the Transfer of Property Act, 1882.

DECISION OF THE CASE

1. The Hyderabad Tribunal held that the assessee had contributed her immovable property for the joint development of the property. Eventually, when her share in the developed property is sold, she will benefit from gain or loss, as the case may be, unless the assessee opts to retain the developed property.
3. Further, it is pertinent to mention that the amount received by the assessee of Rs. 7 crores were only an interest-free refundable security deposit for ensuring the project is completed as per the terms of the agreement. The assessee had only permitted the developer to develop the project on her land. Thus, it couldn't be construed that the possession of the immovable property of the assessee was vested with the joint developer as per the provisions of the Act. Considering these facts and circumstances of the case, it is apparent that the assessee shall not be liable to be taxed for entering into a JDA when neither the assessee have received any consideration nor handed over possession of the immovable property during the relevant assessment year.

TB



DIRECT TAX CALENDER – MARCH, 2022

DESCRIPTION	DUE DATE
<p>1. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2022.</p> <p>2. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2022.</p> <p>3. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2022.</p>	2nd March, 2022
<p>Due date for deposit of Tax deducted/collected for the month of February, 2022. 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.</p>	7th March, 2022
<p>1. Fourth instalment of advance tax for the assessment year 2022-23.</p> <p>Due date for payment of whole amount of advance tax in respect of assessment year 2022-23 for assessee covered under presumptive scheme of section 44AD / 44ADA.</p> <p>2. Due date for filing of return of income for the assessment year 2021-22 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A apply.</p> <p>3. Return of income for the assessment year 2021-22 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s).</p>	15th March, 2022
<p>1. Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2022.</p> <p>2. Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2022.</p> <p>3. Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2022</p>	17th March, 2022
<p>1. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of February, 2022.</p> <p>2. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of February, 2022.</p> <p>3. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of February, 2022</p>	30th March, 2022
<p>1. Due date for linking of Aadhaar number with PAN.</p> <p>2. Country-By-Country Report in Form No. 3CEAD for the previous year 2020-21 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group.</p> <p>3. Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2020 to March 31, 2021) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.</p> <p>4. Filing of belated/revised return of income for the assessment year 2021-22 for all assessee (provided assessment has not been completed before March 31, 2021).</p> <p>5. Filing of application in Form 10A for registration/provisional registration/intimation/approval/provisional approval of Trust, institutions or Research Associations, etc. (which was required to be filed on or before 30-06-2021).</p> <p>6. Filing of application in Form 10AB for conversion of provisional registration into regular registration or renewal of registration/approval after five year of registration/approval of Trust, institution, etc. (which was required to be filed on or before 28-02-2022)</p>	31st March, 2022

IMPORTANT RETURN DUE DATE – GST MARCH 2022

GSTR 1		
	For the period	Due Date
Turnover More than INR 1.5 Crore	February 2022 (Monthly)	11th March 2022
Turnover Upto INR 1.5 Crore	Jan – Mar 2022 (Quarterly)	13th April 2022
IFF (Optional)	January 2022 (Monthly)	13th March 2022

GSTR 3B		
	For the period	Due Date
Annual Turnover upto INR 5 Crore in Previous FY	February 2022	20th March 2022
Annual Turnover more than INR 5 Crore in Previous FY	February 2022	20th March 2022
Turnover Upto INR 5 Crore (for Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim.)	Jan – Mar 2022 (Quarterly)	24th April 2022
Turnover Upto INR 5 Crore (for Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.)	Jan – Mar 2022 (Quarterly)	22nd April 2022

COMPOSITION DEALER		
	For the period	Due Date
GST CMP-08	Jan – Mar 2022 (Quarterly)	18th April 2022
GSTR 4	Financial Year 2021-22	30th April 2022

	For the period	Due Date
GSTR 5 (Non- Resident Foreign Taxpayer)	February 2022 (Monthly)	20th March 2022
GSTR 5A (NRI OIDAR Service Provider)	February 2022 (Monthly)	20th March 2022
GSTR 6 (Input Service Distributor)	February 2022 (Monthly)	13th March 2022
GSTR 7 (TDS Deductor)	February 2022 (Monthly)	10th March 2022
GSTR 8 (TCS Collector)	February 2022 (Monthly)	10th March 2022

E-PUBLICATIONS OF TAX RESEARCH DEPARTMENT

Impact of GST on Real Estate	Handbook on GST on Service Sector
Insight into Customs - Procedure & Practice	Handbook on Works Contract
Input Tax Credit & In depth Discussion	Handbook on Impact of GST on MSME Sector
Exemptions under the Income Tax Act, 1961	Insight into Assessment including E-Assessment
Taxation on Co-operative Sector	Impact on GST on Education Sector
Guidance Note on GST Annual Return & Audit	Addendum_Guidance Note on GST Annual Return & Audit
Sabka Vishwas-Legacy Dispute Resolution Scheme 2019	An insight to the Direct Tax- Vivad se Vishwas Scheme 2020
Guidance Note on Anti Profiteering	International Taxation and Transfer Pricing
Advance Rulings in GST	Handbook on E-Way Bill
Handbook on Special Economic Zone and Export Oriented Units	Taxation on Works Contract

For E-Publications, Please visit Taxation Portal -
<https://icmai.in/TaxationPortal/>

TAXATION COMMITTEES - PLAN OF ACTION

Proposed Action Plan:

1. Successfully conduct all Taxation Courses.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/ registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

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