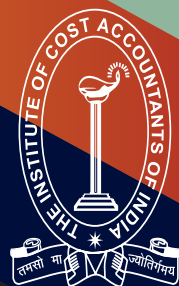


May, 2022

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Azadi Ka
Amrit Mahotsav

TAX Bulletin

★ ★ VOLUME - 112 ★ ★



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

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“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.

May, 2022

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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						

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Course Details

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

Courses for Colleges & Universities by the Tax Research Department

Modalities

Eligibility

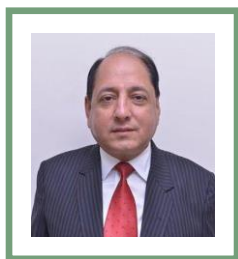
- ▲ B.Com/ BBA pursuing or completed
- ▲ M.Com/ MBA pursuing or completed

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...!!!

A Path breaking Decision was taken by the Hon'ble Supreme Court by providing its ruling on Thursday 19th May 2022 in the case of ocean freight which is set to give relief to several Indian companies and importers could also change the way the Goods and Services Tax (GST) framework operates in the country. The Supreme Court ruling has held that GST on ocean freight paid in case of import of goods is unconstitutional. Also, the Indian importers who had paid such tax will be eligible to refund. Further, those importers who had not paid the tax on import of services will now not be required to pay tax because of this Supreme Court ruling.

Also in the Indirect Tax arena, a new tax rate of 6% IGST or 3% CGST+ 3% SGST has been introduced on certain goods vide Notification No. 02/2022 dated 31st March 2022. Changes are being made on the GST portal to include this rate in GSTR-1. As a temporary measure, taxpayers who have to report goods at this rate may do so by reporting the entries in the 5% heading and then manually increasing the system computed tax amount to 6%. This can be done by entering the value in the 'Taxable value' column next to 5% tax-rate and then increasing the system computed tax-amount to 6% IGST or 3% CGST + 3% SGST in the 'Amount of Tax' column under the relevant Table, namely B2B, B2C or Export, as applicable. This will ensure that correct tax amount is reported in GSTR-1. Meanwhile, this rate will be made available on the GST portal shortly.

Due to technical glitches on the GST portal, the government has extended the due date for GSTR-3B for April till 24th May 2022 via notification number 05/2022 . Also, CBIC has extended the deadline of the GST PMT-06 form till 27th May 2022 via notification number 06/2022.

In the direct Tax front, Circular regarding use of functionality under section 206AB and 206CCA of the Income-tax Act, 1961 has been published. Finance Act, 2021 inserted two new sections 206AB and 206CCA in the Income-tax Act 1961 which took effect from 1st July, 2021. These sections mandated tax deduction (section 206AB) or tax collection (section 206CCA) at higher rate in case of certain non-filers (specified persons) with respect to tax deductions (other than under sections 192, 192A, 194B, 194BB, 194LBC and 194N) and tax collections. Higher rate was twice the prescribed rate or 5%, whichever is higher.

GST course for colleges and universities was completed at Taradevi Harakhchand Kankaria Jain College, with exam being held on 24th May,2022. The ensuing batches of all the Taxation Courses have commenced and classes are going on in full swing. Exam for 26 Batches of all the Taxation courses was conducted for the entire day on 08.05.2022. We congratulate the students who have successfully cleared their examinations and would be awarded with the pass certificate very soon.

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 May 2022



CMA Chittaranjan Chattopadhyay
17th May 2022

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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



CMA Utpal Kumar Saha
Cost Accountant

Pure Services to Govt

An analysis of the applicability of GST on pure services provided to the Central Government, State Government, Local Authority, Governmental Authority, and Government Entity in light of the notification no 12/2017- Central Tax (Rate):

Various queries and doubts have been observed in the area of pure services provided to the Central Government, State Government and Local Authority and the applicability of exemption notification in thereto.

Before going into the details of the instant notification, we are evaluating the various aspects of Goods and Services Tax on services provided by the Government or Local Authority.

Whether Services rendered by the Central Government, a State Government or a Local Authority is a business activity:

The definition of business is an inclusive one. The provision of section 2(17)(i) of CGST Act, 2017 includes any activity or transaction undertaken by Central Government, a State Government or any Local Authority in which they are engaged as public authority is a business. The activities of the Government or Local Authority as a public authority are a business in nature.

It is clear that services rendered by the Central Government or State Government or a Local Authority will be in the nature of business and under the ambit of GST unless specifically exempted.

Now, we are moving towards the moot question of the applicability of the notification as to the provision

of pure services to the Central Government, State Government, Local Authority, Governmental Authority or a Government Entity in light of the Exemption Notification No 12/2017 – Central Tax (Rate) Dated 28-06-2017:

SI No 3: Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government or State Government or Local Authority or a Governmental Authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or to any function entrusted to a Municipality under article 243W of the Constitution.

On analysis of the above exemption notification, it is found that the said notification has the following ingredients:

- a) Services are in the nature of pure services;
- b) Services are to be supplied to the following entities –
 - (i) Central Government;
 - (ii) State Government;
 - (iii) Local Authority;
 - (iv) Governmental Authority;
 - (v) Government Entity.
- c) Service Activities thus provided must be in relation to the function entrusted to the Panchayat or Municipality under Article 243G/ 243W of the Constitution.

Each element of the notification is discussed hereinafter.

(a) Services are in the nature of pure services:

The services rendered to the said authorities will



be of the nature of pure services. If any goods are involved in the course of rendering of services then the same will not be covered under this serial number of the notification as this will not be a pure service. A composite supply of two or more pure services shall also be considered as these are pure services. However, the composite supply of goods and services will be discussed later.

(b) Services are to be supplied to the Central Government, a State Government, any Local Authority, a Governmental Authority or a Government Entity:

The definitions of the terms Central Government, State Government, Local Authority, Governmental Authority or Government Entity have not been defined under Central Goods and Services Tax Act, 2017, hereinafter referred to as CGST Act. However, CGST Act has defined the term Government by referring the meaning as the Central Government and a similar provision is in the respective State GST Law (SGST Act). The definition of Governmental Authority and Government Entity are provided in the definition part of Notification No 12/2017 – Central Tax (Rate). The definitions are as follows:

Clause no 2(zf) of Notification 12/2017 – Central Tax (Rate):

Governmental Authority means an authority or a board or any other body-

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government, with 90 percent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under Article 243W of the Constitution or

to a Panchayat under Article 243G of the Constitution.

Clause no 2(zfa) of Notification 12/2017 – Central Tax (Rate):

Government Entity means an authority or a board or any other body including a society, trust, corporation,-

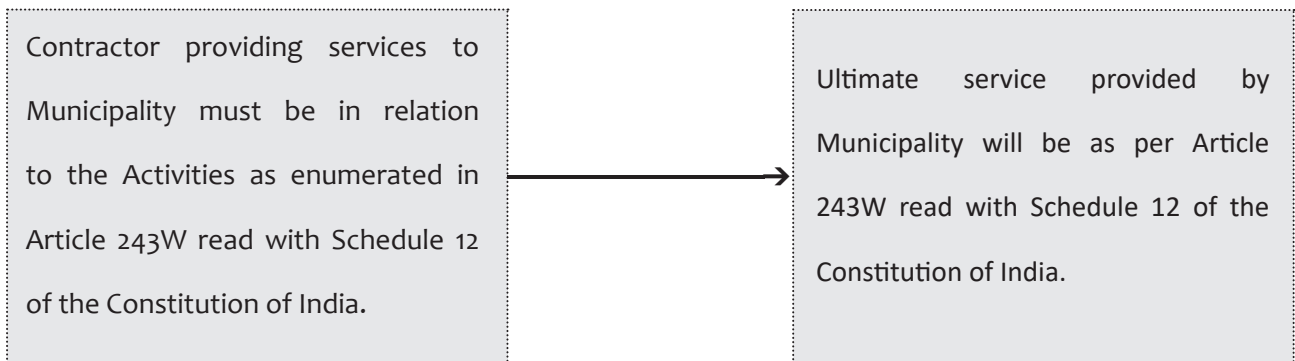
- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out any function entrusted by the Central Government, State Government, Union Territory or local authority.

- (c) Service Activities thus provided must be in relation to the function entrusted to the Panchayat or Municipality under Article 243G/ 243W of the Constitution:

The services rendered to the said authority shall be in relation to the statutory functions as entrusted to the Panchayat or Municipality. The nature of the service shall be in relation to the services provided as enumerated under Schedule 11 and 12 of the Constitution. In order to get the details of the service rendered to the aforesaid authority, one has to go into the details of the work order/ purchase order issued by the respective authorities for the supply of pure services. In addition to the work order, one has to check the Notice Inviting Tender (NIT) documents to understand the actual nature of the service and the purpose of the service rendered to the said authority.

Sometimes, Municipality provides the Marriage Hall/ Community Center to the General public under a specific consideration. The letting out of the marriage hall is not the function of the municipality as entrusted under Article 243W of the Constitution of India. The security services provided to the Marriage Hall of the Municipality are not for the function of the Municipality and hence the same is not exempted from GST.





Take another example. It has been observed that Municipality now a day sublet the work of garbage cleaning, drainage improvement, and sanitization work and the contractors are doing such work of sanitization, solid waste cleaning including garbage cleaning. These activities are in the nature of activities as entrusted to a Municipality. The contractors who are providing pure services to Municipality in relation to the above function are also exempted from the GST net.

The services rendered to the said authority shall be in relation to the function entrusted to the Municipality or Panchayat. One of the very important phrases used in the given notification is “*in relation to*” which needs to be further analyzed. The Apex Court in the matter of **State Of Karnataka vs Azad Coach Builders Pvt. Ltd. & Anr** has held that -

“The expression ‘in relation to’ are words of comprehensiveness, which might both have a direct significance as well as an indirect significance, depending on the context in which it is used and they are not words of restrictive content and ought not be so construed” (Para 24)

There may be an in-severable link between the services rendered to the above authority and the ultimate services for which such services are rendered. These shall be inextricably linked to each other. The ultimate services shall be the services that are entrusted to the Municipality or Panchayat.

If the ultimate services are not the services entrusted to the Municipality or Panchayat under Article 243W and 243G then the services provided to the said authorities shall not be exempted from GST.

Functions enumerated under Article 243G read with schedule 11 of the Constitution of India in relation to Panchayat are as follows:

ELEVENTH SCHEDULE (Article 243G)

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.

6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development. 26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Functions enumerated under Article 243W read with schedule 12 of the Constitution of India in relation to Municipality are as follows:

TWELFTH SCHEDULE (Article 243W)

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.

17. Public amenities including street lighting, parking lots, bus stops and public conveniences.

18. Regulation of slaughter houses and tanneries.

Although exemption under serial no 3 is covering the pure services to the above authorities. However, very next serial no 3A is also covering the same situation in case of composite supply consisting of both goods and services. The exemption is provided for composite supply also to the said authorities only when the contents of materials shall not be more than 25% of the total value of the supply. Rests of the conditions as laid down in serial no 3 are similar.

In this regard we may put some light on this considering various orders of the Authority of Advance Ruling in the context of serial no 3 of the Notification no 12/2017 – Central Tax (Rate).

a. M/s Maharashtra Ex-Servicemen Corporation Ltd. –

Wherein the hon'ble authority has ruled that security services rendered to various sites of Municipal Corporations, only if such pure services are supplied to the Municipal Corporation, in relation to function entrusted to such Municipal Corporation under Article 243W of the Constitution will be exempted.

b. National Security Services –

Wherein it has been held that security services rendered to Pimpri Chinchwad Municipal Corporation in relation to functions entrusted to Municipality under Article 243W of the Constitution are exempted.

However, the order of the Advance Ruling is applicable to the Applicant and its Jurisdictional Assessing Authority only.



CMA (Dr) Ashish Prakash Thatte
Cost Accountant



Ms Vijayalakshmi Pattar
co-author

GST- ON BEAT, OFF-BEAT AND BACK BEAT

Notices under GST Article 3: FORM DRC-01

I am thankful to Tax Research Team who has allowed me to start this series on Notices under GST. I will try to cover about as many notices issued under GST for various reasons and under various legal provisions and how a tax payer should deal with it. This is the third article in the series of Notices under GST.

Background and Legal Provision:

DRC-01: Rule 100(2):

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in FORM GST DRC-01, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15 and summary thereof shall be

uploaded electronically in FORM GST DRC-07.

Rule 142 (1) (a): Provisions under Rule 142 of the Central Goods and Services Tax (CGST) Rules, 2017 relating to “Notice and Order for Demand of Amounts Payable under the Act”, are as under:

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in FORM GST DRC-01.

Form GST DRC-01A under rule 142(1A) of the Rules indicates that it is a pre-show cause notice intimation with reference to Section 73(1)/ (5) or Section 74(1)/ (5) to an assessee so that either he may deposit the amount of tax and interest or he may disagree to the ascertainment resulting in show cause notice under Section 73(1) or Section 74(1), as the case may be.



FORM DRC-01 as under:

FORM GST DRC - 01
[See rule 142(1)]

Reference No: _____ Date: _____

To _____
 _____ GSTIN/ID
 ----- Name
 _____ Address

Tax Period ----- F.Y. ----- Act - _____

Section / sub-section under which SCN is being issued -
 SCN Reference No. ---- Date ----

Summary of Show Cause Notice

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
1	2	3	4	5	6	7
Total						

384

[See Rule 142 (1A)]

Part A

No.:

Date:

Case ID No.

To

GSTIN.....Name

me.....

Address.....

Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by , failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by , failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

Signature.....

Name.....

Designation.....



FAQs:

When does the Proper officer under GST serve show cause notice (SCN) to a person?

Following are the reasons:

- ✳ Tax not paid/short paid;
- ✳ Tax erroneously refunded;
- ✳ Input tax credit wrongly availed or utilized.

Along with SCN, what all details are issued by the Proper officer?

- ✳ Details of person to whom SCN is to be issued like GSTIN, address etc.
- ✳ Tax period, financial year, Section reference and SCN reference no.
- ✳ Brief facts of the case;

- ✳ Grounds; and
- ✳ Taxes and other dues (Interest, penalty and others).

What is the Time limit to issue SCN/Summary of SCN (DRC-01)?

- ✳ In case of Bona-fide defaulter: 2 years + 9 months from due date of filing of Annual return of relevant FY.
- ✳ In case of Mala-fide defaulter (i.e. cases of Fraud, Suspension etc.): 4 years + 6 months from due date of filing of Annual return of relevant FY.

Note: In cases where tax not paid but collected by recipient, SCN can be issued any time with no time limit.

Rights of the Registered Person/Tax Payer:

- ✳ On receipt of intimation in Form DRC-01A, a taxpayer can use the second part of the said form, i.e. Part B, to communicate to the officer.

Part B

Reply to the communication for payment before issue of Show Cause Notice
[See Rule 142 (2A)]

No.: _____ Date: _____

To
Proper Officer,
Wing / Jurisdiction.

Sub.: Case Proceeding Reference No.....- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.

Please refer to Intimation ID..... in respect of Case ID..... vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. through and the submissions regarding remaining liability are attached / given below:



✳ Through Part B, the taxpayer can communicate the following to the authorized officer:

- i) Details of part-payment of the ascertained tax liability.
- ii) Rejection of the ascertained tax liability (with

submissions supporting the rejection).

Duties of the Registered Person/Tax Payer:

The intimation in Part A of GST DRC-01A will explicitly mention the date by which the submissions against the ascertainment have to be filed.

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

Signature.....

Name.....

Designation.....

Common Advice to all the Taxpayers:

- ✳ Taxpayers are always advised to keep track of the details posted on the GST portal as a good practice and timely response to the notice.
- ✳ If any irregularity or error is found, the taxpayer should, if possible, attempt to correct the same in the latest return.

- ✳ Taxpayers should also reconcile all returns with each other, such as the turnover recorded in GSTR 1 with GSTR 3B and the generated e-way bills.
- ✳ Also, ITC reconciliation with GSTR 2A or GSTR 2B was used in GSTR 3B.



TAX UPDATES NOTIFICATIONS AND CIRCULARS

INDIRECT TAX

CUSTOMS –NON TARIFF NOTIFICATION

Notification No. 40/2022 - Customs (N.T.)

Date – 5th May 2022

Exchange rates Notification No.40/2022-Cus (NT) dated 05.05.2022-regarding

CBIC has determined the rate of exchange of conversion of each of the foreign currencies of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, which will be effective from 6th May, 2022, relating to imported and export goods.

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)
1	Australian Dollar	56.45	54.10
2	Bahraini Dinar	208.55	195.90
3	Canadian Dollar	60.90	58.80
4	Chinese Yuan	11.70	11.35
5	Danish Kroner	11.05	10.70
6	EURO	82.45	79.45

For more details, please follow -

<file:///D:/TRD-Deba/Downloads/csnt40-2022.pdf>

Notification No. 41/2022 - Customs (N.T.)

Date – 13th May 2022

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

CBIC has made 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	1703
2	1511 90 10	RBD Palm Oil	1765
3	1511 90 90	Others – Palm Oi	1734
4	1511 10 00	Crude Palmolein	1768

For more details , please follow -

<https://taxinformation.cbic.gov.in/view-pdf/1009301/ENG/Notifications>

DIRECT TAX

Notification No. 49/2022

Date – 5th May 2022

Income-tax (Twelfth Amendment) Rules, 2022

In exercise of the powers conferred by the section 245Q read with section 295 of the Income-tax Act, 1961 (43 of 1961), CBDT has made further amendments in Income-tax Rules, 1962, namely: —

1. Short title and commencement. –

(1) These rules may be called the Income-tax (Twelfth Amendment) Rules, 2022.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 44E, —

(i) in sub-rule (1), the words –in quadruplicate shall be omitted;



(II) for sub-rule (2), the following sub-rule shall be substituted, namely: – –

(2) The application referred to in sub-rule (1), the verification appended thereto, the annexures to the said application and the statements and documents accompanying the annexures, shall be, –

(a) in the case of an individual, –

(I) signed digitally, if he is required under these rules to furnish his return of income under digital signature, – –

(i) by the individual himself; or

(ii) where, for any unavoidable reason, it is not possible for the individual to sign the application, by any person duly authorised by him in this behalf:

Provided that in a case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the individual to do so, which shall be attached to the application; or

(II) communicated through his registered e-mail address, in any other case;

For more details, please follow – https://incometaxindia.gov.in/communications/notification/notification_no_49_2022.pdf

Notification No. 50/2022
Date – 6th May 2022

Income-tax Amendment (Thirteenth Amendment) Rules, 2022

In exercise of the powers conferred by the Explanation 3 to clause (23FE) of section 10 and fourth, fifth and sixth provisos to clause (23FE) of section 10, read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:

1. Short title and commencement. –

(1) These rules may be called the Income-tax Amendment (Thirteenth Amendment) Rules, 2022.

(2) They shall come into force from the date of their publication in the Official Gazette. 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 2DC, the following rule shall be inserted, namely: –

2DCA. Computation of minimum investment and exempt income for the purposes of clause (23FE) of section 10 of the Act. –

(1) For the purposes of clause (23FE) of section 10 of the Act, the percentages referred to in item (c), item (d) and item (e) of sub-clause (iii), and the exempt income referred to in the fourth, fifth and sixth proviso shall be calculated in accordance with this rule.

(2) The percentage referred to in item (c) of sub-clause (iii) of clause (23FE) of section 10 of the Act shall be calculated in the following manner, namely: -

$$\frac{(A+C+D) * 100}{B}$$

For more details , please follow - <https://incometaxindia.gov.in/communications/notification/notification-no-50-2022.pdf>

Notification No. 51/2022
Date – 9th May 2022

Income-tax (Fourteenth Amendment) Rules, 2022

In exercise of the powers conferred by clauses (i), (ii), (iii) and (iv) of first proviso to clause (23C) of section 10, ninth proviso to clause (23C) of section 10, sub-clauses (i) (ii), (iii), (iv), (v) and (vi) of clause (ac) of sub-section (1) of section 12A, sub-section (3) of section 12AB, first and fifth proviso to sub-section (1) subsection (1A) of section 35, clauses (i), (ii), (iii) and (iv) of first proviso to sub-section (5) of section 80G, third proviso to sub-section (5) of section 80G, clauses (viii) and (ix) of sub-section (5) of section 80G, read with section 295 of the Income-tax Act, 1961 (43 of 1961), CBDT has made further amendments in the Income-tax Rules, 1962, namely:-

1. Short title and commencement. These rules may be called the Income-tax (Fourteenth Amendment) Rules, 2022.

2. In the Income-tax Rules, 1962 in the APPENDIX-II, -

(i) In FORM No. 3CF, -

(a) for row 6b, the following row shall be substituted

For more details, please follow – <https://incometaxindia.gov.in/communications/notification/notification-no-51-2022.pdf>

Notification No. 52 /2022

Date – 9th May 2022

Notification No. 52/2022 [F. No. 370142/4/2021-TPL] /
SO 2161(E)

In exercise of the powers conferred by clause (i) of sub-rule (1), sub-rule (5) and sub-rule (6) of rule 2C, sub-rule (1), sub-rule (5) and sub-rule (6) of rule 5CA, clause (a) of sub-rule (1), sub-rule (5) and sub-rule (6) of rule 11AA and clause (i) of sub-rule (1), sub-rule (5) and sub-rule (6) of rule 17A of the Income tax Rules, 1962 the Central Board of Direct Taxes hereby amends the Notification Number 30 of 2021 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 1443(E), dated the 1st April, 2021, namely:-

2. In the said notification, in the opening paragraph, the words “and Commissioner of Income-tax (Exemption), Bengaluru” shall be omitted.

Notification No. 53/2022

Date – 10th May 2022

Income-tax (Fifteenth Amendment) Rules, 2022

In exercise of the powers conferred by clause (vii) of sub-section (1), sub-section(6A) of section 139A, and clause (ab) of Explanation to the said section read with section 295 of the Income-tax Act, 1961 (43 of 1961), CBDT has made further amendments in the Income-tax Rules, 1962, namely: -

1. Short title and commencement. — (1) These rules may be called the Income-tax (Fifteenth Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force after the expiry of fifteen days from the date of their publication in the Official Gazette.

For more details, please follow –

<https://incometaxindia.gov.in/communications/notification/notification-no-53-2022.pdf>

Circular No. 9 of 2022

Date – 9th May 2022

Guidelines under clause (23FE) of section 10 of the
Income-tax Act, 1961

The Finance Act, 2020, inter-alia, inserted clause (23FE) in section 10 of the Income-tax Act, 1961 to provide for exemption to wholly owned subsidiaries of Abu Dhabi Investment Authority (ADIA), sovereign wealth funds (SWF) and pension funds (PF) on their income in the nature of dividend, interest and long-term capital gains arising from investment made in infrastructure in India, during the period beginning with 01.04.2020 and ending on 31.03.2024 subject to fulfilment of certain conditions.

2. In order to incentivise infrastructure investments by specified persons in India the Finance Act, 2021, hereinafter referred to as “Finance Act”, inter alia, amended the following provisions of clause (23FE) of section 10 of the Act: (i) amended item (c) of sub-clause (iii) thereof to allow exemption for investment by specified person in Category I or Category II Alternative Investment Funds (hereinafter referred as AIF) which invest in one or more of the companies, enterprises or entities as referred to in item (b) (hereinafter referred to as “eligible infrastructure entity”) through domestic companies and Non-Banking Finance Companies or in AIFs investing in an Infrastructure Investment Trust referred to in sub-clause

(i) of clause (13A) of section 2 of the Act (hereinafter referred to as InvIT). Further, the Finance Act also relaxed the condition requiring an AIF to have investment in eligible infrastructure entity or InvIT from 100% to 50%;

For more details , please follow -

<https://incometaxindia.gov.in/communications/circular/circular-9-2022.pdf>

INDIRECT TAX JUDGEMENT

Services of limited end-user licence as part of packaged software classifiable as supply of goods

FACT OF THE CASE

1. M/s Keysight Technologies India Pvt. Ltd. is the Applicant and is engaged in the supply of scientific and technical equipment and time based & perpetual software license(s) to Public Funded Research Institutions registered with Government of India.
2. The Applicant sources the required products from other Keysight entities outside India and acts as a reseller of Keysight products in India and thus the Applicant does not own the IPRs for the said software supplied.
3. The Applicant submitted that they supply software license(s) to their customers for downloading the said software through internet and the usage of the said software is controlled through “encryption keys”; the said software is a packaged software but not tailor made one, to suit individual requirement and these software are “pre-designed” and “pre-developed”; they are charging 18% GST on their supply of software licence to the Public Funded Research Institutions and Institutions registered under Government of India.
4. The applicant raised the question
 - a) Whether software license supplied by the Applicant qualifies to be treated as computer software resulting in supply of goods & therefore to be classified under Chapter Heading 8523 80 20?
 - b) Whether the supply of licenses for internet downloaded software fall under the Serial No. 1 of the NN. 45/2017-CT(R)?

DECISION OF THE CASE:

1. Noted that the software supplied by the Applicant is a pre-developed or pre -designed software and made available through the use of encryption keys and hence it satisfies all the conditions that are required to be satisfied to cover them under the definition of ‘goods’.

2. Further, the goods which are supplied by the Applicant cannot be used without the aid of the computer and has to be loaded on a computer and then after activation would become usable and hence the goods supplied qualifies to be “Computer Software” and more specifically covered under “Application Software”.
3. Noted that the Explanatory Notes to the Scheme of Classification of Services stipulates that the SAC 997331 covers licensing services for the right to use computer software and databases but excludes the services of limited end-user licence as part of packaged software from the said SAC. Hence, held that the supply made by the Applicant is covered under “Supply of goods” and is covered under tariff heading 8523.
4. Observed that 45/2017-CT(R) stipulates the rate of 5%, if the goods of computer software is supplied to public funded research institutions subject to fulfilment of the conditions prescribed under column 4 of the said notification. In the instant case the Applicant is supplying computer software to a public funded research institution, under the administrative control of DRDO, Government of India. Further, the said institute has also furnished a certificate as required to fulfil the required condition.
5. Thus, the benefits of the 45/2017-CT(R) are applicable to the Applicant.

Ready to Eat’ Popcorn Sold In Retail Packages Attracts 18% GST

FACT OF THE CASE

- 1) M/s. Agro Tech Foods Limited, is in the business of selling ready to eat (RTE) popcorn.
- 2) The applicant raised the question
 - a) The applicant submitted that Heading 1904 includes prepared foods obtained by swelling or roasting of cereals or cereal products that are covered under Tariff Heading 1904
 - b) Thus, the popcorn being manufactured by the applicant by using the process of swelling by

heating would merit classification under Heading 1904.

DECISION OF THE CASE:

1. Specific entry will be preferred to a general entry
2. RTE popcorn is classifiable under tariff head '1904' @18%.

Bus body building on chassis owned by GST Registered customer attracts 18% GST

FACT OF THE CASE

1. The applicant, M/s. Vasant Fabricators Pvt. Ltd. (VFPL), is in the business of building the bodies of various vehicles falling under Chapter 87 of the First Schedule to the Customs Tariff Act, such as mounting of tankers, tippers, etc., on chassis provided by the owner of such chassis, either registered or unregistered.
2. The applicant submitted that they are physically receiving the goods, i.e., chassis owned by the principal, which are registered in some cases and not registered in some cases.
3. Thereafter, they will undertake the activity of fabricating the tanker, tipper, etc. With regard to the activity undertaken by them, they are charging the job-charges, which include the charges for fabrication of tanks, tippers, etc., and the mounting of the same on the chassis owned by the Principal.
4. The cost of raw materials used for fabrication of tanks, tippers, etc., is included in the said job charges raised under the tax invoice.
5. The applicant raised the question

Whether the activity of fabricating and mounting tankers, tippers, etc. on the chassis provided by the owner of such chassis, i.e., bus body building, would be covered under the category of Supply of Services.

DECISION OF THE CASE:

As per the Scheme of Classification of Services, we find subject supply merits to be classified at Heading 9988 'Manufacturing services on physical inputs (goods) owned by others' and precisely at Service code (Tariff) 998882 'other transport equipment manufacturing services.

Dismantling of existing sleeper and installation of new sleepers for Railways attracts 12% GST

FACT OF THE CASE

1. The applicant, Utkarsh India Limited, was awarded a contract by East Coast Railways, Khurda Road Division, Orissa for execution work for the dismantling of existing bridge timber/steel channel sleepers on the bridge, including removal of all fittings of sleepers and removing footpath, tie bar lacing/angle lacing etc. and fabrication, manufacture, and supply of H-beam steel sleepers and installation of the same.
2. According to the Letter of Acceptance, the applicant was awarded work for the renewal of existing 466 nos. of steel channel sleepers with H-Beam sleepers inclusive of all fixtures fastened over Br. No 66 (Dn), 13 (Up), and 63 (Up) under the jurisdiction of the Assistant Divisional Engineer, Track, Khurda Road.
3. The applicant raised the question

Whether the dismantling of existing sleeper fixings and/or installation of new (H-Beam Steel sleepers) amounts to the execution of original work and would attract IGST @12% in terms of Notification No. 20/2017-Integrated Tax (Rate) dated August 22, 2017.

DECISION OF THE CASE:

The instant supply is found to be a composite supply of works contract as defined in clause (119) of section 2 of the GST Act, but the supply cannot be regarded as composite supply of "original work" as defined in clause 2 (zs) of Notification No. 12/2017-Central Tax (Rate) dated June 28, 2017. The instant supply, therefore, shall not be covered under serial number 3(v) of Notification No. 20/2017 Integrated Tax (Rate) dated August 22, 2017, as amended, to attract tax @ 12%,

Transfer of Business unit shall be treated as a Supply of Services

FACT OF THE CASE

1. The applicant, Cosmic Ferro Alloys Limited, is in the business of manufacturing ferro alloys and cold rolled formed sections with its factories at Barjora (FERRO Unit) and Singur (CRF business) respectively. The entire operations of the applicant were segmented into two units, i.e., the FERRO Unit and the CRF Unit, and both the units are functional and running

- independently.
2. The applicant intended to sell its CRF unit as a whole, which involves transferring all the assets to the purchaser, which includes taking over all the liabilities due and payable as on the date of transfer for a lump sum consideration. The applicant has entered into a Business Transfer Agreement (BTA) with the purchaser.
 3. The applicant raised the question
 - a) Whether the transaction would amount to a supply of goods, supply of services, or supply of goods

and services.

- b) Whether the transaction would be covered under Entry No. 2 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017.

DECISION OF THE CASE:

“The transaction would be covered under Entry No. 2 of the Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 subject to fulfilment of the conditions to qualify as a going concern,” the AAR said.

11

DIRECT TAX JUDGEMENT

Consideration paid for purchase of advertisement space does not amount to 'Royalty' under the IT Act: ITAT Chennai

FACT OF THE CASE

1. The assessee ESPN India entered into a Re-seller agreement with ESPN Limited, United Kingdom for resale of advertisement space on websites owned by ESPN UK.
 2. ESPN India was required to make payments to ESPN UK as per the Re-seller Agreement. The Assessing Officer (AO), during the course of assessment, opined that the payments made by ESPN India to ESPN UK should be considered as "royalty" and hence ESPN India was liable for withholding tax on the said amount.
 3. The AO thus passed an order holding that the payments made by ESPN India to ESPN UK were in the nature of royalty under Section 9(1)(vi) of the Income Tax Act, on which the assessee ESPN India should have deducted tax at source.
 4. ESPN India contended that no copyright or right was granted to ESPN India to reproduce the software or any other property and that the assessee ESPN India was a mere reseller. The assessee added that neither the website nor the server of ESPN UK was placed under its control.
 5. The revenue department contended that ESPN India was conferred a right to upload advertisements on ESPN UK's website, thus the payment made by ESPN India to ESPN UK amounted to royalty on which the assessee should have deducted TDS under Section 195 of the Income Tax Act.
2. The ITAT held that under the Re-seller agreement, ESPN UK had control over the amount of advertising space available on the website and the nature of advertisements permitted to be displayed.
 3. The ITAT thus noted that the Finance Act, 2016 recognizes providing advertising space as a 'specified service', which is subject to Equalisation levy. Therefore, the ITAT ruled that the contention that the sale of advertising space was 'royalty' under the Income Tax Act, would be contrary to the legislative intent, the objects and purpose of the provisions of Equalisation Levy, as well as result in absurdity and double taxation.
 4. Thus, the ITAT ruled that the consideration paid by ESPN India for purchase of advertisement space did not amount to 'royalty' and, therefore, was not taxable during the relevant assessment years, i.e., the assessment years before the provisions of Equalisation Levy came into force.
 5. The ITAT, therefore, allowed the appeal of ESPN India.

Credit worthiness of the creditor and genuineness of Transaction explained by the assessee: Bombay HC quashes Re-assessment Notice

FACT OF THE CASE

1. The petitioner/assessee, a limited liability partnership firm, is in the business of real estate and real estate development. The return of income for the A.Y. 2014-2015 was filed by the petitioner, declaring total income as "Nil".
2. The return was selected under CASS for scrutiny. A Notice under Section 142(1) of the Income Tax Act along with a questionnaire was also issued and served on the petitioner. Petitioner filed its reply providing all details, including a note on the nature of business, return of income, etc. along with profit and loss account and balance-sheet, relevant scheduled balance-sheet, and details of bank accounts.
3. The assessment for the A.Y. 2014-2015 was completed under Section 143(3) of the Income Tax Act. The assessment order, after considering the responses of the third parties to notices issued and

DECISION OF THE CASE:-

1. The ITAT observed that the Re-seller agreement did not provide ESPN India any "right to use" any industrial, commercial, or scientific equipment nor was the website or the server under the control of the assessee ESPN India. The ITAT noted that no right, property, information or scientific experience was transferred to the assessee under the agreement.

all documents and explanations submitted by the petitioner, was passed.

4. The department issued the reassessment notice on the grounds that the petitioner had unsecured loans of Rs. 1,17,48,08,731 during the A.Y. 2014-2015. Out of this, Rs. 27,87,70,259 was the net amount of loans received during the year.
5. The assessee provided no explanation about the nature and source of the loan, the credit worthiness of the creditor, and the genuineness of the transaction, the source of the loan remains unexplained and must be added to the assessee's total income.
6. The petitioner objected to the reassessment on the grounds that details had been provided to the assessing officer who had also independently issued notices under Section 133(6) of the Act to which third parties had replied and provided the required documents explaining their identity, creditworthiness, and genuineness of the loans provided, and after being satisfied, the assessment order came to be passed.

DECISION OF THE CASE:-

1. Once a query has been raised and answers have been given, even if the assessment order is silent, the Assessing Officer is supposed to have considered the issue and is deemed to have been satisfied with the explanation offered by the assessee. Moreover, in this case, notice under Section 133(6) of the Act has also been issued to third party lenders who have, as admitted in the affidavit in reply, given confirmation about the transaction and credit worthiness," the court said while quashing the reassessment notice.
2. The Bombay High Court has quashed the reassessment notice. The assessee explained the credit worthiness of the creditor and the genuineness of the transaction

Loss On Trading In Derivatives Of Securities Not A Speculative Loss, Can Be Set Off Against Business Income: Bombay High Court

FACT OF THE CASE

1. The assessee/appellant M/s. Souvenir Developer (India) Pvt Ltd deals in collection of Toll fees and also carries out the business of shares and derivatives. The appellant's income tax return was picked up for scrutiny. The Assessing Officer (AO) passed an order making certain additions to the income

of the appellant. The AO refused to consider the loss suffered by the appellant on transactions in derivatives while computing his net taxable

2. The appellant filed an appeal before the Commissioner of Income Tax (Appeals) (CIT (A)) against the assessment order. The CIT (A) upheld the order of the AO and held that the loss suffered by the appellant from transaction in derivatives was a speculative business, therefore it could not be set-off against the income from a non-speculative business, in view of the provisions of Section 73 of the Income Tax Act.
3. Against the order of the CIT(A), the appellant filed an appeal before the ITAT. The ITAT dismissed the appeal and held that in view of the provisions of Section 73, the appellant was not entitled to claim set-off. The appellant filed an appeal before the Bombay High Court against the order of the ITAT
4. The assessee/appellant M/s Souvenir Developer contended before the Bombay High Court that the appellant had ventured into transactions in securities in derivatives at a recognized stock exchange and through registered brokers. The appellant averred that it had suffered losses in the said transactions in securities in derivatives.

DECISION OF THE CASE:-

1. The Court held that the explanatory notes on the provisions of the Finance Act, 2005, clearly indicate that an eligible transaction in respect of trading in derivatives of securities, carried out on a recognized stock exchange, shall not be deemed as a speculative transaction.
2. The High Court observed that the Supreme Court in the case of Snowtex Investment Limited versus Principal Commissioner of Income Tax (2019) had ruled that the impact of the amendment to Section 43 (5) of the Income Tax Act by the Finance Act, 2005 was that an eligible transaction on a recognized stock exchange in respect of trading in derivatives was deemed not to be a speculative transaction.
3. Therefore, the Court ruled that transactions in respect of trading in derivatives carried out in a recognized stock exchange were excluded from the definition of "speculation transaction" as described under Section 43 (5) of the Income Tax Act.

High Court case - Section 276C(1) in The Income-Tax Act, 1995

FACT OF THE CASE

1. Assessee filed the return of income declaring the total income of Rs. 2.10 crore on which tax and interest of Rs. 68.28 lakh became payable. However, out of the above tax payable, the assessee did not pay a sum of Rs. 58.15 lakh.
2. Notice under section 221(1) was issued to him by the DCIT to produce the details of tax paid.
3. Assessee filed a letter stating that he had done contracts for the State Government on which tax was payable.
4. However, self-assessment tax was not paid as he did not receive the amounts due from the State Government and that he was willing to pay the tax once these amounts were received from the Government. Prosecution proceedings were launched against the assessee.

DECISION OF THE CASE:-

1. High Court rejected the assessee's plea that prosecution should be quashed as notice under section 156 was not served on the assessee
2. High Court held that such notice is not required to be issued for prosecution. High Court further held that existence of other modes of recovery cannot act as a bar to the initiation of prosecution proceedings.

High Court case - Section 276D in The Income-Tax Act, 1995

FACT OF THE CASE

1. Assessee filed return of income declaring total income of Rs. 75,31,769.
2. Subsequently, when the Income-tax department received information regarding existence of a foreign bank account, the assessee offered to pay the tax on the amount lying in his foreign bank account.
3. Later, assessee filed appeal against the assessment order and penalty order passed by the Assessing Officer. The assessee also filed a stay application, before Additional Chief Metropolitan Magistrate, against launch of prosecution on the ground that the appeal before the appellate authority is pending.
4. The Additional Chief Metropolitan Magistrate dismissed the stay application filed by the assessee.

DECISION OF THE CASE:-

On writ petition, High Court held that pendency of appeal before the authority has no bearing on the prosecution. The Court also held that at the time of commission of alleged offence the petitioner has not reached the age of 70 years hence the instruction No. 5051 dated 07-02-2011 which stated that no prosecution can be initiated against a person who is above the age of 70 years was held to be not applicable.



DIRECT TAX CALENDAR - MAY 2022

30th May 2022

1.	Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2021-22
2.	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of April, 2022
3.	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of April, 2022
4.	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of April, 2022
5.	Issue of TCS certificates for the 4th Quarter of the Financial Year 2021-22

31st May 2022

1.	Quarterly statement of TDS deposited for the quarter ending March 31, 2022
2.	Return of tax deduction from contributions paid by the trustees of an approved superannuation fund
3.	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2021-22
4.	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2021 by reporting financial institutions
5.	Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2021-22 and hasn't been allotted any PAN
6.	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN

INDIRECT TAX CALENDAR - MAY 2022

GSTR-3B (Apr, 2022)	May 24th, 2022	GST PMT-06 (Apr, 2022)	May 27th, 2022
GSTR-5 (Apr, 2022)	May 20th, 2022	GSTR-5A (Apr, 2022)	May 20th, 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 -

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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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