



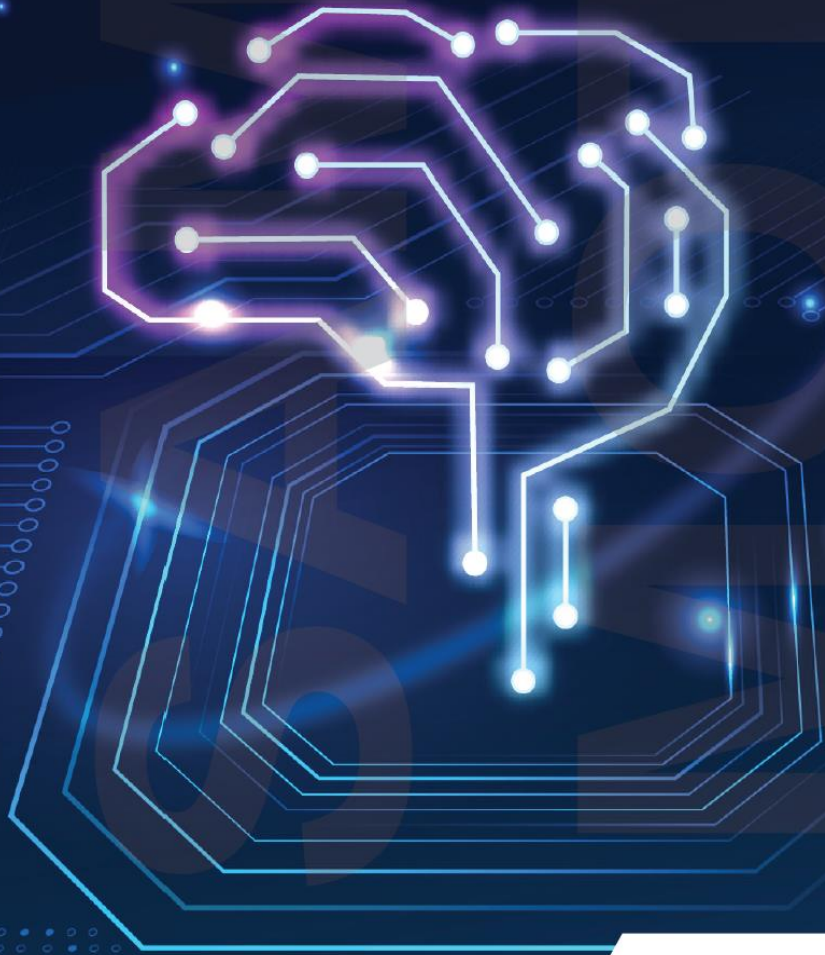
Jamnagar Branch of WIRC of ICAI

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E-NEWSLETTER

May 2023

“
AI IS NOT THE FUTURE,
IT'S THE PRESENT.
IT'S NOT JUST A TECHNOLOGY,
IT'S A MINDSET.”



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1. Chairperson's Communiqué



Dear Professional Members,

The world of accountancy and auditing is changing drastically. It had started from the times of manual books; then came the era of computerized bookkeeping and now it is moving towards the automation where all the work, be it basic or complex is carried out by the system itself. Similarly, the scope of the professionals have changed from mere bookkeeping and accounting to taxation consultancy, and now the clients are expecting them to play a bigger role by providing help and guidance in managing finance, handling investments, setting up the system and sometimes even providing consultancy in management and decision making, along with the basic routine work.

As we come from a profession where there is a constant need of adaptation with the growing world, updating ourselves with those requirements & changing as per the needs, should not be a difficult task. I am sure that in this rapidly changing technology world, Chartered Accountants will lead the way in helping the business houses and providing ease in doing business and will be their partners in nation building.

As we gear up for an exhaustive IT return filing season, I would like to update you on the latest happenings at Jamnagar Branch.

The Month of May will be all about technology. One-Day Seminar on Automation of Financial statement along with the session on generation of reports in simplified manner to ease the tax audit work is planned. In addition to that, the Group Discussion on Current Affairs will be conducted on a topic related to technology.

Registration in ARS and Birthday Celebration by Tree Plantation were closed at the end of April Month. We have received a very good response and I am thankful to the members of the branch for their support in this new initiative.

As you see from the initiative, we are trying to do something innovative this year, by keeping in mind the utilization and implementation of various things to achieve our goals across multiple arenas.

“Change has a considerable psychological impact on the human mind. To the fearful, it is threatening because it means that things may get worse. To the hopeful, it is encouraging because things may get better. To the confident, it is inspiring because the challenge exists to make things better.” - King Whitney Jr.

I hope you all are in the best of your health. Wish you all a happy and healthy month ahead.

CA PRATIK CHANDRA

Chairman 2023-24

Jamnagar Branch of WIRC of ICAI



वसुधैव कुटुम्बकम्
ONE EARTH • ONE FAMILY • ONE FUTURE



2. Effect of Technology on Professionals



Technology has transformed the world in ways that would have been unimaginable just a few decades ago. From the way we communicate to the way we work, technology has become an integral part of our daily lives. In this article, we will explore the impact of technology on professionals, as well as the potential benefits and drawbacks of its continued development.

Over the last few decades, technology has dramatically changed the way we work, communicate, and live. As a result, the role of professionals has undergone a significant transformation. The introduction of new technologies has enabled professionals to work more efficiently and effectively, but it has also created new challenges and expectations.

One of the most significant changes in the role of professionals is the way they communicate with their clients and colleagues. The rise of email, social media, and other digital communication channels has made it easier for professionals to stay in touch with their clients and colleagues, regardless of their location or time zone. This has led to greater efficiency and productivity, as well as increased collaboration and teamwork.

Another major change is the way professional's access and share information. The internet has revolutionized the way we access information, and professionals are no exception. With the click of a button, professionals can access a wealth of information and knowledge that would have been impossible to obtain just a few decades ago. This has enabled them to make better decisions and provide advice that is more informed to their clients.

Technology has also changed the way professionals work. Many professions have become increasingly automated, with machines and software programs taking over tasks that were once performed by humans. For example, accountants can now use software to automate tasks such as bookkeeping and tax preparation, while lawyers can use artificial intelligence to conduct legal research and analyze case law.

These changes have led to a shift in the skills and knowledge that professionals need to succeed. In addition to traditional skills such as critical thinking and problem solving, professionals now need to be proficient in a range of technologies and digital tools. They must also be able to adapt to new technologies and keep up with the latest trends and developments in their industry.

Perhaps most importantly, technology has changed the expectations that clients and customers have of professionals. In the past, clients would rely on their professional advisor to provide them with information and guidance. Today, clients expect their advisors to be available around the clock and to provide real-time advice and support. They also expect their advisors to be able to use technology to communicate and collaborate with them in new and innovative ways.

In conclusion, technology has had a profound impact on the role of professionals. While it has brought many benefits and opportunities, it has also created new challenges and expectations. Professionals must be able to adapt to these changes and develop the skills and knowledge they need to succeed in an increasingly digital world.

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3. Recent GST case laws



This article covers all recent GST case laws for the month of March 2023 including all latest High Court judgements and all latest Supreme Court judgments on GST. The said GST case laws of March 2023 in this article have been classified by name, date, judge, counsel, GST concept, GST section, etc. for further study.

CASE-1

<u>GST Case law on Principles of Natural Justice</u>
<i>Madras High Court held that there is a violation of Principles of Natural Justice where order is passed by revenue without recording any reason for rejecting the objection as raised by an assessee and personal hearing should be granted only after the reply is received from the assessee.</i>
High Court: Madras High Court Judgement 2023
Name of case: Shree Shyam Granites and Marbles VS Assistant Commissioner(ST) (FAC), Hosur (South) III Circle
Date of Judgment: 13-02-2023
Appeal No: W.P.NOS. 4105, 4108 AND 4110 OF 2023 W.M.P. NOS. 4164, 4168 AND 4169 OF 2023
Judges: ABDUL QUDDHOSE, J.
Counsel Name: Adithya Reddy
<u>Fact of the Case:</u>
Respondent gave no reasons for dismissing petitioner's objections raised in replies. Petitioner was given a personal hearing before respondent's replies.
<u>Held by court:</u>
A personal hearing should happen only after the petitioner's response and also if the respondent is thinking about making an adverse decision against the petitioner. It shouldn't happen before the petitioner's response, even if the response was properly acknowledged in the orders that were challenged. - Non-speaking orders were made - The principles of natural justice were not followed - Disputed assessment orders were to be quashed and the case was remanded back to the respondent to be looked at afresh on its merits for making a final decision after following the principles of natural justice and giving the petitioner a personal hearing.
In favor of: Assessee
Section of GST: Section 75 of CGST Act, 2017

CASE-2

<u>GST Case law on Reverse Charge Mechanism</u>
<i>Rajasthan High Court has held that tax on Reverse Charge will be applicable on royalty paid to Government on Mining Lease services.</i>
High Court: Rajasthan High Court Judgement
Name of case: Shree Basant Bhandar Int Udyog Chak vs. Union of India
Date of Judgment: 29-09-2022
Appeal No: D.B. CIVIL WRIT PETITION NO. 5678 OF 2022 AND OTHS.
Judges: KULDEEP MATHUR AND SANDEEP MEHTA, JJ.
Counsel Name: Sharad Kothari, Lokesh Mathur, Sheetal Kumbhat, Arvind Shrimali, Amit Vyas, D.D. Chittlangi, Achala Ram, Lalit Pareek, Saurabh Maheshwari, Tarun Dudia, Vinay Kothari, Devendra Singh Chauhan, V.K. Agarwal and Rahul Lakhwani

Fact of the Case:

Royalty paid to the government by the petitioner-assesses for mining lease services - Taxability of said royalty under the Reverse Charge Mechanism (RCM) - By the ruling of the co-ordinate Bench in Sudershan Lal Gupta Contractor v. Union of India [2022(66) G.S.T.L. 4 (Raj.)], the issue is decided against the assesses wherein, based on a number of other decisions of co-ordinate Benches, royalty paid by leaseholders to the government forming lease services was determined to be taxable under RCM.

Held by court:

Hence Writ Petitions filed by assesses on this issue were dismissed without affecting their legal right to respond to a show-cause notice or file an appeal against a decision. However, hearings on Writ Petitions that asked for GST on contributions made to the District Mineral Foundation Trust (DMFT) were set aside as the matter was already decided in the co-ordinate bench judgement in other case.

In favor of: Revenue

Section of GST: Section 9 of CGST Act, 2017

CASE-3**GST Case law on Procedural Lapse in Filing of Appeal**

Madras High Court held that non submission of certified copy of the order will be treated as mere technical defect when statutory appeal was filed electronically on time, which is acceptable.

High Court: Madras High Court Judgement

Name of case: PKV Agencies VS Appellate Deputy Commissioner (GST)(Appeals)

Date of Judgment: 06-02-2023

Appeal No: W.P. NOS. 17522 & 17523 OF 2020

Judges: ABDUL QUDDHOSE, J.

Counsel Name: Hari Radhakrishnan

Fact of the Case:

Statutory appeal under section 107 of Tamil Nadu Goods and Service Tax Act, 2017 online on time, however assessee did not submit certified copy of order within seven days as required by rule 108(3). The procedural requirement to provide a certified copy of the impugned order within seven days of filing an appeal might be waived under Article 226 of the Indian Constitution.

Held by court:

The respondent was required to handle the appeal and accept the certified copy of the impugned order that the petitioner had supplied.

In favor of: Assessee

Section of GST: Section 107 of CGST Act, 2017

CASE-4**GST Case law on Cancellation of Registration**

Allahabad HC says that Show cause notice issued by authorities for rejection of application of revocation of cancellation of registration was reckless and vague.

High Court: Allahabad High Court Judgement

Name of case: Viraj Polymers (P.) Ltd. Vs State of U.P.

Date of Judgment: 16-03-2023

Appeal No: WRIT TAX NO. 300 OF 2022

Judges: PANKAJ BHATIA, J.

Counsel Name: Naveen Chandra Gupta and Manish Gupta

Fact of the Case:

Registration of petitioner was cancelled on ground that in survey held, business firm of petitioner was not found existence in business place. Petitioner filed application for revocation of same but was also rejected on same ground. Petitioner replied to show cause notice issued that business was being carried out as was clear from ITR filed by petitioner and as such, no ground for cancellation of registration was made out.

Held by court:

Show cause notice issued by authorities for rejection of application of revocation of cancellation of registration was reckless and vague. Order passed by respondent-revenue rejecting application of revocation of cancellation of registration was a reckless exercise of power which led to denial of the rights of freedom and business guaranteed under Article 19 of Constitution of India. Therefore said order was to be set aside and respondent was directed to pass a fresh order after hearing petitioner and taken into account the ITR returns filed by the petitioner.

In favor of: Assesse

Section of GST: Section 29 of CGST Act, 2017

CASE-5**GST Case law on Expiry of E-way Bill**

Calcutta HC says it is fault of petitioner when there is transportation of goods without having valid e-way bill.

High Court: Calcutta High Court Judgement

Name of case: Abinash Kumar Singh Vs. The State of West Bengal & Ors

Date of Judgment: 03-03-2023

Appeal No: WPA 3374 of 2022

Judges: Amrita Sinha, J.

Counsel Name: Ms. Sweta Mukherjee, Mr. Debajit Kundu

Fact of the Case:

Penalty imposed for transporting goods with expired e-way bill. Petitioner contended that vehicle was kept waiting deliberately at check post and gate pass was not issued permitted on time.

Held by court:

Due to some delay in issuing gate pass at the check post transportation got delayed. If goods cannot be transported within time, then there is provision for extending validity period after uploading the details in the portal. Detention of goods without valid documents is permissible in law. There is no scope to dilute the said provision of law for granting relief to an errant transporter. Authority is not required to appreciate reasons for movement of vehicle without valid e-way bill. Petitioner may or may not be directly responsible for delay in issuance of gate pass, but he is at fault in transporting goods without e-way bill. Writ petition dismissed.

In favor of: Revenue

Section of GST: Section 129 of CGST Act, 2017

CASE-6**GST Case law on Opportunity of Being Heard**

Madras HC says no opportunity granted to petitioner prior to passing of impugned order is fatal flaw.

High Court: Madras High Court Judgement

Name of case: Pinstar Automotive India Pvt. Ltd VS Additional Commissioner

Date of Judgment: 20-03-2023

Appeal No: W.P.No.8493 of 2023 and WMP No.8686 of 2023

Judges: JUSTICE DR. ANITA SUMANTH

Counsel Name: Mr. V. Veeraraghavan

Fact of the Case:

The petitioner is an assessee on the file of the respondent for the purposes of Central Goods and Services Tax Act, 2017 (in short 'Act') in relation to the period of assessment July, 2017 to March, 2019. The petitioner had received pre-assessment notice dated 17.09.2021 in regard to the issue relating to invocation of Section 16(2)(c) of the Act.

The case of the respondent is as follows:

Certain supplies had been made to the petitioner by third parties and the petitioner has averred that the entire amount including tax has been paid to the suppliers. While this is so, it is the stand of the petitioner that those suppliers are delinquent insofar as that their registrations have been cancelled and the tax paid by the petitioner has not been remitted by them to the Department.

Held by court:

Court held that there has been no opportunity granted to the petitioner prior to the passing of impugned order dated 20.01.2023 and this is a fatal flaw. Order dated 20.01.2023 is set aside. The petitioner shall be heard by issue of notice and orders passed on the Section 161 application within a period of four (4) weeks from today.

In favor of: Assessee

Section of GST: Section 16(2) (C) of CGST Act, 2017, Section 161 of CGST Act, 2017

CASE-7**GST Case law on Rectification of Mistake**

Sikkim High Court says Commissioner who passed Order-in-Original was required to deal with an application for rectification of mistake.

High Court: Sikkim High Court Judgement

Name of case: ICFAI University Sikkim vs. Union of India

Date of Judgment: 02-03-2023

Appeal No: W.P. (C) NO. 42 OF 2022

Judges: BHASKAR RAJ PRADHAN, J.

Counsel Name: G. Shivadass, Prashanth Shivadass, Taraka Srinivas and Ms. Anusha Basnet

Fact of the Case:

Petitioner-assessee had filed an application for rectification of mistake in order-in-original. The petitioner was upset by a letter from the Joint Commissioner of CGST dated January 23, 2018, which said that the Commissioner of CGST didn't think the points raised in the application were covered by Section 74 of the CGST Act, 2017, and that the application for rectification of mistakes had been closed.

Held by court:

As per Section 74(1), the Commissioner who made the Order-in-Original had to deal with an application to fix a mistake. Because of this, the communication in question had to be thrown out, and the Commissioner of Central Goods and Services Tax (CGST) was told to look at the petitioner's application to fix the mistake and make a written decision about it.

In favor of: Assessee

Section of GST: Section 132 of CGST Act, 2017

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CA. KAUPIL RAJENDRABHAI DOSHI

Membership No. 1114431

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4. Summary of Group Discussion on Failure of SVB and Credit Suisse Failures

We had a group discussion and brain storming session on the topic Failure of SVB and Credit Suisse Failures moderated by CA Nilay Popat. Following is the summary and brief points of the discussion:

1. Prime reason, which led to failure, was increase in Interest rate by FED from 0.25% to 5%.
2. Bank had accepted deposits from Venture Capital to whom they have funded.
3. Rumor of liquidity crunch lead to bank run.
4. Investments were made in fixed Coupon Bonds instead of market-linked bonds.
5. Bank had to sell off portfolio at 10% discount.
6. Based - 3 norms might not have been followed.
7. Investment may not had been hedged by SVB.
8. One of the reason can be excess liquidity in the market.
9. Russia - Ukraine war is also one of the reason.
10. Alternate high yield Investment option is also one of the reason.
11. Credit risk officer was not appointed by bank in last one year.
12. Over leveraging is also one of the reason for downfall

5. Important Due Dates of the month

Event Date	Act	Applicable Form	Obligation
01-05-2023	Goods and Services Tax	-	Assesseees with turnover of Rs. 100 cr or more cannot report invoices, Dr/Cr notes on the e-invoice portal after 7 days of issue.
01-05-2023	Goods and Services Tax	-	Taxpayers with Turnover below Rs 5 Crores to opt in or opt out of QRMP Scheme for Jul-Sep quarter till 31st July.
07-05-2023	FEMA	ECB-2	Return of External Commercial Borrowings for April.
07-05-2023	Income Tax	Challan No. ITNS-281	"Payment of TDS/TCS of April. In case of government offices where TDS/TCS is paid by book entry, same shall be paid on the same day on which tax is deducted or collected."
10-05-2023	Goods and Services Tax	GSTR-7	Monthly Return by Tax Deductors for April.
10-05-2023	Goods and Services Tax	GSTR-8	Monthly Return by e-commerce operators for April.
11-05-2023	Goods and Services Tax	GSTR-1	Monthly Return of Outward Supplies for April.

13-05-2023	Goods and Services Tax	IFF	Optional Upload of B2B invoices, Dr/Cr notes for April under QRMP scheme.
13-05-2023	Goods and Services Tax	GSTR-6	Monthly Return of Input Service Distributor for April.
13-05-2023	Goods and Services Tax	GSTR-5	Monthly Return by Non-resident taxable person for April.
15-05-2023	Provident Fund	Electronic Challan cum Return (ECR)	E-Payment of PF for April.
15-05-2023	ESI	ESI Challan	Payment of ESI for April
15-05-2023	Income Tax	Form 24G	Details of Deposit of TDS/TCS of April by book entry by an office of the Government.
15-05-2023	Income Tax	Form 16B	Issue of TDS Certificate for tax deducted u/s 194-IA on payment made for purchase of property in March.
15-05-2023	Income Tax	Form 16C	Issue of Annual TDS Certificate for tax deducted on rent above 50,000 pm by certain individuals/HUF under Section 194-IB in March. (In case of termination of lease during the year, single TDS certificate is to be issued in 15 days from due date of deposit).
15-05-2023	Income Tax	Form 16D	Issue of TDS Certificate for tax deducted u/s 194M on certain payments by individual/HUF in March.
15-05-2023	Income Tax	Form 24G	Details of Deposit of TDS/TCS of April by book entry by an office of the Government.
15-05-2023	Income Tax	Form 27EQ	Quarterly Statement of TCS for January-March.
20-05-2023	Goods and Services Tax	GSTR-5A	Monthly Return by persons outside India providing online information and data base access or retrieval services, for April.
20-05-2023	Goods and Services Tax	GSTR-3B	Summary Return cum Payment of Tax for April by Monthly filers. (other than QRMP).
25-05-2023	Goods and Services Tax	PMT-06	Deposit of GST of April under QRMP scheme.
28-05-2023	Goods and Services Tax	GSTR-11	Return for April by persons with Unique Identification Number (UIN) like embassies etc to get refund under GST for goods and services purchased by them.
30-05-2023	Goods and Services Tax	-	Taxpayers with Turnover below Rs 5 Crores to opt in or opt out of QRMP Scheme for April-June quarter.
30-05-2023	Goods and Services Tax	ITC-03	ITC reversal on stocks and capital goods by person opting for Composition scheme in FY 23-24.
30-05-2023	Income Tax	Form 49C	Submission of a statement by Non-resident having a liaison office in India for FY 22-23.
30-05-2023	Income Tax	Form 26QB	Deposit of TDS u/s 194-IA on payment made for purchase of property in April
30-05-2023	Income Tax	Form 26QD	Deposit of TDS on certain payments made by individual/HUF u/s 194M for April.

30-05-2023	Income Tax	Form 26QE	Deposit of TDS on Virtual Digital Assets u/s 194S for April.
30-05-2023	Income Tax	Form 27D	Issue of TCS certificates for January-March.
30-05-2023	Companies Act	PAS - 6	Half yearly Audit Report from October to March of Reconciliation of Share Capital by Unlisted Public Companies.
30-05-2023	Companies Act	FC-4	Annual Return of Foreign Company (Branch / Liaison /Project Office) for FY 22-23.
30-05-2023	LLP Act	LLP-11	Annual Return of Limited Liability Partnership (LLP) for FY 22-23
31-05-2023	Income Tax	Form 61A	Annual Statement of financial transactions in respect of Dividend and Interest of FY 22-23.
31-05-2023	Companies Act	CSR-2	"Report on Corporate Social Responsibility for FY 22-23 by companies to whom it is applicable. "
31-05-2023	Income Tax	Form 61-B	Statement of reportable accounts for Calendar year 2022 by reporting financial institutions. File NIL statement if no transactions to report.
31-05-2023	Income Tax	Form 49A	Application for allotment of PAN in case of non-individual resident person, which enters into financial transaction aggregating to Rs. 2,50,000 or more during last financial year and has not been allotted PAN.
31-05-2023	Income Tax	Form 49A	Application for allotment of PAN in case of managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of non-individual resident person, which enters into financial transaction aggregating to Rs. 2,50,000 or more during last financial year and has not been allotted PAN or any person competent to act on behalf of him and who has not been allotted PAN.
31-05-2023	Income Tax	Form 10BD	E-filing of Annual Statement of Donors & Donations received by charitable organisations u/s 80G/35.
31-05-2023	FSSAI	Form D1	E-filing of Annual Return for FY 22-23 by licensed Manufacturers [including Repackers and Relabellers] and Importers. Manufacturer exporters also to file annual return for food business instead of quarterly returns earlier.
31-05-2023	Income Tax	Form 24Q, 26Q, 27Q	Quarterly statements of TDS for January-March.
31-05-2023	Income Tax	Form 26QF	Quarterly statement of tax deposited in relation to transfer of virtual digital asset u/s 194S to be furnished by an exchange for the quarter January - March
31-05-2023	Income Tax	Form 9A	Online Application by trust/institution for exercising the option to apply income of previous year in the next year or in future. Applicable where due date of ITR is 31 Jul.
31-05-2023	Income Tax	Form 10	Statement to accumulate income for future application u/s 10(21) or 11(1). Applicable where due date of ITR is 31 Jul.

6. Future Events

One Day Seminar on Automation in Financial Reporting Organized by Digital Accounting and Assurance Board Hosted by Jamnagar Branch of WIRC of ICAI			
Date	Time	Topic	Faculty
13-05-23	10:30 am to 11:00 am	Registration and Networking	
	11:00 am to 01:00 pm	Extended Tally with Audit Trail Synchronisation, Plugins and TDLs	Eminent Faculty
	01:00 pm to 02:00 pm	Lunch	
	02:00 pm to 03:00 pm	Extended Tally with Audit Trail Synchronisation, Plugins and TDLs	Eminent Faculty
	03:00 pm to 04:30 pm	Automation of Financial Statements from Tally	CA. Vinodh Kothari, Chennai
	04:30 pm to 04:45 pm	Tea Break	
	04:45 pm to 06:15 pm	Automation of Financial Statements from Tally	CA. Vinodh Kothari, Chennai
CPE : 6 Hrs			
Venue : CA. Dilip H. Vadodaria Seminar Hall, Branch Premises.			

Date	Timings	Program	Venue
27-05-23	Yet to be decide	Generation of reports from system in simplified manner to ease the Tax Audit Work	Branch Premises.

Date	Timings	Program	Venue
Yet to be decide	Yet to be decide	Discussion on Current Affairs	Branch Premises.

7. Past Events -

Half Day Mentorship Programme for empanelled Counsellors/ are willing to become Career Counsellors



Discussion on Alleged Political Donation, Reply to Notice U/s 148A, other legal remedies



Discussion on De-Dollarisation myth or reality



One Day Seminar on Opportunities for CA's



8. Invitation to Contribute to Branch

A. Invitation to Write Articles

Chartered Accountants and other subject experts, with academic passion and flair for writing, are invited to share their expertise through Journal released every month by Jamnagar Branch of WIRC of ICAI. The article may cover any topic relevant to the accounting world covering auditing, finance, laws, strategy, taxation, technology and so on. While submitting articles, please keep following aspects in mind:

- The length of the articles should be less than or around 2500 words.
- Articles should be original in nature.
- Articles should not have been published or sent for publishing in any other print or electronic media.

Please send your articles to Jamnagar@icai.org along with your photograph and editable soft copy of file.

B. Invitation to share ideas for the upgradation of Profession.

We would like to seek your input and involvement to organize various activities for the benefit of the members and students of branch as well as the society as a whole. Even a small suggestion or initiative from your side can make a huge difference. Your inputs are welcome irrespective of its nature or relevance directly to our filed but it should add some value to the society as a whole. Please come forward and let us try to do something for the betterment of profession together.

Managing Committee	
CA. Pratik Chandra	Chairman
CA. Pritesh Mehta	Vice Chairman
CA. Hardipsinh Jadeja	Secretary
CA. Jaydeep Raymangiya	Treasurer
CA. Mohemmedshafi Qureshi	WICASA Jamnagar Chairman
CA. Deepa Goswami	Imm. Past Chairperson
CA. Hitesh Pomal	Branch Nominee

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