

GHAZIABAD BRANCH OF CENTRAL INDIA REGIONAL COUNCIL OF ICAI



CA FLYER



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E- NEWS LETTER



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FROM THE DESK OF CHAIRMAN



Respected Professional Colleagues!

“Strength does not come from physical capacity, it comes from an indomitable will”

- Mahatma Gandhi Ji

Gandhi Jayanti is observed in India on 2nd October every year. Mohandas Karamchand Gandhi was an eminent freedom activist and an influential political leader who played a dominant role in India’s struggle for independence. **“In a Gentle way you can shake the World”**. Gandhi ji shook the world through his philosophy of Nonviolence (AHIMSA) and proved that great things can be accomplished through simple dogma of truth and nonviolence.

India is a land of many religions, thus almost every month some or the other festival is celebrated. However, Some of the main and widely celebrated ones in the country start from October. As a matter of fact, October ushers in a season of festivities, that is both religious and social in nature marked by Fun, Enthusiasm and Celebration. May the Nine forms of the great goddess bless you on these nine days so you will be showered with name fame, health, Wealth, Happiness, Humanity, Education, Bhakti and Shakti. Have an auspicious Navrati. May your life take a new turn this dussehra. Let only positive and happy thoughts surround you and all negative and brooding ones burn along with the effigy of Ravana. May the festival of lights brighten up you and your near and dear ones lives.

But Apart from celebrating festivals we also have to do lots of Compliances.

We are glad to inform you that Ghaziabad branch is organizing Women Conference jointly with CIRC on 12th October, 2019.

As usual our branch is organizing various professional courses like DISA Course, Blockchain Technology course and Certificate course on IND AS on different dates.

We always welcome your suggestions, and request you to take active participants in the activities of the branch.

Thanking you..... Happy Learning.....

With Warm Regards,

CA Manoj Singh

Chairman - ICAI Ghaziabad.

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MAT provisions relating to certain companies



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Brief background:

Minimum Alternate Tax (for brevity 'MAT') provisions are governed under Chapter XII – B of the Income-tax Act, 1961 (for brevity 'the Act'). Under the mentioned chapter, the MAT provisions were introduced vide section 115J of the Act and section 115JA of the Act, however the same have been withdrawn subsequently due to legal complications. Currently, the MAT provisions are governed by section 115JB of the Act. As per section 115JB of the Act, in case income-tax payable on the total income under normal provisions of the Act is less than the tax payable on book profit under MAT provisions, then a company is required to discharge its tax liability under MAT. We can understand the same with the help of an illustration, as hereunder:

Illustration I:

Income-tax payable on total income under normal provisions of the Act:	INR 1,00,000
Tax payable on book profit as per MAT provisions of the Act:	INR 1,20,000

Since tax payable under normal provisions of the Act is less than the tax payable under Mat provisions of the Act, thus the company is required to discharge its tax liability under MAT provisions of the Act. Thus, tax payable by the company would be INR 1,20,000. The same tax liability is to be further increased by applicable surcharge & health and education cess.

Thus, it is nothing wrong to say that it is a statutory requirement that a company is required to prepare two parallel computation of income i.e. computation of total income under normal provisions of the Act and computation of book profit under MAT provisions of the Act, with a view to analyse its tax payment liability accordingly.

Constitutional validity of MAT provisions:

Computation of book profit is considered as deemed income because certain adjustments (addition/reduction) is to be made in accordance with the MAT provisions to the profit as per statement of profit and loss, thus the computation of book profit can not be called as the actual income of a company. Considering this, MAT provisions have been challenged before the Hon'ble Courts. The matter has been analysed by the Hon'ble Courts that computation of book profit is not the outside to the definition of 'income' under section 2(24) of the Act and definition of 'total income' under section 2(45) of the Act, accordingly it has been held in the following cases that MAT provisions are not violative to the Constitution:

- National Thermal Power Corpn. Ltd. v. Union of India [1991] 192 ITR 187;
- Karimtharuvi Tea Estates Ltd. v. DCIT [2001] 247 ITR 22;
- Jaintia Alloys (P.) Ltd. v. Union of India [2010] 320 ITR 442;
- Easter Industries Ltd. v. Union of India [2013] 35 taxmann.com 35;
- Mindtree Ltd. v. Union of India [2013] 34 taxmann.com 250.

Financial statement of a company should be followed by the Companies Act and Accounting Standards:

As per sub-section (2) of section 115JB of the Act, the companies are required to prepare its statement of profit and loss in accordance with the provisions of schedule III to the Companies Act, 2013, and is to be followed by the accounting standards too. In case of certain companies like insurance companies, banking companies and electricity companies, the statement of profit and loss can be prepared either in accordance with the provisions of schedule III of the Companies Act or in accordance with the provisions of Act governed on such companies.

The Tax Officer ('the TO') cannot tinker with the profit as per statement of profit and loss:

The provisions of section 115JB of the Act does not empower to the TO to embark upon a fresh inquiry, and to tinker with the profit and statement of profit and loss. The TO has only the power to examine the fact that the book of accounts of the company has been prepared followed by the provisions of the Companies Act and Accounting Standards. To support this view, the following landmark judgement of the Hon'ble Supreme Court has been provided as hereunder:

➤ **Apollo Tyres Ltd. v. CIT [2002] 255 ITR 273/[2002] 122 Taxman 562**

"5. the Assessing Officer while computing the income under section 115J has only the power of examining whether the books of account are certified by the authorities under the Companies Act as having been properly maintained in accordance with the Companies Act. The Assessing Officer thereafter has the limited power of making increase and reductions as provided for in the Explanation to the said section. To put it differently, the Assessing Officer does not have the jurisdiction to go behind the net profit shown in the profit and loss account except to the extent provided in the Explanation to section 115J."

(emphasis supplied)

MAT Credit:

Section 115JAA of the Act stipulates the entitlement of MAT credit against payment of tax under MAT provisions by the companies. As per the provisions of section 115JAA of the Act, MAT credit is the amount of payment of tax under MAT provisions, which is over and above to the tax liability under normal provisions of the Act. We can understand the amount of MAT credit with the help of following formula:

MAT credit available to the company = Tax payable under MAT provisions of the Act (-) Tax payable on total income under normal provisions of the Act

In our above given Illustration-I, the MAT credit, available to the company, would be INR 20,000/- (i.e. INR 1,20,000/- minus INR 1,00,000/-). The company can carry forward the same MAT credit for subsequent 15 assessment years and set off in the assessment year in which tax payable under normal provisions of the Act would be higher than the tax liability under MAT provisions of the Act. It is pertinent to note that the set off the MAT credit would be limited to the difference between the tax liability under normal provisions of the Act and tax liability under MAT provisions of the Act. We can understand the same with the help of following formula:

Amount of set off the MAT credit = Tax payable on total income under normal provisions of the Act – Tax payable on book profit under MAT provisions of the Act

In continuation to our above given illustration, the MAT credit available with the company is INR 20,000/-. Now, we can understand the amount of set off the MAT credit with the help of following example:

Illustration II:

Tax payable on total income under normal provisions of the Act: INR 60,000/-

Tax payable under MAT provisions of the Act: INR 45,000/-

Set off the MAT credit amount = INR 15,000/- (i.e. INR 60,000/- minus INR 45,000/-)

It is notable that interest would not be available to a company on the amount of MAT credit. Further, the significant issues decided by judicial pronouncements have been provided as hereunder:

- Interest under section 234A/234B/234C is to be calculated after set-off the credit of MAT:

In various assessment orders, the TO provide the relief of MAT credit subsequent to the calculation of the interest under sections 234A/234B/234C of the Act. The impact of the same is that the amount of interest under section 234A/234B/234C calculated by the TO become higher than the calculation of the interest under those section by the company. Accordingly, the amount of refund (if any) calculated by the TO would be lower than the amount of refund calculated by the company. In this regard, it has been held by the following judicial pronouncements that MAT credit should be allowed before reckoning the interest under sections 234A/234B/234C of the Act:

- CIT v. Tulsyan NEC Ltd. [2011] 196 Taxman 181 (SC);
- CIT v. Jindal Exports Ltd. [2009] 179 Taxman 391 (HC-Delhi);
- Phillips India Limited v. ACIT [2005] 92 ITD 441 (Tribunal-Chandigarh);

- **MAT credit should be preferred as prepaid taxes, over the credit of Advance tax and TDS, while calculating the amount of assessed tax;**

Under first significant issue, it has been analysed in view of the judicial pronouncements that the MAT credit set off should be given before reckoning the amount of interest under sections 234A/234B/234C of the Act. Now, the further issue for consideration is that what should be the point of stage, where MAT credit set off should be given. Whether it is before or after the credit of TDS and advance tax. In the calculation of assessed tax, the company set off the MAT credit before TDS and advance tax, however, the TO set off the MAT credit after TDS and advance tax. The impact of the same would be that in case of the company compute the amount of refund (if any) out of TDS and advance tax, however, the TO compute the amount of refund (if any) out of MAT credit, which is not refunded in actual. In this regard, it has been held by the following judicial pronouncements that the stage of setting off the MAT credit should be before TDS and advance tax, so that the amount of refund (if any) should be out of TDS and advance tax:

- CIT v. A.B.T. Industries Ltd. [2013] 36 taxmann.com 22 (HC-Madras);
- CIT v. AbanLoyd Chiles Offshore Ltd. [2014] 46 taxmann.com 422 (HC-Madras);
- CIT v. Nagarjuna Finance Ltd. [2013] 38 taxmann.com 399.

Recent amendments in MAT provisions vide Taxation Laws (Amendment) Ordinance, 2019:

- Brief background

Government of India has brought certain amendments in the Income-tax Act 1961 by way of the Taxation Laws (Amendment) Ordinance 2019 (for brevity 'Ordinance 2019') on 20th September, 2019. The Ordinance 2019 has been Promulgated by the Hon'ble President. The Ordinance 2019 is effective w.e.f. 1st April 2020 i.e. applicable for the assessment year 2020-21 (the financial year 2019-20) and onwards.

- **Amendment in MAT provisions:**

☞ A proviso to sub-section (1) of section 115JB of the Act has been inserted, and rate of tax to be paid under

MAT provisions has been reduced from 18.5% to 15%.

- ☞ In relation to insertion of sections 115BAA and 115BAB of the Act, a corresponding amendment has been made under section 115JB of the Act. Clause (ii) has been inserted to sub-section (5A) of section 115JB of the Act, and it has been stipulated that the provisions of section 115JB of the Act would not be applicable in case of the companies, which has exercised the option referred to under section 115BAA and 115BAB of the Act.

Therefore, the companies, which will exercise the option to avail concessional rate of tax under sections 115BAA and 115BAB of the Act, would not be required to be governed by the provisions of section 115JB of the Act. And, the companies which will not exercise the option to avail concessional rate of tax under section 115BAA and 115BAB of the Act, would be required to prepare the computation of book profit and pay its tax liability under MAT provisions @ 15%, in case the same is higher than the tax liability on total income under normal provisions of the Act.

The Ordinance 2019 slashed the corporate tax rates by inserting sections 115BAA and 115BAB to the Act.

- **Concessional rate under sections 115BAA and 115BAB of the Act:**

The benefit of slashed corporate tax rate @ 22% can be availed by all the domestic companies. The rate needs to be further increased by surcharge @ 10% & Health and Education cess @ 4%, thus the effective corporate tax would be 25.17% (section 115BAA of the Act). Moreover, the benefit of slashed corporate tax rate @ 15% can be availed by the newly domestic companies which are registered on or after 1st October, 2019 up to 31st March, 2023 and engaged in the business of manufacturing or production of any article or thing and research in relation to, or distribution of such article or thing manufactured or produced by it. The rate needs to be further increased by surcharge @ 10% & Health and Education cess @ 4%, thus the effective corporate tax would be 17.16% (section 115BAB of the Act).

- **Exemptions/deductions, which need to be foregone to take benefit of reduced tax rate:**

It is pertinent to note that this option to avail above-mentioned concession rate i.e. 22% and 15% (effective tax rate 25.17% and 17.16% respectively) would be available to only the domestic companies, if those companies are willing to forego certain deductions/exemptions under the provisions of the Act. The mentioned deductions/exemptions are as hereunder:

- (a) Deduction to Special Economic Zone under section 10AA of the Act;
- (b) Addition depreciation allowable @ 20% under section 32(1)(iia) of the Act;
- (c) Investment allowance in respect of new plant and machinery under sections 32AC and 32AD of the Act;
- (d) Tea development allowance under section 33AB of the Act;
- (e) Site restoration benefit under section 33ABA of the Act;
- (f) Scientific research benefit under section 35(i), 35(ii) and 35(iii), 35(2AA) and 35(2AB) of the Act;
- (g) Accelerated capital deduction for specified business under section 35AD of Act;
- (h) Agriculture extension project benefit under section 35CCC of the Act;
- (i) Skill development project under section 35CCD of the Act;
- (j) Deduction under heading "C" of Chapter VI-A of the Act (except section 80JJAA of the Act);
- (k) Set off any carry forward loss, in case said losses are attributable to any of the above exemptions/deductions.

- **Option to avail the benefit of slashed tax rate to be analysed on or before the due date of furnishing of return of income**

An option of benefit of slashed tax rate @ 22% has been provided to the existing domestic companies under section 115BAA of the Act, subject to certain conditions. Along with the conditions mention above in respect to the deductions/exemptions, one another condition is that as per sub-section (4) of section 115BAA of the Act, such domestic company shall be required to exercise the option in prescribed manner on or before the due date under section 139(1) of the Act for furnishing the return of income for any previous year relevant to assessment year commencing on or after AY 2020-21. Meaning thereby, there is no limitation that the company is to exercise such option for the assessment year 2020-21 only. Such option can be exercised by the company in the subsequent years as well. However, it is notable that once this option has been exercised for any assessment year, then it cannot be subsequently withdrawn for that assessment year or any other subsequent assessment years.

An option of benefit of slashed tax rate @ 15% has been provided to the new domestic companies, registered after 1st October, 2019 up to 31st March, 2013 and engaged in the business of manufacturing or production of any article, under section 115BAA of the Act, subject to certain conditions. Along with the conditions mention above in respect to the deductions/exemptions, one another condition is that as per sub-section (4) of section 115BAB of the Act, such domestic company shall be required to exercise the option in prescribed manner on or before the due date under section 139(1) of the Act for furnishing the return of income for the very first relevant assessment year commencing on or after AY 2020-21. Meaning thereby, such company is required to analyse and to exercise the option for the very first assessment year, otherwise the company shall not be eligible to exercise this option in any subsequent assessment years. So, there will nothing wrong to say that “ABHI NAHI TO PHIR KABHI NAHI”. However, it is here also notable that once this option has been exercised in a very first assessment year, then it cannot be subsequently withdrawn for that assessment year or any other subsequent assessment years.

- **Clarification on setting off the brought forward MAT credit in case of companies opting slashed tax rate @ 22%:**

The issue of setting off the MAT credit would be only with the domestic companies, which are bringing forward MAT credit in the books of account and will exercise to opt slashed tax rate under section 115BAA of the Act (i.e. effective tax rate 25.17%). The issue was that since the company has exercised the option of concessional rate @ effective tax rate 25.17%, then the provisions of section 115JB would not be applicable on such company. Whether set off the brought forward MAT credit will be allowed or will not be allowed to the slashed rates companies.

The issue has been clarified by the Central Board of Direct Taxes (‘the CBDT) vide circular number 29/2019 dated 2nd October, 2019. It was clarified that as the provisions of section 115JB of the Act relating to MAT itself shall not be applicable to the domestic company which exercises option under section 115BAA, thus the tax credit of MAT paid by such domestic company shall not be available consequent to exercising of such option.

Further, as there is no time line within which option under section 115BAA can be exercised by the existing domestic companies, it may be noted that such companies having credit of MAT may, if it so desires, exercise the option after utilising the said credit against the regular tax payable under the taxation regime existing prior to promulgation of the Ordinance 2019.

- **Situations where the existing tax rates (i.e. 30% and 25%) is still beneficial to the domestic companies:**

Still, there can be situations where the domestic companies are benefitted to go with the existing tax rates (i.e. 30% and 25% plus surcharge & health and education cess). The beneficial situation can be either where the companies having MAT credit with them or where the companies not having any MAT credit with them.

✎ **The situation, where the companies having MAT credit:**

In case an existing domestic company is having the amount of MAT credit which is greater than the difference between the amount of tax liability as per tax rates (pre ordinance 2019) and amount of tax liability as per tax rates (post ordinance 2019), then the company can be benefitted to go with the pre ordinance tax rates. For example, in case the tax liability as per pre-ordinance rate (i.e. 30% or 25%) and tax liability as per MAT rate (i.e. 15%) is lesser than the tax liability as per post-ordinance rate (i.e. 22%), then the company can be benefitted to go with pre ordinance rate. In this liability, the tax liability as per MAT rate can be higher or lesser than the tax liability as per pre ordinance tax rate. Another instance is that in case the tax liability of a company as per post ordinance rate is higher than the tax liability as per MAT rate, but lesser than the tax liability as per pre ordinance rate; and the company is carrying forward the MAT credit which is higher than the difference of tax liability as per pre ordinance rate and tax liability as per post ordinance rate, the company would be benefitted to go with the pre ordinance tax rate.

Conclusion:

By giving above, it is statutory requirement for a company to reckon its tax liability on total income under normal provisions and tax liability on book profit under MAT provisions of the Act. In case the company discharged its tax liability under normal provisions of the Act, and not computed book profit properly, in that case the company may face the draconian penal consequence provided under section 270A of the Act on making an addition to the computation of book profit by the TO, irrespective of the fact that the company is ultimately liable to discharge its tax liability under normal provisions. Further, post ordinance 2019, a company is required to analyse its tax liability under normal provisions of the Act as per pre ordinance tax rates, post ordinance tax rates and MAT rate as well. The company may find some situations to go with the pre ordinance tax rates still and can opt the post ordinance tax rates in any subsequent assessment year, when it sounds good for the company.

Goods and Service Tax (GST) 2019

Goods and Service Tax (GST) Notifications & Goods and Service Tax Forms 2019 (w.e.f 1st October 2019)



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GST Analytics

“GST Revenue Collection by the Government for the period from 1.4.2019 to 31.09.2019 is estimated at INR 6,06,294 Crores. The GST Revenue collected for the month of September, 2019 has been INR 91,916 Crores, where CGST collected has been INR 16,630 crores, SGST collected is around INR 22,598 crores and IGST is around INR 45,069 crores. The Government is expecting a revenue of around Rs. 12-15 Lakh Crores [Budget Estimates – INR 11.30 Crores] for the period from 1.4.2019 to 31.3.2020. The GST revenues has been INR 7,40,650 Crores for the period from 1.7.2017 to 31st March 2018 which improved to INR 11,77,369 Crores for the period from 1.4.2018 to 31.03.2019, an increase of INR 4,36,719 Crores by 58.96%.”

Notification No.43/2019-Central Tax New Delhi, the 30 September, 2019 G.S.R. (E).-

In exercise of the powers conferred under the proviso to the sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2019-Central Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 7th March, 2019, namely: -

In the said notification, in the table, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: - “2A. 2202 10 10 Aerated Water”.

2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

Gist of GST Notifications issued in order to implement the recommendations of the 37th GST Council in their meeting held on September 20th, 2019

Amendment in rate of Goods and Services

A. Notification No. 14/2019-Central Tax (Rate) The CBIC further amends the GST Rate of Specified Goods

The CBIC has issued Notification No. 14/2019 – Central Tax (Rate) dated September 30, 2019, which further amends the GST Rate of various goods notified under Notification No. 01/2017 CT(R) dated June 28, 2017. The list of few goods wherein amendment has been brought are as under: –

1. Other non-alcoholic beverages [other than tender coconut water] “and caffeinated beverages”
2. Railway or tramway goods vans and wagons, not self-propelled.
3. Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;

B. Notification No. 20/2019- Central Tax (Rate)

The CBIC further amends the GST Rate of specified Services

The CBIC vide Notification No. 20/2019- Central Tax (Rate) dated September 30, 2019 has further amended Notification No. 11/2017- CT(R) dated June 28, 2017.

The list of few services wherein amendment has been brought are as under:-

1. Supply of “hotel accommodation” having a value of supply of a unit of accommodation above one thousand rupees (> Rs. 1,000/-) but less than or equal to seven thousand five hundred rupees (< Rs. 7,500/-) per unit per day or equivalent.
2. Supply of “restaurant service” other than at “specified premises”

C. Exemption of Goods and Services

1. Notification No. 15/2019-Central Tax (Rate)

CBIC exempts certain goods

The CBIC vide Notification No. 15/2019- (CT Rate) dated September 30, 2019 has amended Notification No. 02/2017- (CT Rate) dated June 28, 2017 to exempt following products which were earlier taxable @5%:

- ⊙ Tamarind dried
- ⊙ Plates and cups made up of leaves/ flowers/bark.

2. Notification No. 21/2019-Central Tax (Rate)

CBIC exempts and rationalises certain services

The CBIC vide Notification No. 21/2019- (CT Rate) dated September 30, 2019 has amended Notification No. 12/2017- (CT Rate) dated June 28, 2017 (“Services exemption notification”) to rationalise or further exempt certain services as under:

Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to “such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)” is exempt.

Earlier the turnover was specified as “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year” which has now been rationalised.

S. No. 9AA has been inserted in Services exemption notification to exempt “Services provided by and to FIFA and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women’s World Cup 2020 to be hosted in India”

Amendment has been brought under S. No. 14 of Services exemption notification to clarify that services by way of residential or lodging purposes, having value of supply of a unit of accommodation below or upto one thousand rupees per day is exempt.

Condition to S. No. 19A/ 19B of Services exemption notification has been amended to extend the exemption of services by way of transportation of goods by an aircraft/ vessel from customs station of clearance in India to a place outside India till September 2020. Earlier it was exempted only upto September 2019.

S. No. 24B has been inserted in Services exemption notification to exempt “services by way of storage or

warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea”

S. No. 29B has been inserted in Services exemption notification to exempt “services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force”

S. No. 35 of Services exemption notification has been amended to exempt services of general insurance business provided under “Bangla Shasya Bima” scheme Services provided by

1. an arbitral tribunal
2. a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services
3. a senior advocate by way of legal services to inter-alia a business entity with an aggregate turnover of up to “such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)” is exempt. Earlier the turnover was specified as “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year” which has now been rationalised.

S. No. 82A has been inserted in Services exemption notification to exempt “Services by way of right to admission to the events organised under FIFA U-17 Women’s World Cup 2020”

This Notification is effective from October 01, 2019.

Similar Notifications are issued under UTGST and IGST Law.

In addition, “Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory”, subject to certain conditions, has been exempted by way of additional amendment in IGST notification.

Notification No. 20/2019- Integrated Tax (Rate)

The CBIC vide Notification No. 20/2019- (IT Rate) dated September 30, 2019 amended Notification No. 09/2017- (IT Rate) dated June 28, 2017 so as to exempt “Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory”.

Other Notifications:

Notification No. 16/2019-Central Tax (Rate)

The CBIC vide Notification No. 16/2019- (CT Rate) dated September 30, 2019 amended Notification No. 03/2017- (CT Rate) dated June 28, 2017 so as to extend concessional CGST rates of 2.5% to “Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”

Notification No. 17/2019-Central Tax (Rate)

The CBIC vide Notification No. 17/2019- (CT Rate) dated September 30, 2019 amended Notification No. 26/2018- (CT Rate) dated December 31, 2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.

Notification No. 18/2019-Central Tax (Rate)

The CBIC vide Notification No. 18/2019- (CT Rate) dated September 30, 2019 amended Notification No. 02/2019- (CT Rate) dated March 07, 2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.

Notification No. 19/2019-Central Tax (Rate)

The CBIC vide Notification No. 19/2019- (CT Rate) dated September 30, 2019 has exempted supply of goods for specified projects under Food and Agricultural Organisation of the United Nations.

Notification No. 23/2019-Central Tax (Rate)

The CBIC vide Notification No. 23/2019- (CT Rate) dated September 30, 2019 has put a retrospective sunset clause on applicability of Notification No. 04/2018- (CT Rate) dated January 25, 2018 w.r.t. development rights supplied on or after April 01, 2019. The later Notification provided special procedure to be followed while determining time of supply in case of construction services against transfer of development rights.

Notification No.43/2019-Central Tax The CBIC vide Notification No. 43/2019- (CT) dated September 30, 2019 amended Notification No. 14/2019- (CT) dated March 07, 2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.

Notification No. 22/2019- Central Tax (Rate)

CBIC notifies certain services under Reverse Charge Method u/s 9(3) of the CGST Act

Following are the list of few services which has been made leviable under Reverse charge Mechanism subject to certain conditions:

1. Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of subsection (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.
2. Services provided by way of renting of a motor vehicle provided to a body corporate.
3. Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.

Notification No. 24/2019- Central Tax (Rate)

The CBIC vide Notification No. 24/2019- (CT Rate) dated September 30, 2019 has amended Notification No. 07/2019– (CT Rate) dated the March 29, 2019 by amending the entry related to cement on which GST is leviable under Reverse Charge Mechanism.

Notification No. 25/2019-Central Tax (Rate) Grant of liquor license by State Govt to be treated as “no supply” in GST

The CBIC vide Notification No. 25/2019-Central Tax (Rate) dated September 30, 2019, has notified “service by way of grant of alcoholic liquor licence, against consideration in the form of a licence fee or application fee or by whatever name it is called” undertaken by the State Governments in which they are engaged as public authorities, as neither a supply of goods nor a supply of service.

Notification No. 04/2019- Integrated Tax

The CBIC vide Notification No. 04/2019- (IT) dated September 30, 2019 has notified the place of supply of R&D services related to pharmaceutical sector provided by Indian pharma companies to foreign service recipients, as the place of effective use and enjoyment of a service i.e. location of the service recipient.

Notification No. 2/2019-Compensation Cess (Rate)

The CBIC vide Notification No. 02/2019- (Compensation Cess rate) dated September 30, 2019 has amended Notification No. 01/2017-(Compensation Cess rate) dated June 28, 2017 to inter-alia levy Compensation Cess @ 12% on Caffeinated Beverages.

Notification No. 03/2019-Compensation Cess (Rate)

The CBIC vide Notification No. 03/2019- (Compensation Cess rate) dated September 30, 2019 has disallowed the refund of compensation cess in case of inverted duty structure for tobacco and manufactured tobacco

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substitutes.

CBIC issues 43 notifications on 30th September 2019 to give effect to Recommendations made by GST Council in its 37th Meeting. Most of the changes are effective from 1st October 2019 and includes changes in Custom Law, CGST, IGST and UTGST Law. Changes includes changes in Rates on certain Products and Services, Applicability of Reverse Charge Mechanism on Certain Services and Certain Relaxation in GST Laws.

List of Notifications is as follows:-

S. No.	Title	Notification No.	Date
1	<u>UTGST: Grant of alcoholic liquor licence is not a supply of goods/service</u>	Notification No. 25/2019-Union Territory Tax (Rate)	30-09-2019
2	<u>UTGST: Govt amends entry related to GST on cement under RCM</u>	Notification No. 24/2019-Union Territory Tax (Rate)	30-09-2019
3	<u>UTGST: Explanation on applicability of provisions related to supply of development rights</u>	Notification No. 23/2019-Union Territory Tax (Rate)	30-09-2019
4	<u>UTGST: Govt notifies certain services under RCM wef 01.10.2019</u>	Notification No. 22/2019-Union Territory Tax (Rate)	30-09-2019
5	<u>Govt exempts certain services from UTGST wef 01.10.2019</u>	Notification No. 21/2019-Union Territory Tax (Rate)	30-09-2019
6	<u>Changes in UTGST rates of certain services wef 01.10.2019</u>	Notification No. 20/2019-Union Territory Tax (Rate)	30-09-2019
7	<u>UTGST Exemption on supply of goods for specified projects under FAO</u>	Notification No. 19/2019-Union Territory Tax (Rate)	30-09-2019
8	<u>UTGST: Manufacturers of aerated waters excluded from purview of composition scheme</u>	Notification No. 18/2019-Union Territory Tax (Rate)	30-09-2019
9	<u>UTGST exemption on supplies of silver & platinum by nominated agencies</u>	Notification No. 17/2019-Union Territory Tax (Rate)	30-09-2019
10	<u>CBIC extends concessional UTGST rates to specified projects under HELP/OALP</u>	Notification No. 16/2019-Union Territory Tax (Rate)	30-09-2019
11	<u>UTGST exemption to dried tamarind and cups, plates made of leaves</u>	Notification No. 15/2019-Union territory Tax (Rate)	30-09-2019
12	<u>Changes in UTGST rates for specified goods wef 01.10.2019</u>	Notification No. 14/2019-Union territory Tax (Rate)	30-09-2019

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13	<u>CBIC disallows refund of compensation cess in case of inverted duty structure for tobacco and manufactured tobacco substitutes</u>	Notification No.3/2019- Compensation Cess (Rate)	30-09-2019
14	<u>Changes in Compensation Cess rate on Caffeinated Beverages & Motor vehicles</u>	Notification No. 2/2019- Compensation Cess (Rate)	30-09-2019
15	<u>CGST: Grant of alcoholic liquor licence is not a supply of goods/service</u>	Notification No. 25/2019- Central Tax (Rate)	30-09-2019
16	<u>CGST: Govt amends entry related to GST on cement under RCM</u>	Notification No. 24/2019- Central Tax (Rate)	30-09-2019
17	<u>CGST: Explanation on applicability of provisions related to supply of development rights</u>	Notification No. 23/2019- Central Tax (Rate)	30-09-2019
18	<u>CGST: Govt notifies certain services under RCM wef 01.10.2019</u>	Notification No. 22/2019- Central Tax (Rate)	30-09-2019
19	<u>Govt exempts certain services from CGST wef 01.10.2019</u>	Notification No. 21/2019- Central Tax (Rate)	30-09-2019
20	<u>Changes in CGST rates of various services wef 01.10.2019</u>	Notification No. 20/2019- Central Tax (Rate)	30-09-2019
21	<u>CGST Exemption on supply of goods for specified projects under FAO</u>	Notification No. 19/2019- Central Tax (Rate)	30-09-2019
22	<u>CBIC excludes manufacturers of aerated waters from purview of composition scheme</u>	Notification No. 18/2019- Central Tax (Rate)	30-09-2019
23	<u>CBIC exempt CGST on supplies of silver & platinum by nominated agencies to registered persons</u>	Notification No. 17/2019- Central Tax (Rate)	30-09-2019
24	<u>CBIC extends concessional CGST rates to specified projects under HELP/OALP</u>	Notification No. 16/2019- Central Tax (Rate)	30-09-2019
25	<u>IGST exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants</u>	Notification No. 15/2019- Central Tax (Rate)	30-09-2019
26	<u>Changes in CGST rates for specified goods wef 01.10.2019</u>	Notification No. 14/2019- Central Tax (Rate)	30-09-2019
27	<u>IGST: Grant of alcoholic liquor licence is not a supply of goods/service</u>	Notification No. 24/2019- Integrated Tax (Rate)	30-09-2019

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28	<u>IGST: CBIC amends entry related to GST on cement under RCM</u>	Notification No. 23/2019-Integrated Tax (Rate)	30-09-2019
29	<u>IGST: Explanation on applicability of provisions related to supply of development rights</u>	Notification No. 22/2019-Integrated Tax (Rate)	30-09-2019
30	<u>IGST: CBIC notifies certain services under RCM wef 01.10.2019</u>	Notification No. 21/2019-Integrated Tax (Rate)	30-09-2019
31	<u>CBIC exempts certain services from IGST wef 01.10.2019</u>	Notification No. 20/2019-Integrated Tax (Rate)	30-09-2019
32	<u>Changes in IGST rates of various services wef 01.10.2019</u>	Notification No. 19/2019-Integrated Tax (Rate)	30-09-2019
33	<u>IGST Exemption on supply of goods for specified projects under FAO</u>	Notification No. 18/2019-Integrated Tax (Rate)	30-09-2019
34	<u>CBIC exempt IGST on supplies of silver & platinum by nominated agencies to registered persons</u>	Notification No. 17/2019-Integrated Tax (Rate)	30-09-2019
35	<u>CBIC extends concessional IGST rates to specified projects under HELP/OALP</u>	Notification No. 16/2019-Integrated Tax (Rate)	30-09-2019
36	<u>IGST exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants</u>	Notification No. 15/2019-Integrated Tax (Rate)	30-09-2019
37	<u>Changes in IGST rates for specified goods wef 01.10.2019</u>	Notification No. 14/2019-Integrated Tax (Rate)	30-09-2019
38	<u>CBIC notifies place of supply of R&D services related to pharmaceutical sector</u>	Notification No. 04/2019-Integrated Tax	30-09-2019
39	<u>Aerated water manufacturers cannot opt for GST composition scheme</u>	Notification No. 43/2019-Central Tax	30-09-2019
40	<u>CBIC exempts specified defence goods from IGST</u>	Notification No. 35/2019-Customs	30-09-2019
41	<u>Changes in customs duty & IGST rates for goods imported wef 01.10.2019</u>	Notification No. 34/2019-Customs	30-09-2019
42	<u>Custom Duty exemption to Light Combat Aircraft Programme extended till 03.12.2021</u>	Notification No. 33/2019-Customs	30-09-2019
43	<u>CBIC exempts imports by FAO for specified projects from IGST</u>	Notification No. 32/2019-Customs	30-09-2019

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Goods and Service Tax Forms 2019

Government has issued various forms for GST related compliances to be made by taxpayers and for taking actions on them by tax officials. So far Government has issued 162 types of Form under GST.

Summary of GST Forms is as follows:-

S. No.	Particulars	Number of Forms
1	GST Registration Related	28
2	GST Return Related	17
3	GST Payment related	7
4	GST Refund related	13
5	GST Assessment related	17
6	GST Input Tax Credit (ITC) related	7
7	GST Demand and Recovery related	25
8	GST Appeal Related	5
9	GST Advance Ruling related	3
10	GST Composition Related	8
11	GSTP related	7
12.	E-Way Bill Related	4
13.	Related to Compounding under GST	2
14.	Related to Enforcement under GST	5
	Forms relating to interception / inspection of conveyances and goods in movement	11
15.	Related to Transitional Credit under GST	3
	TOTAL	----- 162 -----

1. Registration

Sl. No.	Forms	Available for	Description of the Form
1.	FORM GST REG-01	For Taxpayer	Application for Registration
2.	FORM GST REG-02	For Tax Official	Acknowledgment
3.	FORM GST REG-03	For Tax Official	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/ amendment/cancellation etc.
4.	FORM GST REG-04	For Taxpayer	Reply of the taxpayer/applicant furnishing Clarification / additional information/ document etc. in response to REG-03
5.	FORM GST REG-05	For Tax Official	Order of Rejection of Application for <Registration / Amendment / Cancellation/>
6.	FORM GST REG-06	For Tax Official	Registration Certificate

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7.	FORM GST REG-07	For Taxpayer	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at Source (u/s 52)
8.	FORM GST REG-08	For Tax Official	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
9.	FORM GST REG-09	For Taxpayer	Application for Registration of Non Resident Taxable Person
10.	FORM GST REG-10	For Taxpayer	Application for registration of person supplying Online Information and Database Access or Retrieval Services (OIDAR/NROP) from a place outside India to a person in India, other than a registered person.
11.	FORM GST REG-11	For Taxpayer	Application for extension of registration period by casual/non-resident taxable person
12.	FORM GST REG-12	For Tax Official	Order of Grant of Temporary Registration/ Suo Moto Registration
13.	FORM GST REG-13	For Taxpayer	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies! Embassies/others
14.	FORM GST REG-14	For Taxpayer	Application for Amendment in Registration Particulars (For all types of registered persons)
15.	FORM GST REG-15	For Tax Official	Order of Amendment
16.	FORM GST REG-16	For Taxpayer	Application for Cancellation of Registration
17.	FORM GST REG -17	For Tax Official	Show Cause Notice for Cancellation of Registration
18.	FORM GST REG -18	For Taxpayer	Reply to the Show Cause Notice issued for cancellation for registration
19.	FORM GST REG-19	For Tax Official	Order for Cancellation of Registration
20.	FORM GST REG-20	For Tax Official	Order for dropping the proceedings for cancellation of registration
21.	FORM GST REG-21	For Taxpayer	Application for Revocation of Cancellation of Registration
22.	FORM GST REG-22	For Tax Official	Order for revocation of cancellation of registration
23.	FORM GST REG-23	For Tax Official	Show Cause Notice for rejection of application for revocation of cancellation of registration
24.	FORM GST REG-24	For Taxpayer	Reply to the notice for rejection of application for revocation of cancellation of registration
25.	FORM GST REG-25	For tax official	Certificate of Provisional Registration (Presently Closed as per Law)
26.	FORM GST REG-26	For Taxpayer	Application for Enrolment of Existing Taxpayer (Presently Closed as per Law)
27.	FORM GST REG-29	For Taxpayer	Application for Cancellation of Registration of Migrated Taxpayers (Presently Closed as per Law)
28.	FORM GST REG-30	For Tax Official	Form for Field Visit Report

2. Returns

1.	FORM GSTR-1	For Taxpayer	Details of outward supplies of goods or services
2.	FORM GSTR-2A	For Taxpayer	Details of auto-drafted supplies
3.	FORM GSTR-3B	For Taxpayer	Monthly Return
4.	FORM GSTR-4	For Taxpayer	Quarterly return for registered person opting for composition levy (This form shall be modified and implemented in due course as 3 rd Return for Financial Year of Registered Person, who has opted for Composition levy or availing benefit of notification no.02/2019- Central Tax' (Rate).
5.	FORM GSTR-4A	For Taxpayer	Auto-drafted details for registered person opting for composition levy
6.	FORM GSTR-5	For Taxpayer	Return for non-resident taxable person
7.	FORM GSTR-5A	For Taxpayer	Details of supplies of Online Information and Database Access or Retrieval Services (OIDAR) by a person located outside India made to non- taxable persons in India
8.	FORM GSTR-6	For Taxpayer	Return for Input Service Distributor
9.	FORM GSTR-6A	For Taxpayer	Details of supplies auto-drafted form (Auto-drafted from GSTR-1)
10.	FORM GSTR-7	For Taxpayer	Return for tax deducted at source (TDS)
11.	FORM GSTR 7A	for Taxpayer	Tax deduction at source certificate
12.	FORM GSTR – 8	For Taxpayer	Statement for tax collection at source (TCS)
13.	FORM GSTR – 9	For Taxpayer	Annual return
14.	FORM GSTR – 9A	For Taxpayer	Annual return (For Composition Taxpayer)
15.	FORM GSTR-9C	For Taxpayer	PART – A – Reconciliation Statement Part B – Certificate
16.	FORM GSTR-10	For Taxpayer	Final Return
17.	FORM GSTR-11	For UIN holders	Statement of inward supplies by persons having Unique Identity Number (UIN)

3. Payments

1.	FORM GST PMT –01	For taxpayer	Electronic Liability Register of Registered Person (Part– I: Return related liabilities)
2.	FORM GST PMT –01	For taxpayer	Electronic Liability Register of Taxable Person (Part-II: other return related liabilities)
3.	FORM GST PMT –02	For taxpayer	Electronic Credit Ledger of Registered Person
4.	FORM GST PMT –03	For Tax Official	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
5.	FORM GST PMT –05	For taxpayer	Electronic Cash Ledger
6.	FORM GST PMT –06	For taxpayer	Challan for deposit of goods and services tax
7.	FORM GST PMT –07	For taxpayer	Application for intimating discrepancy relating to payment

4. Refund

1.	FORM-GST-RFD-01 A	For taxpayer	Application for Refund
2.	FORM-GST-RFD-01 B	For Tax Official	Refund Order details
3.	FORM GST RFD-10	For taxpayer	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.
4.	FORM GST RFD-01	For Taxpayers	Application for Refund (Online Processing)
5.	FORM GST RFD-02	For Tax Officials	Acknowledgment of the Application for Refund
6.	FORM GST RFD-03	For Tax Officials	Deficiency Memo
7.	FORM GST RFD-04	For Tax Officials	Provisional Refund Order
8.	FORM GST RFD-05	For Tax Officials	Payment Order
9.	FORM GST RFD-06	For Tax Officials	Refund Sanction/Rejection Order
10.	FORM GST RFD-07B	For Tax Officials	Order for Withholding the Refund
11.	FORM GST RFD-08	For Tax Officials	Notice for Rejection of the Application for Refund
12.	FORM GST RFD-09	For Taxpayers	Reply to the Show Cause Notice
13.	FORM GST RFD-11	For taxpayer	Furnishing of bond or Letter of Undertaking for export of goods or services

5. Assessment

1.	FORM GST ASMT – 01	For taxpayer	Application for Provisional Assessment under section 60
2.	FORM GST ASMT – 02	For Tax Official	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment
3.	FORM GST ASMT – 03	For taxpayer	Reply to the notice seeking additional information
4.	FORM GST ASMT – 04	For Tax Official	Order of Provisional Assessment
5.	FORM GST ASMT – 05	For taxpayer	Furnishing of Security
6.	FORM GST ASMT – 06	For Tax Official	Notice for seeking additional information / clarification / documents for final assessment
7.	FORM GST ASMT – 07	For Tax Official	Final Assessment Order
8.	FORM GST ASMT – 08	For taxpayer	Application for Withdrawal of Security
9.	FORM GST ASMT – 09	For Tax Official	Order for release of security or rejecting the application
10.	FORM GST ASMT – 10	For Tax Official	Notice for intimating discrepancies in the return after scrutiny
11.	FORM GST ASMT – 11	For taxpayer	Reply to the notice issued under section 61 intimating discrepancies in the return
12.	FORM GST ASMT – 12	For Tax Official	Order of acceptance of reply against the notice issued under section 61
13.	FORM GST ASMT – 14	For Tax Official	Show Cause Notice for assessment under section 63
14.	FORM GST ASMT – 15	For Tax Official	Assessment order under section 63
15.	FORM GST ASMT – 16	For Tax Official	Assessment order under section 64

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|-----|--------------------|------------------|--|
| 16. | FORM GST ASMT – 17 | For taxpayer | Application for withdrawal of assessment order issued under section 64 |
| 17. | FORM GST ASMT – 18 | For Tax Official | Acceptance or Rejection of application filed under section 64 (2) |

6. ITC

- | | | | |
|----|-----------------|--------------|--|
| 1. | FORM GST ITC-01 | For Taxpayer | Declaration for claim of input tax credit under sub-section (1) of section 18 |
| 2. | FORM GST ITC-02 | For Taxpayer | Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18 |
| 3. | FORM GST ITC-03 | For Taxpayer | Declaration for intimation of ITC reversal/ payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18 |
| 4. | FORM GST ITC-04 | For Taxpayer | Details of goods/capital goods sent to job worker and received back |

7. Demand and Recovery

- | | | | |
|-----|-------------------|------------------|---|
| 1. | FORM GST DRC – 01 | For Tax Official | Summary of Show Cause Notice |
| 2. | FORM GST DRC -02 | For Tax Official | Summary of Statement |
| 3. | FORM GST DRC -03 | For Taxpayer | Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement |
| 4. | FORM GST DRC – 04 | For Tax Official | Acknowledgement of acceptance of payment made voluntarily |
| 5. | FORM GST DRC- 05 | For Tax Official | Intimation of conclusion of proceedings |
| 6. | FORM GST DRC – 06 | For Taxpayer | Reply to the Show Cause Notice |
| 7. | FORM GST DRC – 07 | For Tax Official | Summary of the order |
| 8. | FORM GST DRC – 08 | For Tax Official | Summary of Rectification /Withdrawal Order |
| 9. | FORM GST DRC – 09 | For Tax Official | Order for recovery through specified officer under section 79 |
| 10. | FORM GST DRC – 10 | For Tax Official | Notice for Auction of Goods under section 79 (1) (b) of the Act |
| 11. | FORM GST DRC – 11 | For Tax Official | Notice to successful bidder |
| 12. | FORM GST DRC – 12 | For Tax Official | Sale Certificate |
| 13. | FORM GST DRC – 13 | For Tax Official | Notice to a third person under section 79(1) (c) |
| 14. | FORM GST DRC – 14 | For Tax Official | Certificate of Payment to a Third Person |
| 15. | FORM GST DRC – 15 | For Tax Official | Application before the Civil Court requesting Execution for a Decree |
| 16. | FORM GST DRC – 16 | For Tax Official | Notice for attachment and sale of immovable/ movable goods/shares under section 79 |
| 17. | FORM GST DRC – 17 | For Tax Official | Notice for Auction of Immovable/ Movable Property under |

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			section 79(1) (d)
18.	FORM GST DRC – 18	For Tax Official	Certificate action under clause (e) of sub-section (1) section 79
19.	FORM GST DRC – 19	For Taxpayer	Application to the Magistrate for Recovery as Fine
20.	FORM GST DRC – 20	For Taxpayer	Application for Deferred Payment/Payment in Instalments
21.	FORM GST DRC – 21	For Tax Official	Order for acceptance/rejection of application for deferred payment / payment in instalments
22.	FORM GST DRC – 22	For Tax Official	Provisional attachment of property under section 83
23.	FORM GST DRC – 23	For Tax Official	Restoration of provisionally attached property / bank account under section 83
24.	FORM GST DRC – 24	For Tax Official	Intimation to Liquidator for recovery of amount
25.	FORM GST DRC – 25	For Tax Official	Continuation of Recovery Proceedings

8. Appeal

1.	FORM GST APL – 01	For taxpayer	Appeal to Appellate Authority
2.	FORM GST APL – 02	For Tax Official	Acknowledgment for submission of appeal
3.	FORM GST APL – 03	For Tax Official	Application to the Appellate Authority under sub-section (2) of Section 107
4.	FORM GST APL – 04	For Tax Official	Summary of the Demand after Issue of Order by the Appellate Authority, Revisional Authority, Tribunal Or Court
5.	FORM GST RVN-01	For Tax Officials	Notice Under Sec. 108 of CGST Act

9. Advance Ruling

1.	FORM GST ARA -01	For taxpayer	Application Form for Advance Ruling
2.	FORM GST ARA -02	For taxpayer/ appellant	Appeal to the Appellate Authority for Advance Ruling
3.	FORM GST ARA -03	For taxpayer	Appeal to the Appellate Authority for Advance Ruling

10. Composition

1.	FORM GST CMP-01	For Taxpayer	Intimation to pay tax under section 10 (composition levy)
2.	FORM GST CMP-02	For Taxpayer	Intimation to pay tax under section 10 (composition levy)
3.	FORM GST CMP-03	For Taxpayer	Intimation of details of stock on date of opting for composition levy
4.	FORM GST CMP-04	For Taxpayer	Intimation/Application for Withdrawal from Composition Levy
5.	FORM GST CMP-05	For Tax Official	Notice for denial of option to pay tax under Section 10
6.	FORM GST CMP-06	For Taxpayer	Reply to the notice to Show Cause
7.	FORM GST CMP-07	For Tax Official	Order for acceptance / rejection of reply to show cause notice
8.	FORM GST CMP-08	For Taxpayer	Statement for payment of self-assessed tax

11. GSTP

- | | | | |
|----|-----------------|--------------------|---|
| 1. | FORM GST PCT-01 | For GSTP | Application for Enrolment as Goods and Services Tax Practitioner |
| 2. | FORM GST PCT-02 | For Tax Official | Enrolment Certificate of Goods and Services Tax Practitioner |
| 3. | FORM GST PCT-03 | For Tax Official | Show Cause Notice for disqualification |
| 4. | FORM GST PCT-04 | For Tax Official | Order of rejection of enrolment as GST Practitioner |
| 5. | FORM GST PCT-05 | For GSTP/Taxpayers | Authorisation / Withdrawal of authorisation for Goods and Services Tax Practitioner |
| 6. | FORM GST PCT-06 | For GSTP | Application for Cancellation of Enrolment as Goods and Services Tax Practitioner |
| 7. | FORM GST PCT-07 | For Tax Official | Order of Cancellation of Enrolment as Goods and Services Tax Practitioner |

12. E-Way Bill

- | | | | |
|----|-----------------|--------------------------|-------------------------|
| 1. | FORM GST EWB-01 | For taxpayer | E-Way Bill |
| 2. | FORM GST EWB-02 | For taxpayer | Consolidated E-Way Bill |
| 3. | FORM GST EWB-03 | For Tax Official | Verification Report |
| 4. | FORM GST EWB-04 | For taxpayer/transporter | Report of Detention |

13. Compounding

- | | | | |
|----|-----------------|------------------|--|
| 1. | FORM GST CPD-01 | For Taxpayer | Application for Compounding of Offence |
| 2. | FORM GST CPD-02 | For Tax Official | Order for rejection/ allowance of compounding of offence |

14. Enforcement

- | | | | |
|----|-----------------|------------------|---|
| 1. | FORM GST INS-01 | For Tax Official | Authorisation for Inspection or Search |
| 2. | FORM GST INS-02 | For Tax Official | Order of Seizure |
| 3. | FORM GST INS-03 | For Tax Official | Order of Prohibition |
| 4. | FORM GST INS-04 | For Taxpayer | Bond for Release Of Goods Seized |
| 5. | FORM GST INS-05 | For Tax Official | Order of Release of Goods! Things of Perishable or Hazardous Nature |

Forms relating to interception/inspection of conveyances and goods in movement

- | | | | |
|----|-----------------|------------------|--|
| 1. | FORM GST MOV-01 | For Tax Official | Statement of the Owner/Driver/Person in Charge Of the Goods and Conveyance |
| 2. | FORM GST MOV-02 | For Tax Official | Order For Physical Verification /Inspection of the Conveyance, Goods and Documents |
| 3. | FORM GST MOV-03 | For Tax Official | Order of Extension of Time for Inspection Beyond three |

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			Working Days
4.	FORM GST MOV-04	For Tax Official	Physical Verification Report
5.	FORM GST MOV-05	For Tax Official	Release Order
6.	FORM GST MOV-06	For Tax Official	Order Of Detention under Section 129 (1) of The State/Union Territory Goods and Services Tax Act, 2017 and The Central Goods and Services Tax Act, 2017 / Under Section 20 of The Integrated Goods and Services Tax Act, 2017
7.	FORM GST MOV-07	For Tax Official	Notice Under Section 129 (3) of The State/Union Territory Goods and Services Tax Act, 2017 and The Central Goods and Services Tax Act, 2017 / Under Section 20 of The Integrated Goods and Services Tax Act, 2017
8.	FORM GST MOV-08	For Tax Official	Bond for Provisional Release of Goods and Conveyance
9.	FORM GST MOV-09	For Tax Official	Order of Demand of Tax and Penalty
10.	FORM GST MOV-10	For Tax Official	Notice for Confiscation of Goods or Conveyances and Levy of Penalty Under Section 130 of State/Union Territory Goods and Services Tax Act, 2017 Read with the Relevant Provisions of The Central Goods and Services Tax Act, 2017 / The Integrated Goods and Services Tax Act, 2017 and Goods And Services Tax (Compensation To States) Act, 2017
11.	FORM GST MOV-11	For Tax Official	Order of Confiscation of Goods and Conveyance and Demand of Tax, Fine and Penalty

15. Transition Forms

Transitional Credit (Presently filing is over so forms are no longer available on portal for filing)

1	FORM GST TRAN-1	For taxpayer	Transitional ITC / Stock Statement
2	FORM GST TRAN-2	For taxpayer	
3	FORM GST TRAN-3	For taxpayer	

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CLOSING CEREMONY OF MCS BATCH NO. 21



GHAZIABAD BRANCH OF CIRC OF ICAI



GHAZIABAD BRANCH OF CIRC OF ICAI

CLOSING CEREMONY OF MCS BATCH NO. 22



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CLOSING CEREMONY OF OP BATCH NO.- 49



GHAZIABAD BRANCH OF CIRC OF ICAI



GHAZIABAD BRANCH OF CIRC OF ICAI

CLOSING CEREMONY OF OP BATCH NO. - 50



GHAZIABAD BRANCH OF CIRC OF ICAI



GHAZIABAD BRANCH OF CIRC OF ICAI



GHAZIABAD BRANCH OF CIRC OF ICAI

CLOSING CEREMONY OF OP BATCH NO. - 51



GHAZIABAD BRANCH OF CIRC OF ICAI



GHAZIABAD BRANCH OF CIRC OF ICAI

CLOSING CEREMONY OF OP BATCH NO. 52



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GHAZIABAD BRANCH OF CIRC OF ICAI

SEMINAR ON MAT PROVISIONS



GHAZIABAD BRANCH OF CIRC OF ICAI

SEMINAR ON TAX AUDIT & RECENT AMENDMENTS IN DIRECT TAX



Relyon Softech Ltd.
Vision For Tomorrow



- ◆ Quarterly statements of TDS and TCS, with built-in FUV.
- ◆ Correction statements from data downloaded from TRACES.
- ◆ Certificate generation (Form 16, 16A and 27D) including data import from TRACES
- ◆ Electronic Returns and Digital Signing of TDS certificate
- ◆ Automated Tax Calculation for Salaries and Non-Salaries
- ◆ Threshold limit check for each transaction
- ◆ Unique Data Quality Report
- ◆ Import/Export data from Excel/Text/FVU/.TDS formats
- ◆ Vast MIS report for Deductions, Challans and various practical scenarios.
- ◆ Automated Perquisite calculation and other salary/Income-Tax calculations.

Saral TDS

The Complete TDS management

**Fully Integrated
with TRACES**

**Saral
PayPack**

The Complete Payroll Solution

PUNCh to PAYSLIP

- ◆ Salary Structure Management
- ◆ Statutory Management
- ◆ Reporting
- ◆ Attendance Management
- ◆ Standing Instructions for Insurance, Loans and Advances
- ◆ Import/Export from various software
- ◆ Maintenance of HR Details and Medical Reimbursement
- ◆ Total TDS Management including eTDS

- Integrated with GSTN APIs for secure and seamless data transfer
- Comprehensive Dashboard giving summary of filing status, Invoices & other GSTN alerts, OTP Management
- Simple and Convenient data entry flow, Import from Excel
- Fetches GSTR-1, GSTR-2A and GSTR-3B information & automates GSTR-9/9A/9C data flow
- GST computation and CGST/SGST/IGST wise Input Tax Credit distribution
- e-Payment and Input Tax Credit Utilization

st Saral GST
Goods & Services Tax Simplified

**Simple and
Accurate GSTR**
Return Filing with Saral GST

saral

Empowering Your Business

Accounts

- Quick GST Compliant Billing
- GST return filling and e-way bill generation
- Compliance Management
- Multi Tasking
- SMS Integration and Push mail
- Loyalty/Credit points Management
- Warranty & AMC Management

Billing

- Fast GST invoice generation for all sector
- Counter billing, bulk receipt and payment
- Barcode Integration
- Serial number tracking
- Multi tasking
- Van/Route wise report

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