

RAIPUR BRANCH OF CIRC OF ICAI



E-NEWS LETTER
NOVEMBER 2020

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CHAIRMAN'S MESSAGE



Greetings everyone, Hope you all are doing well.

You all will be happy to know that the Raipur branch of CIRC of ICAI has started organising Physical events recently and had conducted various programmes throughout the past month.

We organized events like cyclothan for green environment we cycled from budha talab to jaistamb chock in which members and students took active participation.

We organized a talk show in which we covered topics like vivad se vishwas with Shri S K Singh Pr. CIT(ReAC) and with moderator R.B Doshi sir. In Which we resolves queries of member present physically and digitally both. Excerpts from this interview are included in this newsletter for your reference.

We also had talk show on Know your ICAI with CA Satish Kumar Gupta, Chairman of CMP of ICAI & CCM with moderator as CA Vijay Maloo ji. In which touched major aspects of ICAI.

And we did a talk show on Peer Review Process with speaker as CA Sashikant Chandraker Treasurer of CIRC, ICAI and moderator as our vice chairman of branch CA Suresh Agrawal ji.

One of major event we conducted past month was Webinar on Resurgent Chhattisgarh 2.0 (Accountability, Transparency & Investment Environment) in which Shri Manoj Kumar Pingua(IAS), Principal Secretary Department Commerce & Industries CG state & Speaker : Shri P.Arun Prasad (IFS) Managing Director, {Chhattisgarh State Industrial Development Corporation(CSIDC)} gave an insight about the industrial policy in Chhattisgarh and revolved various query of members.

This is year is coming to end we hope by the end of this we see end of this pandemic too and resume our Daily life.

Stay safe, stay happy!

Yours sincerely

CA Kishore Bardia

Chairman, Raipur branch of CIRC of ICAI

EDITOR'S MESSAGE



Respected Fraternity Members,

Yesterday is not ours to recover, but tomorrow is ours to win or lose.

First of all, I hope you and all your near and dear ones are safe and wishing the same for future.

The coming month is last month of the year 2020 and we all are waiting eagerly for new year to arrive with lots of hope and good things.

May our all wishes come true and this December month will also give us good health and keep us safe.

In this month newsletter we are sharing articles on the new terms and concepts such as e-invoicing, mushroom farming, excerpts of the interview of our Chairman Sir on Vivad Se Vishwas Scheme etc.

And I'm really thankful to all the authors who are giving us article on very short notice. I also appreciate the efforts of my team members who are continuously working hard for the newsletter to be published on time.

"The best way to spread **Christmas** cheer is singing loud for all to hear."

With this I wish you all a Merry Christmas and also happy new year in advance, looking forward to greeting you all in the new year with new energy and opportunities.

Stay Safe Stay Happy

CA. Reena Jain

Head, Newsletter Committee

BASICS OF E-INVOICING

1. Why E-invoicing:

- To improve business-to-business communication by reducing transcription errors and cost involved;
- To simplify exchange of documents between suppliers and buyers, just like sending/receiving e-mail;
- GST reporting will be a lot easier and indeed a by-product

2. What It Means:

- 'e-invoicing' means reporting details of specified GST documents to a Government-notified portal and obtaining a reference number.
- It doesn't mean generation of invoice by a Government Portal

3. To Whom It is Applicable:

- Taxpayers whose aggregate turnover (based on PAN) in a financial year > Rs 100 Crores
- Mandatory w.e.f.1st Jan 2021
- Few sectors exempted: SEZ Units, Insurance, banking [including NBFCs], Goods Transport Agency [transporting goods by road in goods carriage], Passenger Transport Services, Multiplex Cinema Admissions.

4. Sec 2(6) "Aggregate turnover"

Means the

aggregate value of all taxable supplies (-)

the value of inward supplies on which tax is payable by a person on reverse charge basis

[Ex. RCM U/s Sec 9(3), Sec 9(4)}, (+)

exempt supplies [Sec 2 (47)], (+)

exports of goods or services or both (+)

and inter-State supplies

of persons having the same **Permanent Account Number**, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

5. CGST Law Requirement for E-Invoicing

Rule 48(4)

The invoice shall be prepared by such class of:

- registered persons as may be notified by the Government, on the recommendations of the Council,
- by including such particulars contained in FORM GST INV-01
- after obtaining an Invoice Reference Number
- by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

Rule 48 (5)

- Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

Rule 48 (6)

- The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).]
(i.e. Triplicate invoice for Goods and Duplicate for services shall not apply to E-invoicing.)

6. Need for E-Invoicing

- Ensures Digitization, Standardization, Inter- operability and Paperless mode in invoice communication
- Eliminates data re-entry and reconciliation errors
- Improves payment cycles
- Reduces processing costs
- Reduces disputes among transacting parties
- Generation of invoice and its reporting will become part of business process.
- No further reporting to GST portal or e-way bill portal.
- GST reporting compliance will be part of natural business system
- Improves overall business efficiency
- Facilitates business-friendly e-initiatives such as invoice financing
- Mitigates invoice fraud
- Global imperative

7. E-Invoicing Mechanism and Structure

- Taxpayers will continue to create their GST invoice on their own accounting/billing/ERP System
- E-invoice doesn't mean Soft copy of Invoice i.e. PDF
- e-invoice, as prepared, will be reported to Invoice Registration Portals (IRP)
- Multiple Invoice Registration Portals (IRP) will be established to ensure uninterrupted availability. To start with, NIC will be the first Registrar. Based on experience, more registrars will be added.
- IRP will generate a unique Invoice Reference Number (IRN), digitally sign it and return the e-invoice.

- IRP will also generate a QR code containing the unique IRN along with below key particulars:
 - GSTIN of supplier
 - GSTIN of Recipient
 - Invoice number as given by Supplier
 - Date of generation of invoice
 - Invoice value (taxable value and gross tax)
 - Number of line items.
 - HSN Code of main item (the line item having highest taxable value)
 - Unique Invoice Reference Number (hash)
 - **QR code will enable Offline verification of invoices using Mobile App
- Invoice no. (e.g. ABC/1/2019-20) is different from IRN
(e.g. 35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bbe)
- A INV-01 Schema is based on e-invoice standard (Based on Universal Business Language (UBL) / PEPPOL with certain customizations to cater to Indian business practices and requirements like e-way bill etc.)
- Types of supplies covered: B2B, Exports
- IRN will be generated in sub 200 milliseconds duration – specified key fields to be validated on IRP
- Facility for bulk-upload of invoices
- The uploaded invoice data will be digitally signed by IRP
- No amendment of already- reported invoice on IRP - cancellation and re-generation will be the only option

8. Documents covered under E-invoicing

- Business to Business Invoice
- Business to Government Invoices
- Export Invoices
- Reverse Charged Invoices
- Credit Notes
- Debit Notes

It may be noted that presently the Business to Consumer (B2C) invoices are not allowed for e-invoice/ IRN generation.

9. Cancellation of Invoice Reference Number (IRN)

- IRN Generated on Portal Can be cancelled within 24 Hours
- IRN cannot be cancelled if valid e-way bill exists for IRN
- Once IRN is cancelled than one more IRN cannot be generated on same invoice number
-

10. Consequence of Non Compliance with E-invoicing

- If a registered person required to issue E-invoice does not comply with same than it will be deemed that “NO VALID INVOICE” issued.
- Non-compliance Penalty of “Rs 10,000 or Tax amount” (whichever is higher)

- The buyer will not be eligible for Input Tax Credit as it will not be treated as Valid Invoice.

11. Imprisonment u/s 132:

- a) Amount of tax exceeds 5 crores: **5Years with Fine**
- b) Amount of tax exceeds 2 crores: **3Years with Fine**
- c) Amount of tax exceeds 1 crore: **1Years with Fine**

12. Recent CGST Notifications on E-invoicing

Sr.no.	CGST Notification Number	Date of Notification	Particulars
1	Notification No. 88/2020 – Central Tax	10 th Nov 2020	GST E invoicing Mandatory for Registered person whose Pan based aggregate turnover for any preceding FY from FY 2017-18 Exceeds 100 Crore
2	Notification No. 73/2020 – Central Tax	1 st Oct 2020	Relaxation for the 1 st month (i.e. October 2020), IRN can be obtained within 30 Days from date of such invoice
3	Notification No. 72/2020 – Central Tax	30 th Sep 2020	Quick Reference code, having embedded Invoice Reference Number (IRN) is Required in E-invoice.
4	Notification No. 70/2020 – Central Tax	30 th Sep 2020	Turnover limit to be seen for any preceding FY from FY 2017. E-invoicing applicable to goods or services or both to a registered person or for exports.

Compiled by:

CA VIKAS GOLCHHA

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National faculty GST (ICAI & NACIN)



CLARIFICATION ON AGRICULTURAL ACTIVITY – MUSHROOM FARMING

Whether Mushroom Farming is an agricultural activity & exempt from Tax

Agriculture Income being exempt from Tax always remains a matter of dispute. Many assesseees are taking the shadow of Agriculture Income to evade taxes or reduce the tax burden. People are trying to show their taxable income as exempt income under the ambit of Agriculture Income. One of such disputed activity is Income from Mushroom Farming. In this Article, I am sharing with you some important points on the basis on which Income from Mushroom farming is treated as agriculture Income, hence totally exempt from Tax. The points are now very much settled through the decision of The *Hyderabad ITAT in the case of DCIT vs. Inventaa Industries (P.) Ltd. [2018]*. In this case The Hyderabad ITAT had dealt this issue and explained that why mushroom farming is to be considered as agricultural activity. Some of Important points highlighted in above decision in support why mushroom farming is treated as Agriculture Income are as under: -

- Operations are conducted on land which is agricultural land and the operations are agriculture in nature. - Mushroom is a nutritious vegetable. The spawn is grown on soil. -The operations are akin to nursery which has been recognized by the Act as agriculture by insertion of Explanation 3 to section 2(1A). -Various Government authorities, Banks/FIs, World organizations and food organizations, Excise Department and others treat mushrooms as ‘vegetables’.
- Mushroom growth is a natural agricultural activity and assessee is only a facilitator. Therefore, the decision of the Apex Court in the case of *M/s. Venkateswara Hatcheries Pvt. Ltd.* applies.

The Supreme Court held that a natural product can be produced only through natural process and the facilities provided by human effort is not relevant and the production would always remain as natural product and cannot be attributed to any other process or activity associated or undertaken by human effort.

The term “land” and “soil” are interchangeable and soil is nothing but land.

The definition of ‘Land’ and ‘Soil’ given in the Black’s Law Dictionary and in Random House dictionary and held that the word ‘land’ includes any soil, and hence the prepared soil is land. That soil is the basis for production of mushroom as initial mushrooms spawn is prepared and the spawn is then cultured in a similar type of prepared soil, to be used as seed for cultivation of mushroom. Thereafter the same is removed from the soil and is spread over the soil arranged in giant size trays, the depth of which is up to 8 inches. These trays contain soil and trays are kept vertically on the land and the watering of the soil is done through coir pith to maintain the required moisture.

The literature published by the “Director of Mushroom Research” of “Indian Council of Agricultural Research” (ICAR) and came to a conclusion that usage of soil in these trays can be considered as usage of land. The Ld.CIT(A) also stated that ‘even for cultivation of other crops, the land in the form of ground cannot be used and that only the upper layer of the soil is to be prepared for tilling, ploughing,

watering and manuring'. As preparation of soil is required for production of mushroom, he concluded that edible mushroom is grown on land.

On the issue as to whether mushroom is a “plant” or “fungi”, the Ld.CIT(A) held that the questions in this case as to whether the process of production is agriculture or not and whether the produce grown is “plant” or “fungi” are not relevant and that the relevant factor to be determined is the process of production. He held that the word ‘agro’ means “land” and this definition includes soil which means all types of soils. The process of enriching the “soil” by adding fertilizers and wastages etc. is “culture of the soil” and when the soil is used for production of edible product, it is called as an agricultural product.

On the reference to the material available in Wikipedia by the Assessing Officer, the Ld.CIT(A) held that though several thousands of species of mushrooms are there, only those which are grown on “soil” are “edible”.

The Ld.CIT(A) referred to the judgement of the Hon'ble Supreme Court in the case of *CIT Vs. Sri Venkateswara Hatcheries Pvt Ltd* for the proposition that merely because the conventional method of production is given a go by and artificial production is introduced, it would not change the character of production which is natural.

The Ld.CIT(A) observed that just because the assessee-company issuing the land vertically by using large trays, for producing mushroom, by adopting a natural agricultural process and by cultivating the soil, it cannot be said that land is not used for production of mushroom. It is a fact that the land is used for production, the sub-strata of which is soil. The ingredients of agricultural operations are embedded in the production of mushroom and the entire activity is similar to the production of any other vegetable and to the process of any other agricultural produce.

The decision of the Bangalore Bench of the ITAT in the case of **Blue Mountain Food Products Ltd.**, is not relevant, as the question before the Bench was, whether depreciation can be allowed for determining the income or not and that this decision of the Bangalore Benches was given when the provision of Section 80JJA of the Act, was in existence in the statute and that a decision with reference to a section which was later repealed, cannot be precedence.

The views of various Government authorities and financial institutions, wherein mushroom is treated as a vegetable is relevant for the purpose of determining the issue.

He relied on various decisions of the Hon'ble Supreme Court for the proposition that incentive provisions have to be liberally interpreted and held that Section 10(1) of the Act has to be liberally interpreted. He held that the decision of the Chandigarh Bench of the Tribunal in the case of *Chander Mohan Vs. ITO (Chandigarh- Tribe)* is distinguishable as the process for production followed in that case is different from the process followed by the assessee and that the type of mushroom produced in that case is different from those produced by the assessee.

The Ld. CIT(A) concluded that production of mushroom is a process of agricultural production and income derived from such a process is agricultural income eligible for exemption u/s. 10(1) of the Act.

Hence, the assesses can take the benefit of exemption of agriculture in respect of business of mushroom farming and can engage themselves in highly profitable business of mushroom farming without paying any taxes to government.

Written by:

CA Gaurav Agrawal

B. Com, ACA



THE WAY WE ACCEPT CHANGES

HOW COMFORTABLE ARE YOU IN ACCEPTING THE CHANGES?

Change the things that you can't accept, Accept the things that you can't change.

Change is an essential and inevitable part of life and it is the only thing which is constant. In our body many cells are dying and many cells are taking birth each second. We intake new oxygen with every breath, we cannot repeat any breath. And even though we are constantly changing, it is really difficult for us to accept the changes outside.

The situations in which we presently are may be the worst, but at least we are familiar to it (jaan pehchan ki hai isliye dar nahi lagta). We fear the change because we don't know repercussions of the change, i.e. fear of the unknown.

But changes cannot be avoided in any case. Everyone has to face the changes for survival. It may be with choice or forced. And those who cannot accept and adapt can become extinct as per rule of "Survival of the fittest"

Dinosaurs and other huge creatures have now become extinct as they were not able to adapt to the changes in the environment.

And for chartered accountants, they have to face a lot of changes very frequently and many more in this Covid period. Like changes in

- Society
- Law
- Laws of taxation
- Way of working in current scenario
- Fear of survival
- Fear of health and even life
- Fear of losing loved ones
- May be many more.

In current scenario life has changed very much and it has become really difficult to cope up with everything that has been caused by the spread of COVID 19. However, we don't have any other option but to deal with it.

Most difficult thing when one tries to accept the change is fear of the future. So, if someone lives in present moment and does their best, he is accepting whatever comes in that moment and does not have to put effort.

In the process of accepting change one has to go through many emotions such as:

- Denial

At first, we try to deny things that can happen to us. I am not going to wear mask, I can't see the children whole day in electronic gadgets, how I can stay at home, how I will survive without earnings and so on.

- Negative acceptance

We try to see the situation about how detrimental it is to our interest. E.g.: - the effect of electronic gadgets on kids, effect of income loss in our lives.

- Stress

As we want to control things but feel helpless as the situation is not under our control. We feel victimized in the hands of the situation. Further stress can lead to other health problems too.

- Struggle and conflict

Then we fight with ourselves even though the things are not good but they are happening and I must do something to reverse them. What if I can go back to time and let the things be done differently.

- Helplessness

THE WAY WE ACCEPT CHANGES

As we are not able to reverse or control the situation in our lives, we feel helpless.

- Anger

Helplessness cause anger. We get angry with ourselves as being unable to manage the things. We get angry on situations or the Government or doctors or society or others.

- Acceptance

All the world outside my body is going to do whatever they want. I can only perform my actions. So, I must find out the best possible course of action in the given situation by keeping myself stable.

We come to peace after getting acceptance.

Course of Action

Whenever you are getting any overwhelming emotion, best thing to do is,

- Never ignore it. Otherwise it will get stored in your body and creates destruction.
- Give yourself break. May be just for few minutes. Sit in silence.
- Observe your body and emotions. Every emotion is felt in parts of the body. E.g.: - our face tightens in anger, bubbling in stomach in fear or excitement.

Observe the emotions in our body and just allow it to come and feel or experience. The emotions will come one after another and allow all of them. They will get settled in some time. Then a feeling of peace or a neutral feeling can be experienced. This calms us and we are able to see the picture clearer than before.

- This peace and calmness opens the room for acceptance.

This is the point and platform when and where we are ready to make right decisions and take proper actions which are best for us.

Written by:

CA Seema Tayal

B.com, FCA, DISA



VIVAD SE VISHWAS SCHEME

The must know things about the vivad se Vishwas scheme 2020:

The bill proposes that taxpayers can settle their tax dispute before the last date of 31 December, 2020. In this, they have to pay only the basic amount of tax in selected cases.

The government has proposed a direct tax dispute resolution scheme. Its name is 'Vivad se Vishwas' scheme.

A bill related to this has been brought in the Parliament. It is related to settling of dispute cases involving direct taxes.

Q. What do the experts say?

Ans. It was desperately needed. It was long awaited. This will eliminate many cases pending for years. Tax authorities should also make them aware of this scheme as much as possible. They said that people should take advantage of this once best opportunity.

Q. What does the bill introduced in parliament says?

Ans. The bill introduced in Parliament says that the government will notify the last date of the scheme. However, Finance Minister Nirmala Sitharaman had said in her budget speech that the last date of the scheme would be 30 June 2020. But due to COVID-19, date has been extended till 31 December 2020. Under this scheme, taxpayers can settle their old tax dispute with the government at no extra charge. This decision of the government will surely provide more relief to the taxpayers.

Q. Who can take advantage of the scheme?

Ans. According to the bill, till 31 January 2020, the scheme will be applicable on those tax cases which were pending before the Commissioner (Appeals), Income Tax Appellate Tribunal, High Court or Supreme Court. The pending appeal may be related to tax dispute, penalty or interest. It can also be related to assessment or re-assessment.

Q. What amount will have to be paid?

Ans. Taxpayers who have a dispute with the Income Tax Department will have to pay fees as per the cases mentioned below.

1. Where there are disputes due to "tax arrears"

According to the bill, where the 'tax arrears' is equal to the total 'disputed tax, interest or penalty charged', only disputed tax will have to be paid before 31 January 2020.

In fact, at present, 4.00 lakh cases worth Rs 9.50 lakh crores are pending in all the courts of our country. Keeping this view, the government has extended the last date of this scheme to 31 March 2019, if the taxpayer takes advantage of the scheme after 1 April 2021, then an additional 10% tax will have to be paid along with the disputed tax amount.

2. Where the dispute is regarding penalty or interest.

In cases where there is a dispute with the tax department regarding interest or penalty, the disputed interest or penalty can be settled by paying 25 per cent of disputed amount.

Q. How does the scheme work?

Ans. According to the details of the scheme in the bill, the authorized officer will decide the amount due within 15 days that the taxpayer will disclose in his declaration. After this, a certificate will be issued to the taxpayer. After determining it, tax arrears or amount due will be intimated. The amount intimated after the assessment has to be paid by the taxpayer. This work has to be done within 15 days of getting the certificate. By doing this, he has to give information to the authorized officer. The authorized officer will pass the order stating that the taxpayer has deposited the amount.

This scheme covers all the cases pending till 31 January, 2020. This is a good opportunity. Taxpayers can settle their dispute and start afresh.

Q. Who cannot take advantage of the scheme?

Ans. The scheme will not be availed in the outstanding tax cases which are related to the cases mentioned below.

1. In relation to the assessment year in which an assessment has been made under section 153A or section 153C.
2. In relation to the assessment year where the liability has been proved before filing the declaration.
3. Income from any source from outside the country and it has undisclosed.
4. The scheme will not be available in cases related to section 90 or section 90 of Income Tax Act.
5. Against whom the order of custody has been passed before filing the declaration under various provisions.

CA Kishore Bardia

Chairman Raipur ICAI.



KNOW YOUR DATES

Compliance Calendar of Income Tax for December 2020:

Due Date	Description	Section
07-12-2020	Due date for deposit of tax deducted/collected for the month of November, 2020. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	TDS/TCS
15-12- 2020	Due date for issue of TDS Certificate for tax deducted under section 194-IA, section 194-IB and section 194-M in the month of October, 2020	Section 194-IA, 194-IB & 194-M
15-12-2020	Third instalment of advance tax for the assessment year 2021-22	Advance Tax
15-12- 2020	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2020 has been paid without the production of a challan*	Due Date of Form 24G
30-12-2020	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA and section 194-IB in the month of November, 2020*	Section 194-IA & Section 194-IB
30-12-2020	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of November, 2020*	Section 194M
30-12-2020	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2019 to December 31, 2019) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc	Form No. 3CEAD
31-12-2020	Due date for furnishing of various audit reports including tax audit report and report in respect of international/specified domestic transaction for the Assessment Year 2020-21*. Note: The due date for filing of return has been extended to December 31, 2020 vide	Audit Report

	Press Release, dated 24-10-2020.	
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Recommended: Income Tax Return Filing Due Dates for FY 2018-19 (Last Date)

Note:

- “Clarification on doubts arising on account of new TCS provisions”.
- “Latest update -Order u/s 119 of the Income-tax Act, 1961 regarding extension of dates for filing of belated and revised ITRs for the A.Y. 2019-20”.
- “CBDT authorizes Director General of Income Tax to Upload GST Return Information in Form 26AS”.
- “Guidelines under section 194-0 (4) and section 206C (1-1) of the Income-tax Act, 1961”. Read circular no. 17/2020

GST Compliance Calendar for December 2020:

Due Dates	Compliance Particulars	Forms/(Filing Mode)
11.12.2020	The complete guide for online filing GSTR 1 form in a very easy and step by step manner. The last date to file GSTR-1 form is December 11, 2020, for the taxpayers having an annual aggregate turnover above INR 1.5 crore or the ones who have opted for the monthly return filing.	GSTR 1
20.12.2020	All the non-resident ODIAR services providers should file their monthly return GSTR-5A on or before the given due date of 20th December, 2020, for the month of November 2020.	GSTR 5A
31.04.2021	FY 2020-21	GSTR 4
20.12.2020	All the non-resident persons must file the GSTR-5 alongside the payment of GST on or before the given due date of 20th December, for the month of November 2020.	GSTR 5
13.12.2020	Every Input Service Distributor (ISD) must file GSTR-6 on or before the given due date of 13th December.	GSTR 6

10.12.2020	The due date for filing GSTR 7 for the period March-July 2020 is 31th August and the tax for the period should be deducted on or before 10th December.	GSTR-7
10.12.2020	The due date for furnishing GSTR 8 for the period October 2020 for registered e-commerce taxpayers in India who are liable to pay TCS should be deducted on or before deducted on or before 10th December.	GSTR 8
31.12.2020	GSTR 9 is an annual return form for the regular taxpayer. The return filing for the FY 2018-19 should be submitted within the given date of December 31st, 2020.	GSTR 9
31.12.2020	GSTR 9C is an annual audit return form for the reconciliation statement. The return filing for the FY 2018-19 should be submitted within the given date of December 31st, 2020.	GSTR 9C

Note:

- The due dates are extended for filing GSTR 9/9A/9C form till 31/12/2020.
- “The facilities extended to the companies for filing Gstr 3B/ Gstr 1 with the EVC in lieu of DSC shall be withdrawn w e f 1st Nov 2020”

Due dates Compliances under ESI, PF Acts for the Month of December 2020

- 15-12-2020- ESIC Payment for m/o Nov 2020
- 15-12-2020- PF Payment for m/o Nov 2020
- 25-12-2020- PF return filling for m/o Nov 2020

Due dates Compliances under Companies Act for the Month of December 2020

- 31-12-2020- Form 8 by LLP
- 31-12-2020- Due date for holding Annual General Meeting (AGM) for the Companies registered under Companies Act pertaining to the Financial Year 2019-20

PHOTOS





NEWS PAPER COVERAGE

लोकन के आखर पर ध्यान दिखी के लिहल जावै के बिबरन

राज्यपाल को मुख्य सूचना आयोग ने आयोग की वार्षिक प्रतिवेदन भेंट की

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औद्योगिक नीति एवं इंडस्ट्रियल पार्क पर डिजिटल सेमिनार का आयोजन

राजपुर, 25 नवंबर (राजपुर) : इंडस्ट्रियल पार्क और औद्योगिक नीति एवं इंडस्ट्रियल पार्क पर डिजिटल सेमिनार का आयोजन।

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औद्योगिक नीति और इंडस्ट्रियल पार्क विषय पर वेबिनार कल

मिटी रिपोर्टर : इंडस्ट्रियल पार्क और औद्योगिक नीति एवं इंडस्ट्रियल पार्क विषय पर वेबिनार का आयोजन किया जाएगा।

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बायो इथेनॉल का नया हब बन जाएगा छत्तीसगढ़

बायो इथेनॉल का नया हब बन जाएगा छत्तीसगढ़। बायो इथेनॉल का नया हब बन जाएगा छत्तीसगढ़।

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परसेंट के लिहाज से अक्टूबर में राज्य की जीएसटी ग्रोथ देश में दूसरे स्थान पर रही- मनोज पिंगुआ

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Respected members,

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I request all the members of Raipur Branch and Members all over Chhattisgarh to share articles for Raipur Branch Newsletter related to Direct Tax, Indirect Tax, Company Law, Professional Ethics & other updates etc.

Interested members are requested to contact us and send your articles at
newslettericairapur2020@gmail.com.

Please send the articles in word format.

(Font: Times New Roman Font size: 10 Line spacing: single spacing)

Regards

CA. REENA JAIN

Head News Letter Committee

9301942721

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