



JABALPUR BRANCH OF CIRC OF



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



भारत 2023 INDIA

वसुधैव कुटुम्बकम्

ONE EARTH • ONE FAMILY • ONE FUTURE



E-NEWSLETTER

MAY 2023



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Disclaimer:

These are author's personal views and cannot be construed to be the views of the any institution. It shall not be used for any legal advice/opinion and shall not be used to render any professional opinion/advice. The information contained in the article is for the purpose of spreading information /knowledge/ awareness and shall not be treated as solicitation in any manner or for any other purpose.

Chairman's Message

Dear Members of Jabalpur Branch of CIRC of ICAI,

As the Chairman of the Jabalpur Branch of the Institute of Chartered Accountants of India (ICAI), I would like to highlight the importance of Continuous Professional Education (CPE) for CA members.



The field of accountancy and finance is constantly evolving, and it is crucial for members of the profession to keep up with the latest developments and trends. CPE provides an excellent opportunity for members to update their knowledge and skills, and it also helps in enhancing the quality of professional services.

CPE is mandatory for all members of the ICAI, and it is essential to complete the prescribed hours of CPE every year. The ICAI provides various avenues for members to fulfil their CPE requirements, such as seminars, workshops, conferences, and e-learning modules.

Apart from meeting the CPE requirements, it is also essential to choose relevant and quality CPE programs that align with your area of specialization and career goals. This can be achieved by attending programs organized by reputed institutions, professional bodies, and industry associations.

CPE not only helps in keeping members updated on the latest industry developments but also provides an opportunity to network with professionals in the field. Networking is an essential aspect of professional growth, and it can lead to new business opportunities, collaborations, and partnerships.

As the Chairman of the Jabalpur Branch, I urge all members of the ICAI to take their CPE requirements seriously and make the most of the opportunities available. Let us strive to maintain the highest standards of professional excellence and contribute to the growth and development of the accountancy profession.

Let's have a look at activities of Jabalpur branch and Jabalpur CICASA during the month of April & May 2023.

During the month of April & May we have planned a unique series of CPE in the name of निरंतरअध्ययन कार्यशाला with Physical and virtual mode with experts in the area of DRAFTING of SCN replies and APPEALS before various Authorities, specially designed for Young members to cover various topics ranging from Income Tax & GST & Diverse topics.

This will be followed up by निरंतर अध्ययन कार्यशाला- Seminar on 16th May 2023, organized by the Continues Professional Education Committee of The ICAI and hosted by Jabalpur branch of CIRC of ICAI jointly with CIRC of ICAI.

Then in June we have a Seminar on 3rd Jun 2023 organized by the Financial Reporting Review Board of The ICAI and hosted by Jabalpur branch of CIRC of ICAI.

This issue of our e-newsletter covers important updates of our Institute i.e. The ICAI, on technical front - due date calendar, circulars / notifications / press release issued by CBIC/CBDT, glimpses of events by Jabalpur branch and CICASA and media coverage and our upcoming events.

Contribution to CABF fund:I appeal to all our Hon'ble Members to contribute generously making voluntary contribution towards The Chartered Accountants' Benevolent Fund (CABF). Remember that even a small donation can make a difference, and it's a meaningful way to celebrate your birthday by giving back to others.

Link for contribution:<https://cabf.icai.org/voluntaryMember>

We congratulate to CA Sanchit Agrawal for his achievement of being selected as co-opted member of Direct Tax Committee of CIRC for term 2023-24. Jabalpur Branch extend him a warm welcome and convey best wishes for his tenure.

I would like to take the opportunity to sincerely thank all the contributors of Newsletter.

*"I can do things you cannot, You can do things I cannot,
Together we can do Great Things."*

**CA Kamal Kumar Valecha
Chairman
Jabalpur Branch of CIRC of ICAI**

GST ON RESTAURENT

This article helps to understand GST applicability on Restaurant and Its impact on Consumer and Owners



INTRODUCTION

“Restaurant Service” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint, including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

Circular No. 164/20/2021 - GST dated 06.10.2021 clarified that restaurant service includes services provided by Restaurants, cafes, and similar eating facilities including takeaway services, room services and door delivery of food. Therefore, it is clear that takeaway services and door delivery services for consumption of food are also considered as restaurant services. This would thus cover services provided by cloud kitchens/ central kitchens.

GST ON FOOD ITEMS

The following are the key GST rates applicable to some common food items*:

- Nil GST on fresh and chilled vegetables including potatoes, onions, garlic, leek etc.
- NIL GST on non-container packed dried leguminous vegetables(shelled) whether skinned/split or not
- Nil GST on fresh grapes, fresh/dried coconut, fresh/dried bananas/plantain, fresh apples, fresh pears, etc.
- Nil GST on meat (not in container whether fresh or chilled)
- Nil GST on birds' eggs in shell (fresh/cooked/preserved)
- Nil GST on unsweetened milk (pasteurised/unpasteurised), cream, etc.
- Nil GST on container packed vegetables (uncooked/steamed/boiled)
- Nil GST on vegetables preserved using brine/other means unsuitable for immediate human consumption
- 5% GST on meat packed in container bearing registered trademark/brand name
- 5% GST on birds' eggs not in shell/egg yolks boiled or cooked by steaming
- 5% GST on dried leguminous vegetables packed in container bearing registered brand name (skinned/split or not)
- 5% GST on ginger (excluding fresh ginger), turmeric (excluding fresh turmeric), thyme, curry leaves, bay leaves, etc.
- 5% GST on food such as meal/powder of dried leguminous vegetables
- 12% GST on vegetables, fruits, nuts and edible plant parts preserved using sugar
- 12% GST on vegetables, fruits, nuts and edible plant parts that are preserved/prepared using vinegar/acetic acid.

- 18% GST on food preparations such as those prepared using flour, malt extract, etc. containing cocoa less than 40% of total weight.
- 18% GST on chocolate and other cocoa products

GST RULES FOR RESTAURANTS

Under GST, restaurants fall under the 5% GST rate, with no option to claim input tax credit (ITC) or the 18% GST rate, with ITC claims. This rate is decided depending on the location of the restaurant. For instance, a higher GST rate would be applicable for restaurants located within hotels where the room tariff exceeds the specified amount.

GST ON FOOD SERVICES

In the tables below, we decode the GST rates applicable on food, catering, and restaurant services.

S No	Type of Restaurants	GST Rate
1	Food supplied or catering services by Indian Railways/IRCTC	5% without ITC
2	Standalone restaurants, including takeaway	5% without ITC
3	Standalone outdoor catering services or food delivery services	5% without ITC
4	Restaurants within hotels (Where room tariff is less than Rs 7,500)	5% without ITC
5	Normal/composite outdoor catering within hotels (Where room tariff is less than Rs 7,500)	5% without ITC
6	Restaurants within hotels* (Where room tariff is more than or equal to Rs 7,500)	18% with ITC
7	Normal/composite outdoor catering within hotels* (Where room tariff is more than or equal to Rs 7,500)	18% with ITC

GST ON TAKEAWAY FOOD/TIFFIN SERVICES

Yes, there is GST applicable on takeaway food. The rate is 5% or 18%, depending on the location of the restaurant.

IDENTIFY RESTAURANT UNDER COMPOSITION SCHEME

Restaurants opting for the composition scheme must mention the words “composition taxable person, not eligible to collect tax on supplies” on the top of the bill of supply.

They must also mention the words ‘composition taxable person’ on every notice or signboard prominently displayed at their place of business.

GST BURDEN ON FOOD DELIVER THROUGH E COMMERCE Online food delivery platforms such as Swiggy and Zomato will collect the tax at the last point of delivery and pay 5% GST on restaurant services. Rather than collecting GST from restaurants, food delivering companies will collect it directly from consumers.

However, there won't be much difference in the end-users bills. The new changes will come into effect from 1st January 2022. As a result of this, the restaurants will also have to mandatorily register themselves in Goods and Services Tax like e-commerce sellers.

Notification no. 17/2021 - central tax (rate) dated 18.11.2021 has been issued and clarified vide circular no. 167/23/2021 - GST dated 17.12.2021.

CONCLUSION

GST has had a significant impact on the food segment with respect to the customers and manufacturers or producers and procurers in the food industry. The impact of GST in this industry can be best explained with the perspective of the customers and restaurant owners or procurers of the food segment.

The introduction of GST on the food segment has simplified the billing process. It has foregone the many cess and taxes levied on the food segment and has replaced it with a single tax i.e. the GST. After the implementation of GST on food, the customers have gained a direct benefit of the reduction in the tax structure. However, such reduction in cost has been marginal and moreover, there has been no reduction or change in the service charge that has to be paid by the customers on the overall bill which is inclusive of GST.

Under the GST regime, the restaurant owners are allowed to take the credit of the input tax paid. This was intended to make an impact on their daily working capital needs direct by increasing the availability of funds. However, the current GST tax structure provides the benefit of input tax credit can be availed only by the restaurant owners and outlets that charge 18% GST under the new tax regime. Whereas, the outlets or restaurants that charge GST at the rate of 5% do not get the benefit of the input tax credit. This limits the benefits available under the GST tax regime for the small businesses in the food industry.

The GST tax structure was introduced with a view to reduce the overall taxes on food and food products. Hence, the revised tax structure does not have any food or related products under the highest tax slab of this tax structure as of now. Therefore, GST has not significantly impacted or introduced any major rate changes in the food industry as much as it has in other sectors or industries.

The rate of taxes across all the food segments has been subject to revision from time to time and such change will be duly announced by the government from time to time.

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STATEMENT OF DONATION -FORM 10BD

INTRODUCTION

Form 10BD is an annual statement of donation.

required to be filed by a Trust or institution or NGO which is approved under section 80G or section 35 of the Act before the income-tax authority containing the particulars of donations received by it in a particular financial year and the details of donors viz., name, address, PAN etc. of the donor.

All Trusts or institutions or funds or NGOs whether formed as a society or a section 8 company or a Trust having approval under section 80G or section 35 is required to furnish Form 10BD.



OBJECT

a conjoint reading of section 80G(1), (2) and (5)(viii)/(ix) shows that the scheme of section 80G provides for deduction from the computation of the total income of an Assessee for any sums paid by the Assessee in the previous year as donations to any fund or institution to which section 80G applies if the institution or fund prepares the prescribed statement in the prescribed form and verified in the prescribed manner and delivers the same to the prescribed income-tax authority within the prescribed time-limit and issues a certificate of donation to the donor in this regard.

DUE DATES

The relevant provisions for filing a statement of donation are provided in section 80G(5)(viii) and section 35(1A)(i) of the Income-tax Act. Rule 18AB prescribes Form 10BD, procedure and the due date for furnishing the statement of donation.

The Statement of Donation in Form 10BD is required to be furnished **on or before the 31st May**, immediately following the financial year in which the donation is received.

The Form 10BD is required to be filed electronically or online on the [e-filing](#) website after logging in to the e-filing account of the tax payer.

Nil return is not mandatory. Further, CSV file will not be uploaded if there is no data in at least one row of the CSV file. Hence, Nil return cannot be furnished.

LATE FEES

A **late fee of Rs. 200 per day for each day of default** will be levied if Form 10BD is filed after the due date.

The amount of the late fees need to be computed from the date immediately following the due date (i.e from 1st June) to the actual date of filing of Form 10BD.

If Form 10BD is filed on 18th June 2022, then the Late Fees will be Rs. $18 \text{ days} \times \text{Rs.} 200 = \text{Rs.} 3600$.

However, the amount of late fees shall not exceed the amount of donation reported in Form 10BD. Thus, if the Form 10BD is filed for receipt of donation of Rs.3,000/-, the late fees, in the given case, will be limited to Rs.3,000 instead of Rs.3,600/-.

Apart from the late fees, the Assessing Officer may **levy a penalty of Rs 10,000/-**

.The maximum amount of penalty that can be levied is Rs1,00,000/-.

MULTIPLE FORM 10BD

CBDT rules allow the furnishing of multiple original or revised Form 10BD for a particular financial year.

Filing of multiple Form 10BD is actually filing of original/revised Form 10BD for more than one time for a given financial year.

Suppose, an organization has received donations from 15 donors. It has details of 10 donors so it has filed one original Form 10BD on 5th May 2022 for the 10 donors.

Subsequently, it received details of 2 more donors. In this case, the organization is required to again file an original Form 10BD for the new two donors only in the same manner as it was filed on 5th May. There will be no requirement of any reference of filing of earlier return on 5th May. Suppose, this second original return is filed on 16th May, 2022. The second return will only contain the data of the new two donors only. The details of donors filed in the first original Form 10BD on 5th May are not required to be repeated in the second original return filed on 16th May.

Later on 20th May, the details and PAN of the remaining three donors were received by the organisation. Then, the organization needs to file a third original return in Form 10BD which shall only contain the details of the last three donors.

Thus, new donor data can be provided by filing multiple original returns in Form 10BD.

REVISED RETURN

An organization has reported the donation amount of a donor in the original return as Rs. 11,000 instead of Rs. 1,100. In this case, a revised return is required to be filed by the organization to correct the donation amount of that particular donor. The revised return will only contain the data of that particular donor only which needs correction. Other correct donor data are not required to be refurnished in the correction return.

In nutshell, the second or subsequent original Form 10BD adds new donor data to the income-tax database whereas a correction return replaces the existing data filed through the original return.

It should be remembered that the second or subsequent original Form 10BD needs to be furnished by the due date to avoid payment of penalty. For FY 2021-22, the due date to file Form 10BD is 31st May, 2022 unless extended.

FOREIGN DONATION (FCRA)

Ideally, all donations received by an organization, whether domestic donations or FCRA donations, must be reported in Form 10BD.

This is contra to the fact that the foreign donors will not be able to claim a deduction for donation under section 80G in their home country. Further, if the foreign donor provides Indian PAN, then the same must be reported with PAN in Form 10BD.

While reporting the FCRA donation, the organization shall provide the 'Taxpayer Identification Number' of the country where the person resides" of the foreign donor in Form 10BD.

The structure of Form 10BD mandates reporting of FCRA donations in Form 10BD.

Therefore, it is advisable that the organization must obtain the tax identification number like SSA No. etc. of the foreign donors. In fact, the field 'Taxpayer Identification Number' in Column 'C' of the excel template of Form 10BD is relevant for foreign donors.

CASH DONATION

All donations received by an organization in a particular financial year need to be reported in Form 10BD whether the same is received in cash or by cheque or otherwise.

Thus, cash donations are also required to be reported in Form 10BD. When the donation is received in cash, the 'mode of receipt' in the excel template shall be selected as 'Cash'.

As stated above, all cash donations must be reported in Form 10BD. This is irrespective of the cash amount involved. Further, the full amount of donation received in cash shall be reported and shall not be limited to Rs. 2,000/-.

The deduction for cash donations to the donor is limited to Rs. 2,000 if the cash donation amount exceeds Rs. 2,000. But in reporting cash donations from a donor in Form 10BD, if the amount of cash donation exceeds Rs. 2,000, the gross amount of donation received in cash needs to be reported and the reporting should not be limited to Rs. 2,000.

In Form 10BD, the **amount of donation in cash received from Donor should be reported at full amount** although he will be entitled to a deduction under section 80G for Rs.2,000/- only.

ANONYMOUS DONATION

As per section 115BBC, "anonymous donation" means any voluntary contribution where a person receiving such contribution does not maintain a record of the identity indicating the name and address of the person making such contribution and such other particulars as may be prescribed.

In the absence of any details of the donor, anonymous donations cannot be reported. However, the limit of anonymous donation of Rs. 1,00,000 or 5% of total donation receipts, whichever is higher, shall be kept in mind while preparing the reconciliation statement for any difference in the amount of donation reported in Form 10BD and in the ITR/audit reports.

The donation received in 'donation box' amounts to anonymous donation and hence could not be reported.

The organization has to put every effort to obtain the details of the donors else, the same would be treated as anonymous donation. Despite this, if no details are available, the same could not be reported in Form 10BD.

GRANT

Any donations whether received in the form of corpus donation or general donation or grant are required to be reported in Form 10BD. Thus any grant received by any organization is squarely required to be reported in Form 10BD.

While reporting the grant in Form 10BD, the 'Donation Type' shall be selected as 'Specific grant' in the excel template.

DONATION RECEIVED FROM GOVERNMENT/GOVERNMENT DEPARTMENT

Reporting all nature of donation is mandatory, except for anonymous donations. It is immaterial who is the donor. Thus, donations received from government departments are also required to be reported.

Normally, donations received from the government are in the nature of grants and, thus, should be reported accordingly.

In many cases, grants are received from government departments where PAN is not available. In this case, the same could not be reported and should be duly captured in the reconciliation statement. A confirmation to the effect that the department does not have a PAN should be obtained from the respective department.

In case any other ID number of the government department is available then such grant should be reported with that ID number by selecting the 'Tax Identification Number' ID code in the excel template.

It is also seen that in some cases, government departments releasing grant money do have PAN. This needs to be confirmed.

DONATION RECEIVED FROM WHO DOES NOT HAVE PAN OR OTHER ID NUMBER

An organization must put every effort to obtain PAN or other IDs from the donor, otherwise, the same may amount to anonymous donation. At least, name and address of the donor should be there in the records of the organization to avoid them being termed as anonymous donation.

The organization must maintain a proper reconciliation statement of donations reported in Form 10BD and donations reported in annual audited accounts or ITR form. Any discrepancy may invite scrutiny from the income tax department.

DONATION RECEIVED IN KIND

The structure of Form 10BD requires reporting of donations received in-kind also.

Please note no deduction under section 80G is allowed to donors for donations made in-kind.

There is no basis of valuation of donations received in-kind is prescribed in the Income-tax Act or Rules. However, the same should be measured on a reasonable and fair basis. The value of donations received in-kind as recorded in the books of accounts of the organization needs to be reported in Form 10BD.

For donations received in-kind, the 'mode of receipt' should be selected as 'Kind' in the excel template.

PENNY OR SMALL DONATION

Small or penny donations are also required to be shown or reported in Form 10BD. There is no threshold limit for reporting donations received is prescribed. Hence, every amount of donation irrespective of its quantum needs to be shown in Form 10BD.

This is subject to the details of the donor viz., name, address and PAN or other ID numbers is available with the donee and money receipt is issued to those donors.

CONCLUSION

it can be concluded that the basic intent of the legislature for introducing the furnishing of a statement of donation is to allow the deduction to the donor under section 80G for the donations it made to the trust, or the institution based on the statement filed by the donor. This will cross-check the deduction claimed by the donor under section 80G. Only actual donations given by the donor will be allowed as a deduction and thus the possibility of claiming a fake deduction under section 80G by a taxpayer will be completely eliminated.

Despite this, an organization must try to report all the donations it has received from all the donors rather than skip some of the donations. It will help the organization in future to address any scrutiny by the income-tax department.

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EMERGING TECHNOLOGIES IMPACT ON PROFESSION

From the days when printer was the prime asset to any organization to the days where **GO PAPERLESS** is being celebrated, we have come a long way and our Profession is...

The Financial sector is undergoing a fast transformation and all, including CAs are compelled to incorporate and respond to this transformation, next generation technologies are intelligent which includes AI and blockchain that increased Audit and consulting risks significantly,

Topics that need addressal by CA's to run parallelly with the changed Scenario:



- **Audit trail-based software's:** MCA has mandated usage of software's having Audit trail feature that was already available in high level software's like SAP, Oracle and workday which forced other software's in market to adapt the same and now major players in market, like Tally has also incorporated the Audit trail feature.
- **Faceless legal procedures:** Faceless appeals or procedures are not new to the profession now, scope of same can only be increased and there is no going back.
- **Data Authentication & Validation:** Everyone is using OTP's widely for validating or authenticating anything and everything now a days, even the prime identity documents are being saved in "Digilocker" and approved by Government of India, Most Audit evidences are in E-form and being approved/validated digitally by the required personnel which increase Audit risk that made Client environment and system testing significant, physical signatures are being substituted by Digital signatures in most of the places including Tendering and Audit report signing, UDIN is also being introduced by ICAI to reduce such risk and more such initiatives needed to get in line with the new digital age.
- **E-Tendering & Allotment:** Government has shifted its focus to E-tendering majorly on GeM Portal and all end-to-end tendering procedure is being managed in the portal itself.
- **Automation:** Every organization is having tasks that includes MIS and EIS reporting, KPI calculations, Margin/commission calculations and so many routine activities which needs to be managed on regular basis and generally take hours to get it done, same tasks can be automated in excel by using MACRO or Power query functionality at low cost and in lesser amount of time, Other software's in Market are using Excel as a base like Alteryx, Power BI or Tableau which can be referred by the organizations having budget on the upper side, so having good command in excel is need of an hour.

- Online Payment system, Lending approvals on the go, Standing payment instructions, Digital marketing, and E-commerce businesses.

WHAT REMAINS UNCHANGED is KNOWLEDGE & EXPERIENCE

Changes are constant and the only way to stay up with the fast-paced climate is to adapt changes and update knowledge, we need to use AI but should not depend on same, for instance Engagement letter can be prepared using AI tool, but it needs to be modified as per the legal requirement which requires professional intellect.

No Technology can substitute the power of knowledge and experience and blending up same with emerging technologies can be a path to success.

CA. RICHA SHRIVASTAVA

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Branch Activities

शहगीशों के लिये प्याऊ ब्रांच की तरफ से



On this occasion branch inauguration with Bhilwara Branch Chairman CA. Nirbhik Gandhi, Jabalpur Branch Chairman CA. Kamal Valecha, Secretary CA. Chandani Ahuja, Treasurer CA. Manoj Khaira

CPE Meets

निरंतर अध्ययन कार्यशाला के अंतर्गत

CPE Meet 22-04-2023

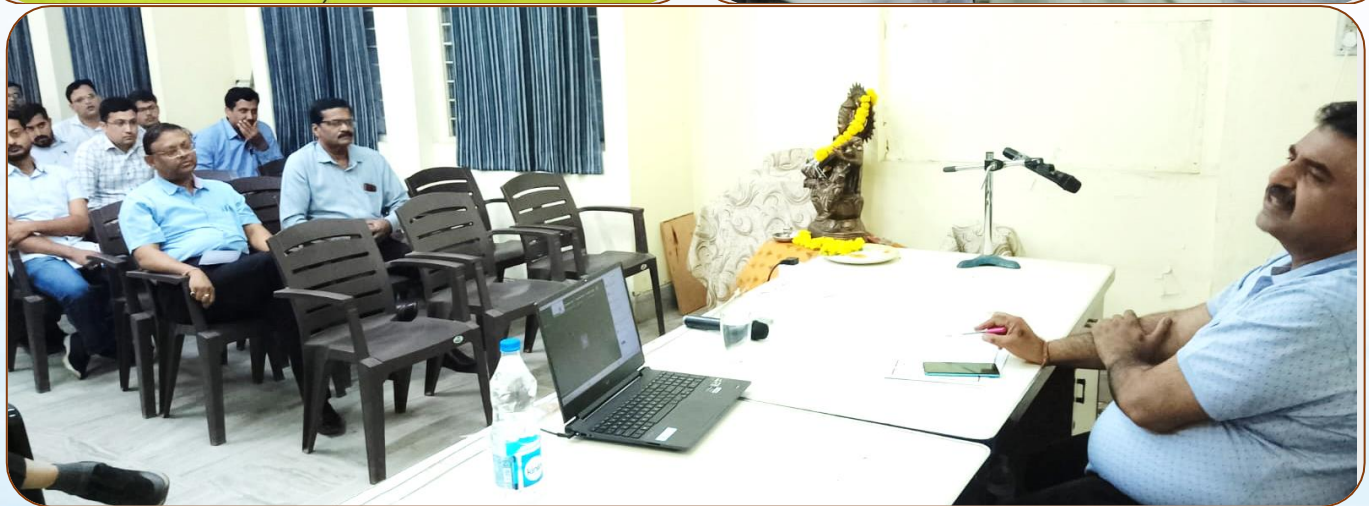
under Course on Drafting on Appeals and Replies of SCN



निरंतर अध्ययन कार्यशाला के अंतर्गत

CPE Meet 24-04-2023.

under Course on Drafting on Appeals and Replies of SCN



Students' Career Counselling Programme CCP by CA Shantanu Singh Chauhan



CCP by CA Rakesh Khandelwal



Upcoming Events



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



One Day Workshop on Drafting of Appeals and Replies to SCN निरंतर अध्ययन कार्यशाला

Organised by: Continuing Professional Education Committee of ICAI
Jointly Hosted by: Central India Regional Council of ICAI,
Jabalpur Branch of CIRC of ICAI
Venue: Hotel Samdareeya, Dr. Barat Road, Jabalpur (MP)



CA Purushottamlal H. Khandelwal
Chairman
Continuing Professional Education Committee of ICAI

Date: 16-05-2023
Time: 9:30 AM to 5:00 PM

6 CPE Hours
Structured

Fees:
₹ 700.00 (Incl. GST) for all.



CA Gyan Chandra Mishra
Vice-Chairman
Continuing Professional Education Committee of ICAI

09:30 AM to 10:00 AM Registration & Breakfast



CA Rajender Arora
Speaker

Topic: Recent Developments
in GST and Queries Session
Time: 10:00 AM to 12:00 PM



CA Neeraj Agrawal
Session Chairman



CA Rakesh Madan
Speaker

Topic: Art of Drafting
Time: 12:00 PM to 02:00 PM



CA Pranav Agrawal
Session Chairman

02:00 PM to 02:30 PM : Lunch



CA Pankaj G. Shah
Speaker

Topic: Section 148A,
Political Donation & Queries Session
Time: 02:30 PM to 04:30 PM



CA Manoj Jain
Session Chairman

4:30 PM : Tea Refreshment



CA Kishore Bardia
Chairman, CIRC of ICAI



CA Kirti Joshi
Secretary, CIRC of ICAI



CA Kamal Valecha
Chairman, Jabalpur Branch



CA Chandani Ahuja
Secretary, Jabalpur Branch

Payment QR Code:



Bank Account Details:

Account Name:
Jabalpur Branch of CIRC of ICAI
Bank Name:
Bank of Maharashtra (Main Branch)
A/c No.: 20094102027
IFSC: MAHB0000341

Note:

Please mention your Name
and Membership no. in Remark.
Kindly Share payment screenshot
on 9981230021,
7000811918



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



One Day Workshop



Organised by
Financial Reporting Review Board of ICAI

Jointly Hosted by
Jabalpur Branch of CIRC of ICAI

6 CPE Hrs
Structured

Date:
3rd June 2023

Timing:
9:30 AM to 5:00 PM

Registration Fees:
Rs. 700.00
(Including GST)



CA Hans Raj Chug
Chairman
Financial Review Board of ICAI



CA Kemisha Soni
Vice-Chairperson
Financial Review Board of ICAI



CA Kamal Garg
Speaker



CA Khasgiwala Atishay
Speaker



CA Aseem Trivedi
Speaker



CA Kirti Joshi
Speaker



CA. Kamal Valecha
Chairman
Jabalpur Branch of CIRC of ICAI



CA. Ashutosh Dadaraya
Convenor



CA. Chandani Ahuja
Secretary
Jabalpur Branch of CIRC of ICAI

Important Dates

Birthday of Member in May 2023 Month

S. No.	Member's Name	Date
1	Pratik Agrawal	21-May-1978
2	SUKESH KUMAR AGRAWAL	12-May-1975
3	MOHAMMAD NIYAZ ALI	17-May-1980
4	ASHUTOSH DADARAYA	04-May-1981
5	RAJESH BHAYARE	01-May-1978
6	SHRIKANT RATHI	04-May-1978
7	PEEYUSH KUMAR JAIN	04-May-1988
8	Mohit Choithwani	26-May-1990
9	Garvita Asati	17-May-1991
10	Monica Bansal	04-May-1990
11	Shriya Khemka	30-May-1992
12	Srishti Agrawal	24-May-1994
13	Pankhuri Agrawal	13-May-1995
14	ANKIT AGARWAL	23-May-1985

“This birthday, I wish you abundant happiness and love. May all your dreams turn into reality and may lady luck visit your home today. Happy birthday to one of the sweetest people I’ve ever known.”

“Wishes you all a Very Happy Birthday”.

GST Due Date Compliance Calendar for the Month of May 2023
(As updated on 30th April 2023)

GSTR-3B - Monthly GST Return	20-MAY	For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.
GSTR-1	11-MAY	ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.
GSTR-1	13-MAY	GSTR-1 / IFF - Optional for Taxpayers who have opted for QRMP
PMT-06	25-05-2023	who has opted to file return under QRMP Scheme in PMT-06 - challan for APRIL month
GSTR-6	13-MAY	Input Service Distributor for APRIL month.
GSTR-7	10-MAY	TDS under GST under GST for APRIL month
GSTR-8	10-MAY	e-commerce operators required to deduct TDS under GST for APRIL month
RFD-10	18 Months after the end of quarter for which refund is to be claimed.	

Due dates for Compliance under Income tax

Tds payment for the month of APRIL	07-05-2023	Tax deducted by an assessee other than an office of the Government
Quarterly statement of TCS	15-05-2023	for the quarter ending March 31, 2023
TCS Certificate	30-05-2023	
Quarterly statement of TDS	31-05-2023	for the quarter ending March 31, 2023