

BHUJ BRANCH OF WIRC OF ICAI

E-NEWSLETTER FOR THE MONTH OF FEBRUARY-2019

(FOR PRIVATE CIRCULATION ONLY)

CA. Darshan Khandol

Chairman

8866583411

CA. Hardik Thacker

WICASA Chairman &

Vice Chairman

9825858580

CA. Jitendra Thacker

Secretary & Treasurer

9825537937

CA. Bunt Popat

Past Chairman

9426803457

CA. Hemen Furiya

Member

9879379801

CA. Bhavee Thacker

Imm. Past Chairperson

9825227449

CA. Pradeep Agrawal

Branch Nominee

9898560967

CA Jagrut Anjaria

Newsletter Advisor

9426788728

Address:-

311, Balram Complex, 3rd Floor

Near ICICI Bank, Station Road

Bhuj-Kachchh

Phone:-258580

E-mail:-bhujbranch.wirc@gmail.com



CHAIRMAN'S COMMUNICATION

Respected Members,

As this is my last communication as Chairman of one of the youngest and vibrant branch of the region, it is really hard to believe how quickly the year has passed. But the year was really eventful with all your support and active participation.

I am proud to share that we have done good number of events during the year with around 57 CPE hour events generating 810 CPE hours. In addition to routine CPE and other activities, this year, on Platinum Jubilee of the ICAI, CA Day celebration was really remarkable with a landmark event for Bhuj through participation of more than 1000 cyclist to Cyclothon 2018 based on "FIT INDIA" movement hosted along with Lions Club, Indian Medical Association and Bhuj Bicycle Club. To support the "Beti Padhao" initiative of the Institute to educate Girls students we had also arranged Seminar on GST for 500+ girl students of the Muktajivan Swamibapa Mahila College.

Although our branch is young, we were fortunate to have landmark events during this year. We had CA. Prafulla Chhajed, Vice President of the ICAI with us at our place along with Vice Chancellor of the Kutch University and

CHAIRMAN'S COMMUNICATION

had interaction and great words of collaboration to support both the institution mutually. I hope our branch will move forward with more and more programs in collaboration with the University in future. We had Principal Chief Commissioner of the Income Tax for the first time in Bhuj and we had the opportunity to interact with him.

I heartily thank each and every member of the branch and especially to seniors for their blessings and support whenever needed, young brigade for their active participation and my compliments to the managing committee and subcommittee members without whom we could not have done such a long list of programs at such regular intervals.

I also thank and congratulate CA. Jagrut Anjaria not only for handling newsletter of the branch with reasonable regularity but also for actively nurturing so many contributors by way of articles and write ups in the news letter during the year. It is really a great job and quality of our news letter is also remarkable compared to others. I thank all the speakers and writers of the news letter for their great contribution which makes our branch proud.

At the end of the term, feather added to the crown by way of All India 2nd Rank in CA Final by CA. Shahid Memon and All India 41st Rank by Ansh Khandol who makes branch proud and established the example how students from such a remote place can also achieve such a great success. I congratulate all the students who achieved the success and wish all the very best for best career in the life.

Branch infrastructure was in my top priority. We have already started the process by request to form Infrastructure committee to the President of the Institute of Chartered Accountants of India. I am confident that our new managing committee will take it forward and we will have our own branch premises in near future. I assure all my support and active participation in this regard to the branch.

CHAIRMAN'S COMMUNICATION

I also thank our branch nominee CA. Pradeep Agrawal, our parent body ICAI and all the Central Council Members, WIRC and all the Regional Council Members, our neighbor branch Gandhidham, our branch staff, Muktjeevan Swamibapa Mahila College and its management for the continued support throughout the year.

I always believe to meet new people to gain knowledge. I thank all the members and students of Bhuj Branch with whom I enjoyed my Chairmanship, made many new friends and learned a lot.

We at Bhuj branch have cordial relationship with each other and we proved the same by having exact 5 nominations for the managing committee of the branch. I heartily congratulate the new managing committee and wish them best of luck and success with the assurance of my full support for any of branch activities.

***With warm regards,
CA. Darshan V. Khandol
Chairman, Bhuj Branch of WIRC of ICAI***

RES JUDICATA, CONSISTENCY AND TAX MATTERS

CA. Jekil V.Shah
B.Com.,ACA

The world of law is fundamentally known for a lot many concepts. Today, trying to throw some light on two of them, namely Res Judicata and Consistency and how do they impact the tax matters.

What is Res Judicata ?

Res judicata is a Latin term meaning "a thing decided". It is a common law doctrine meant to prevent re-litigation of cases between the same parties regarding the same issues and preserve the binding nature of the court's decision. Once a final judgment has been reached in a lawsuit, subsequent judges who are presented with a suit that is identical to or substantially the same as the earlier one will apply the doctrine of res judicata to uphold the effect of the first judgment. It is pertinent to note that res judicata does not prevent appeals to a higher court. This concept has been kept in law to prevent injustice to the parties of a case supposedly finished, and also to avoid unnecessary waste of resources in the court system.

What is consistency?

Consistency means that the decisions which are being taken should generally be the same as taken earlier, unless there is a change in facts or change in law.

Res Judicata – Consistency – Tax Matters:

There are various decisions taken by legal authorities that “*Res Judicata does not apply in matters pertaining to tax* for different assessment years, because the cause of assessment for each assessment year is distinct.” So, to that extent, the concept of Res Judicata does not apply to taxation matters in regards to opening the assessment for the new year afresh, and so the Tax Authorities are not barred from opening the assessment, merely on the grounds of res judicata.

However, If during earlier years, in the assessment, if the facts of the matter were same and there has been no change in law, the assessing officer may not take a different view, than that which was taken by him in earlier years, merely by stating that, “Res Judicata is not applicable to Income Tax.”

The Bombay High Court in the case of *Principal Commissioner of Income Tax v/s M/S Quest Investment Advisors Pvt Ltd* held that unless the revenue can point out any distinguishing features in the facts of the case or law, which would warrant a different view in the assessment year in contention, from the earlier assessment years, the matter of consistency needs to be applied, and disallowances cannot be made, that have not been made earlier.

The Apex Court in the case of *Bharatiya Sanchar Nigam Ltd v/s Union of India* observed that, “The reason why courts have held parties to the opinion expressed in a decision in one assessment year to the same opinion in a subsequent assessment year is not because of the principle of res judicata, but because of the theory of precedent or the precedential value of the earlier pronouncement. Where facts and law in a subsequent assessment year are the same, no authority whether quasi-judicial or judicial can generally be permitted to take a different view.”

Fundamentally, it hereby so appears that, “Res Judicata doesn’t have applicability in Income Tax in regards to opening of the assessment of a subject assessment year. However, the principle of consistency and the theory of precedent can not be ignored by the tax authorities, by citing Res Judicata not being applicable to Income Tax.”

Advance Ruling under GST Regime

CA Falguni Haresh Katarmal
M.Com,A.C.A

Before diving into provisions relating to advance ruling in GST Acts, let us collect some facts about Concept of Advance Ruling and its introduction in Indian Taxation Laws.

With liberalization, Globalization and Trade Competition at global level, India too had to open its doors for foreign investment. Among the other things, one such demand of foreign investors was to allow for system of advance ruling, the practice which was prevalent then in number of countries. This concept called advance ruling would enable foreign investor to determine their tax liability under Indian laws in connection with their proposed transaction, avoid conflicts between DTAA's and domestic legislations.

The Wanchoo Committee advocated the system way back in 1971 and finally the then Finance Minister Dr. ManMohan Singh in his budget speech for financial year 1992-1993 announced introduction of Advance Ruling Provision.

This was achieved by the insertion of Chapter XIX B in the Income Tax Act, 1961 to be effective from June 1, 1993. It was only in 1999, that the concept of advance ruling was extended to Central Excise and Customs and in 2003, to Service Tax.

Since inception, ambit of advance ruling has been widened with years and far more expansive category of persons are eligible to seek advance rulings under direct tax vis –a-vis indirect tax.

With this little pack of facts about the history of the concept let us move towards the core of topic. Advance Ruling Provisions under GST Regime are spread over 12 sections (section 95 to 106) under chapter XVII under CGST Act.

Section 95:-

Section 95 defines the term **Advance ruling, Applicant, Application, Authority and Appellate Authority**. Out of these below mentioned two require significant consideration.

'ADVANCE RULING' means a decision provided by the Authority or the Appellate Authority on matters or on questions specified in sub-section(2) of section 97 or sub-section(1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

Analysis: Advance ruling can be obtained for specific matters or questions and not all, which we will discuss in later part of the article. And as evident from its basic understanding transaction under consideration can be one that will take place in future or one that has been already made.

‘APPLICANT’ means any person registered or desirous of obtaining registration under the Act;

Analysis: Even an unregistered person can obtain advance ruling.

SECTION 96 says that the Authority for Advance ruling constituted under SGST Act/ UTGST Act, shall act as Authority for Advance Ruling in respective state or Union Territory.

Similarly **SECTION 99** says that the Appellate Authority for Advance ruling constituted under SGST Act/ UTGST Act shall act as Authority for Advance Ruling in respective state or Union Territory.

Questions on which Advance Ruling Can Be Obtained (section 97(2)):-

Matters relating to,

- (a) Classification of any goods or services or both;
- (B) Applicability of a notification issued under the provisions of this Act;
- (c) Determination of time and value of supply of goods or services or both;
- (d) Admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) Determination of the liability to pay tax on any goods or services or both;
- (f) Whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

Manner of Application and Procedure (section 98):

An Application for obtaining advance ruling under section 97(1) shall be made on Common Portal in Form GST ARA-01 and shall be accompanied by a fee of Rest. 5000 (Rule 104).

On receipt of application, the Authority shall send a copy of application to concerned officer and can call for relevant records.

After examination of application and records and after hearing applicant or his authorised representative and concerned officer or his authorised representative by order either admit or reject the application.

Application should not be admitted in which question raised is already pending or decided in any proceedings in the case of **an applicant** under any provisions of the Act.

At the same time application can be rejected only after giving applicant an opportunity to being heard and the order shall state the reasons of rejection.

In case of admitted application the authority shall pronounce its advance ruling on question specified in the application **within 90 days** from date of receipt of application, after examining materials placed before it and providing an opportunity of being heard to applicant as well as concerned officer.

In case of difference of opinion among the members, such point/s shall be stated to Appellate Authority of Advance Ruling (AAAR) for hearing and decision on such question.

Appeal to AAAR and its Procedure (section 100 &101):

The Concerned officer or jurisdictional officer or an applicant aggrieved by advance ruling pronounced may appeal to the Appellate Authority **within 30 days of Communication** of advance Ruling against which appeal is sought. Condonation of delay **not exceeding 30 days** can be given on presentation of sufficient cause.

An Appeal Against advance ruling shall be made by an applicant on common portal in **FORM GST ARA-02** along with fees of Rest. 10,000. While an appeal by concerned officer or jurisdictional officer shall be made on common portal in **FORM GST ARA-03** with no fees.

The AAAR shall after giving parties to appeal opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against within a period of **90 days** from date of filing of the appeal.

In case of difference of opinion among members of the AAAR, no advance ruling can be issued in respect of question under appeal.

Section 102 talks about rectification of error in order passed by AAR or AAAR which is apparent from record, which is noticed by authority on its own accord or is brought to notice by the concerned officer or jurisdictional officer or applicant within 6 months from date of the order. If rectification has the effect of enhancing tax liability or reduction in admissible input tax credit, applicant/appellant shall be given opportunity of being heard.

Applicability of advance ruling (section 103):

The advance ruling pronounced shall be binding

- **ONLY ON THE APPLICANT WHO HAD SOUGHT IT (AND) IN RESPECT OF ANY MATTER REFERED TO IN SECTION 97(2)** for advance ruling
- On the concerned officer or jurisdictional officer in case of the applicant.

The advance ruling shall be binding unless there is change in laws, facts or circumstances supporting the original advance have changed.

Section 104 states that if the Authority or the Appellate Authority finds that any advance ruling sought by applicant or appellant has been obtained by fraud or suppression of facts or misrepresentation of facts, it may by order declare such advance ruling as void-ab-initio after giving opportunity of being heard and provisions of the act and rules shall apply as if no such advance ruling was obtained.

(The period beginning with date of such advance ruling and ending with date of order declaring such ruling void ab initio shall be excluded for computing period for demand and recovery provisions.)

Section 105 states that the Authority and Appellant Authority shall have powers of civil court under Code of Civil Procedure 1908. And **Section 106** provides the Authority and Appellant Authority the power to regulate its own procedure.

REPRESENTATIVE ASSESSEE UNDER THE INCOME TAX ACT

CA Sonali Asodiya
B.Com,ACA

Verification of ITR

Income Tax Return (ITR) is the form in which assessee files information about his income and tax thereon to Income Tax Department. The Income Tax Act, 1961 and Income Tax Rules, 1962 obligates citizens to file ITR with IT Department at the end of every financial year before the specified due date. Due care must be taken at the time of filing ITR because if there is any error in ITR form or If ITR is incomplete, it does not processed. Signing and verifying an ITR is also one of the most important things while filing ITR. In this article, we will discuss who can sing and verify an ITR.

Section 139 of IT Act deals with filing of Income tax Return. Every ITR filed u/s 139 must be signed by the appropriate Person confirming that the information given in the return is correct and in accordance with the IT Law and also confirming that he/she is the competent person to make and verify the return. Hence verification of ITR by person prescribed under law is necessary, otherwise it becomes ineffective. For different type of persons, there are different authorized person who can sing ITR.

Now, the question is as per the Act, who can sing an ITR. Section 140 of the IT Act prescribes who can sign an ITR for each type of taxpayer attempting to file return. In this article, we shall discuss who can sing return of an individual in different situations.

As per section 140,

the return under section 115WD or section 139 shall be verified—

(a) in the case of an individual,—

(i) by the individual himself;

(ii) where he is absent from India, by the individual himself or by some person duly authorised by him in this behalf;

(iii) where he is mentally incapacitated from attending to his affairs, by his guardian or any other person competent to act on his behalf; and
(iv) where, for any other reason, it is not possible for the individual to verify the return, by any person duly authorised by him in this behalf:

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

Generally ITR is verified by the individual himself. But Section 140 also says that in case he/she is not in the condition to verify return, it can be verified by person duly authorized. So, such authorized person can verify and file ITR on behalf of an assessee. There are many situations under which one cannot file his return by himself. We shall discuss some situations under which one cannot file his return himself.

Firstly we discuss when a person is not present in India, who can file his return. As per section 140(a)(ii), When person is absent from India, his authorized person can file his return. In this case, as per proviso to section 140(a), such authorized person should hold a valid power of attorney from the individual to do so, which shall be attached to the return. Such authorized person is called Representative Assessee. Details like Name, Address, PAN of Representative assesses should be furnished in return as he could be held responsible for claims, refunds, queries in absence of assessee.

Section 160 of IT Act deals with the provision of Representative assesses. It says that who can be a Representative assesses when person himself not filed return.

As per section 160 (1)

"Representative Assessee" means—

(i) in respect of the income of a non-resident specified in sub-section (1) of section 9, the agent of the non-resident, including a person who is treated as an agent under section 163;

(ii) in respect of the income of a minor, lunatic or idiot, the guardian or manager who is entitled to receive or is in receipt of such income on behalf of such minor, lunatic or idiot;

(iii) in respect of income which the Court of Wards, the Administrator- General, the Official Trustee or any receiver or manager (including any person, whatever his designation, who in fact manages property on behalf of another) appointed by or under any order of a court, receives or is entitled to receive, on behalf or for the benefit of any person, such Court of Wards, AdministratorGeneral, Official Trustee, receiver or manager;

(iv) in respect of income which a trustee appointed under a trust declared by a duly executed instrument in writing whether testamentary or otherwise [including any wakf deed which is valid under the Mussalman Wakf Validating Act, 1913 (6 of 1913),] receives or is entitled to receive on behalf or for the benefit of any person, such trustee or trustees;

(v) in respect of income which a trustee appointed under an oral trust receives or is entitled to receive on behalf or for the benefit of any person, such trustee or trustees.

Clause 2 of section 160 says that every representative assessee shall be deemed to be an assessee for the purposes of this Act. Hence for all the tax liabilities, queries, claims etc. representative assessee is responsible.

Another situation when Individual is not be able to file return is in case of death of individual. When assessee dies, but if he has earned taxable income in previous year then his return must be filed showing his income earned before his death. In this case his legal representative can file and verify his return. In IT Act, section 159 deals with provision of legal representative.

As per section 159 (1)

Where a person dies, his legal representative shall be liable to pay any sum which the deceased would have been liable to pay if he had not died, in the like manner and to the same extent as the deceased.

The legal representative of the deceased shall, for the purposes of this Act, be deemed to be an assessee.

Further as per clause 2 of section 159

For the purpose of making an assessment (including an assessment, reassessment or recomputation under section 147) of the income of the deceased and for the purpose of levying any sum in the hands of the legal representative in accordance with the provisions of sub-section (1),—

(a) any proceeding taken against the deceased before his death shall be deemed to have been taken against the legal representative and may be continued against the legal representative from the stage at which it stood on the date of the death of the deceased;

(b) any proceeding which could have been taken against the deceased if he had survived, may be taken against the legal representative; and

(c) all the provisions of this Act shall apply accordingly.

Every legal representative shall be personally liable for any tax payable by him in his capacity as legal representative if, while his liability for tax remains undischarged, he creates a charge on or disposes of or parts with any assets of the estate of the deceased, which are in, or may come into, his possession, but such liability shall be limited to the value of the asset so charged, disposed of or parted with.

Here also proviso to section 140(a) is applicable. Hence legal representative should hold a valid power of attorney and is shall be attached to the return.

Now, how we can file ITR as a representative of an individual. While filing return of individual, under the head Verification, there are two option available. 1. Self and 2. Representative. If you are filing return as representative then appropriate option should be selected. But before filing return, there is one online process to be followed for adding representative assessee on Income Tax Portal. A brief summary of this process is as per below.

Firstly, for any reason you cannot file your return, then in that case, you should log in to IT portal using login credentials. Then go to My Account->Add/Register as representative. Select 'Request Type' as 'New Request' and select the 'Authosize/Register as representative' as 'Add another person to

represent on your behalf'. Click Proceed. Then select appropriate reason and fill appropriate details. In this way you can add representative on IT portal.

Now in case of death of an individual, his legal representative has to add himself as legal heir. Legal representative has to login to IT portal. Then go to My Account->Add/Register as representative. Select Request Type-> New Request, Authorize/Register as representative-> Register yourself on behalf of another person, Category to Register->Legal Heir. After going through it, fill appropriate details and attach required documents. In this way person other than individual can be added on IT portal.

Apart from above two cases, a person can register himself as representative of another assessee who is not in a position to act on their own. And for this, different options are available on IT Portal as displayed below.

Dashboard My Account e-File e-Proceeding e-Nivaran Compliance Worklist Profile Settings

Authorize/Register as Representative

- The user who is incapable from attending to his affairs, their guardian or any other competent person can act on their behalf.
- Authorize/Register as Representative can be done in two ways.
 - Authorize another person to represent on your behalf :** If it is not possible for the assessee to act on their own, such assessee can authorise someone else to act on their behalf.
 - Register yourself on behalf of another Person :** Representative assessee can act on behalf of another assessee who is not in a position to act on their own.

Request Type

Authorize/Register as Representative

Please select the category.

Category to Register

Proceed Cancel

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DIGEST OF ARTICLES PUBLISHED –MARCH 2018 TO FEB 2019

Sr	Month	Title	Section	Name of the Writer
01	Mar-18	Aspects of International Taxation	International taxation	CA Chunauti Dholakia
02	Mar-18	Changes made in E Way Bill on 7th March, 2018	GST	CA Deep Koradia
03	Mar-18	The Insolvency and Bankruptcy Code: Introduction	Allied Laws	CA Harsh Joshi
04	Mar-18	Section 43B and Service Tax	Labyrinth of Law	CA Jagrutkumar Anjaria
05	Mar-18	Women Empowerment and CA Profession	Special Article	CA Jenny Furiya
06	Apr-18	Liability of Agriculturist under GST	Labyrinth of Law	CA Sonali Asodia
07	Apr-18	The Insolvency and Bankruptcy Code: Introduction-Part 2	Allied Laws	CA Harsh Joshi
08	Apr-18	Amendments to Finance Bill, 2018	Income Tax	CA Darshana Mayecha
09	Apr-18	Sec.-9 Income Deemed to Accrue or Arise in India (Part-1)	International Taxation	CA Jagrutkumar Anjaria
10	Apr-18	Address by Branch Chairman at Branch Co-ordination Meet, 2018	Special Article	CA Darshan Khandol
11	May-18	Relief U/s. 89(1) and Interest U/s. 234	Labyrinth of Law	CA Kaushalendra Dholakia
12	May-18	Provisions of Section 43B of the Income Tax Act and its implications in Tax Audit Report	Tax Audit	CA Apurva Shah
13	May-18	Payments made to Persons Specified U/s. 40A(2)(b)-(Clause 23 of Form 3CD)	Tax Audit	CA Chetan Vador
14	May-18	Clause 31(a): Provisions of Section 269SS of the Income Tax Act	Tax Audit	CA Sneha Varma
15	May-18	Credit Information Bureau of India Ltd-CIBIL: An Introduction	Banking and Finance	CA Jitendra Thacker
16	May-18	The Insolvency and Bankruptcy Code: Introduction-Part 3	Allied Laws	CA Harsh Joshi
17	May-18	Section-9: Income Deemed to Accrue or Arise in India-Part-2	International Taxation	CA Priyanka Shah
18	Jun-18	Audit Under GST Regime	GST	CA Bhavik Mehta
19	Jun-18	RERA-Part 1	Allied law	CA Vaibhav Sheth
20	Jun-18	Clause 17 of Form 3CD	Tax Audit	CA Aishwarya Joshi
21	Jun-18	Scope of Limited Scrutiny-In the Background of a High Court Judgment	Labyrinth of Law	CA Yash Bhide
22	Jun-18	New ITR Forms-Towards Deterring Tax Avoidance	Student Talent Search, 2018	Venil Shah
23	Jun-18	Impact of Automation on Employment in India	Student Talent Search, 2018	Kinnaree Thacker
24	Jun-18	Place of Supply under GST	Student Talent Search, 2018	Vrushali Shah
25	Jul-18	Versatile Indian Chartered Accountants	CA Day Special	CA Aishwarya Joshi
26	Jul-18	RERA-Part 2	Allied Laws	CA Vaibhav Sheth

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27	Jul-18	Section 40A(3)-In the light of an ITAT Judgment	Labyrinth of Law	CA Yash Bhide
28	Jul-18	Section 14A and Rule 8D	Tax Audit	CA Kiran Thacker
29	Jul-18	The Road to Be a Chartered Accountant-Students' Perspective	Student Section	Ekta Thacker
30	Jul-18	The Best Way to Win is To Not Need To Win	Students' Corner Students Essay Contest	Charmi Gor
31	Jul-18	Artificial Intelligence-Way Forward	Students' Corner Elocution Contest- Regional Level	Kinnaree Thacker
32	Aug-18	Amendment to Form 3CD	Tax Audit	CA Vruxi Shah
33	Aug-18	RERA-Part-3	Allied Laws	CA Vaibhav Sheth
34	Aug-18	NRI Taxation and TDS Thereon	International Taxation	CA Neesha Patel
35	Aug-18	The Best Way To Win Is Not Need To Win	Students' Corner Students Essay Contest	Kinnaree Thacker
36	Sep-18	Interpretation of Exemption Notification-A Supreme Court Judgment	Labyrinth of Law	CA Jagrutkumar Anjaria
37	Sep-18	Clause 22 of Form 3CD In Relation to Section 22 and 23 of SMED Act, 2006	Tax Audit	CA Falguni Katarmal
38	Sep-18	Tax Audit Report (Form 3CD)-Amendments and Analysis	Tax Audit	CA Krupa Thacker
39	Sep-18	Additional Restrictions For Export Under "With Payment of IGST" Option	GST	CA Deep Koradia
40	Sep-18	The Best Way to Win id Not Need to Win	Students' Corner Students Essay Contest	Piyush Dabhi
41	Oct-18	GST on Commercial Activities by Charitable and Religious Trusts With Reference to An AAR Ruling	Labyrinth of Law	CA Chunauti Dholakia
42	Oct-18	TDS Under GST	GST	CA Abhay Thacker
43	Oct-18	SAP-An Introduction	Tech(U)nique	CA Jigar Thacker
44	Nov-18	GST: Annual Return and Audit: Queer Questions, Uncertain Answers	Labyrinth of Law	CA Jagrutkumar Anjaria CA Jeel Shah
45	Nov-18	Provisions Related to International Taxation (Sections 92, 92A and 92B)	International Taxation	CA Nilam Katarmal
46	Nov-18	SAP-An Introduction, Part-2	Tech(U)nique	CA Jigar Thacker
47	Dec-18	GST: Annual Return and Audit: Queer Questions, Uncertain Answers	Labyrinth of Law	CA Deep Koradia
48	Dec-18	ITC In Case of Defaultl (non Payment) By Seller-Judgment of DVAT Act Read in Harmony With The Provisions of GST Act	Labyrinth of Law	CA Nilam Katarmal
49	Dec-18	Reconciliation of Variance-Item No. 5M of GSTR 9C	GST	CA Falguni Katarmal

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51	Jan-19	Amendments in Filing of Form 13 For Lower/No Deduction Certificate	Income Tax	CA Nikit Desai
52	Jan-19	Misconduct Under The Chartered Accountants Act-A High Court Judgment	Ethics	CA Darshana Varu
53	Feb-19	Res Judicata, Consistency and Tax Matters	Labyrinth of Law	CA Jekil Shah
54	Feb-19	Advance Ruling Under GST Regime	GST	CA Falguni Katarmal
55	Feb-19	Representative Assessee Under The Income Tax Act	Income Tax	CA Sonali Asodia



















PHOTO GALLERY-NEW MEMBER FELICITATION AND CPE 30-01-2019









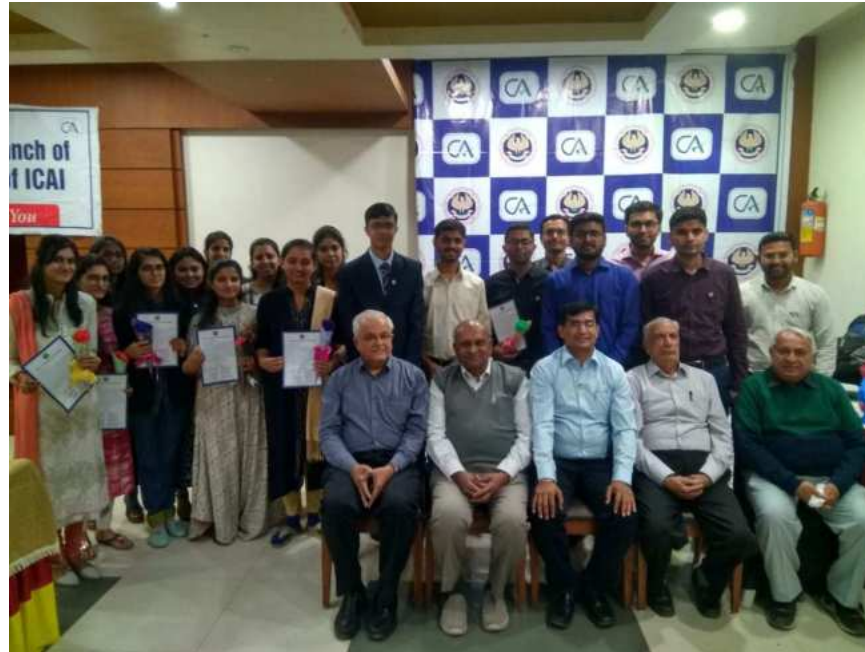






PHOTO GALLERY-NEW MEMBER FELICITATION AND CPE 30-01-2019





