



# BHUJ BRANCH OF WIRC OF ICAI

**E-Newsletter For The Month Of March-2019**

(FOR PRIVATE CIRCULATION ONLY)

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## Chairman's Communication

Respected Members,

It is always a privilege to serve our noble profession in whatever capacity we can.

First of all I thank all the members for the Bhuj Branch for electing five of us as Managing Committee Members of the Branch. I am also thankful to members of Managing Committee for electing and giving me an opportunity to serve as Chairman of the Branch. I am thankful to members for attending Seminar on Persuasive Communication by CA. Jay Chhaira Sir followed by Changeover Ceremony of Managing Committee on first working day of last week of the month.

We are just five representatives at Managing Committee for better co- I invite all members to actively participate in Branch activities. Sub Committees are best way to involve yourself in Branch activities in area of your interest. Members can contribute in form of writing articles for Branch Newsletter, leading panel discussion in various Study Group meetings for GST, Income Tax etc., assisting in arranging Quality Seminars at Branch, involving in Sports and other activities of Branch. Invitation to join Sub Committees is already sent to all members, I request all members to come forward I assure you will enjoy working like a team. The more help we get from sub committees at managing committee more we can work towards Branch at higher level by coordinating with various committees and department of WIRC and ICAI.

ordination between Institute and Members / Students.

I believe as a Branch we should contribute to the vision laid down by our Institute's Central Council as well as Regional Council. I request all the members to give their comments on various exposure drafts issued by various committees of ICAI, valuable inputs for Pre and Post Budget Memorandum. We at Branch level will compile the same and forward to respective committees.

**Good news for Students, we at Managing committee have decided to open our Branch Premises as Reading Room for Students w.e.f 1<sup>st</sup> April, 2019. For more details Students are requested to contact CA. Jitendra Thacker and CA. Purvi Doshi.**

Broad Outlook of Activities to be done during the year:

- Branch Website.
- Members Directory.
- Branch Premises with In-house space for activities of Members and Students.
- Industrial Visit for Members and Students.
- RRC for Members.
- Picnic of Members with family.
- WICASA – Seminars for Students to develop their Soft Skills along with knowledge.
- CPE programs to keep members updated in various fields with amendments and new developments.
- Certificate Course – For which maximum members are interested.

I request members to give FEEDBACK and SUGGESTIONS for Branch events like Topics of Interest for arranging programs, non-academic activities. This will help us server better to members. All members are requested to give the same by email with subject line FEEBACK / SUGGESTIONS.

We plan to start Seminars in time hence members are requested to adhere timings of Seminars so we take maximum benefit of learned faculties. For the benefit of members who cannot attend on working days, we are considering to arrange at least few seminars on Sunday.

Before ending my first communication as Chairman let me take and opportunity to remind all members to contribute Generously towards Chartered Accountants Benevolent Fund (CABF). CABF is for members and students of our own family of ICAI. Your little contribution whatever it may be will be helpful to someone in time of need.

Wishing you all a Happy Holi in advance that bring more and more colours in your life and looking forward for active year ahead with support of all of you.

**CA. Hardik P. Thacker**  
**Chairman**

## CA'S ROLE IN MEASURING DELIVERANCE

**CA. Mahesh Anjaria**  
B.Com., FCA

What is success? Laudable aim does not guarantee success, neither does the free flow of the funds . It is only the achievement of the projected aim, that is success. Success is, what actually succeeds. Extent of success is measured in terms of actual **deliverance** of the projected aim in the right direction.

Take any social or any other project, be it politically motivated or otherwise. But if it fails to reach to the people for whom it was intended, the project, though laudable, will not result in deliverance in desired direction.

All the projects need finance. And sufficient finance, backed by the effective administration can surely hope to succeed.

And when an account and presentation of such success is to be given, it can given in two formats. One is administrative, that is, the comparison of the physical achievement with the projected one. And second is, the extent of financial utilization of allotted funds for the prescribed project. This is thus a financial statement of the extent to which the projected aim is Delivered in projected direction.

Statistics do not lie, and the administrative statement of achievement aim can perhaps is doctored and can be presented in a manner that presents the desired projected result.

It is here, that a Chartered Accountant steps in. The financial statement cannot be doctored, and the extent of finances property and fairly allocated and spent is a matter of **FACT**, and cannot be vitiated and the nature of expenses and direction of expenses are

presented in a way that directly bear relevance and references to the actual deliverance and such financial utilization certificate, if signed by a CA commands acceptance.

And whatever the field of commerce or social activity or political financial programmes, the finances are the integral part, and assurance of their proper utilization is an indication of their partial or full success. And who better than a CA to certify a utilization certificate, a certificate of extent of **deliverance** of the aim to the projected beneficiary?

**EMPLOYER EMPLOYEE RELATIONSHIP AND CONCEPT  
OF DISTINCT PERSON IN GST**

**CA. Vruxi Mahek Shah**  
B.Com., ACA, CS

**The services rendered by the employees at the corporate office which benefits the units in other parts of the Country, will be treated as a 'supply' in terms of entry 2 of Schedule I of the CGST Act**

(Appellate Authority Advance Ruling ORDER NO:-KAR/AAAR/05/ 2018-19 Dated: 12th December, 2018)

**Facts of the Case:**

1. The appellant M/s. Columbia Asia Hospitals Pvt. Ltd. is providing worldwide health care service. In india they are operating across six different states having eleven hospitals out of which six units are in the state of Karnataka. All units are registered in their state and are considered to be “Distinct person” as per the law.
2. The appellant filed an application before the Karnataka AAR seeking a ruling on the following question:

“Whether the activities performed by the employees at the Corporate Office in the course of or in relation to employment, such as accounting, other administrative and IT System Maintenance benefit of which flows to the units located in the other states as well shall be treated as ‘Supply’ as per Entry 2 of Schedule I Or it shall not be treated as ‘Supply’ of Service as per Entry 1 of Schedule III of the CGST Act?

[Entry 2 of Schedule I says Supply of goods or services or both between related persons or between distinct persons when made in the course or furtherance of business is treated as supply.

Entry 1 of Schedule III says Services by an employee to the employer in the course of or in relation to his employment is not considered as supply]

3. Facts presented by the appellant:

- The appellant has its Corporate Office i.e. IMO in Karnataka. IMO receives administrative services from third party and pay for it. In order to determine appropriate profit of each registered units of the entity, The IMO distributes cost of such services, availed by the IMO and used for the entity as a whole, in proportion of turnover of respective registered unit to the total turnover of all units for a said tax period. IMO pays GST on services availed for a whole entity and then discharges IGST on services proportionately attributable to the other units located outside the State, treating the same as taxable supplies by raising invoices on other registered units of an amount of cost of service including tax.
- Employees of IMO perform services, benefit of which flows to the other units located in other states. But IMO does not raise invoice for employee cost considering specific relaxation in Entry 1 of schedule III that Services by an employee to the employer in the course of or in relation to his employment shall not be treated as supply of service THOUGH Entry 2 of schedule I says 'Supply of goods or services or both between related persons or between distinct persons when made in the course or furtherance of business is treated as supply.
- As per Appellant, Employment relationship of the employee is for an entity as a whole and not for any particular registered unit of the entity, so services provided by employee stationed at IMO, the benefit of which flows to other unit will also be considered as services provided by employee to the employer as it is in the course of or in relation to his employment. So no GST to be levied as it is not a supply of service.
- AAR of Karnataka held that as per entry 2 of schedule I, services by IMO to its related person i.e. different registered units located within/out of states amounts to 'Supply of Services' even made without consideration.
- AAR held that IMO and other units registered in other states are 'Distinct person' as per section 25(4), employee AT IMO are not the employees of any other distinct units and there is no employee-employer relationship between them, meaning that activities carried out by employees of IMO, benefits of which flows to the other Distinct units, are considered to 'Supply of service'

- Appellant did not accept the ruling and filed an appeal, emphasizing on Entry 1 of schedule III which excludes services by an employee to the employer in the course of or in relation to his employment to be considered as 'Supply of services'.

#### 4. Appeal

Appellant says that,

- The term 'Employer' has not been defined under Act so employees are bound to work as per our employment agreement.
- Functions of the Employee can't be restricted to the employment with the registered person only merely on account of location from where he renders the services. He is an employee for whole legal entity and not for a particular location of the entity. Functions by the employee in head office are confined to the whole entity so benefit may flow to other units also.
- Registration of all units in different states, what make units 'Distinct person', is requirement of law to follow procedures and smooth functioning of law. So relationship of employment should not be restricted to location of 'Distinct person' only.
- Head office performs/complies many activities/obligations on behalf of whole entity including all other units, so employees performing those activities on behalf of all units can be said employees of all those units also.
- While having GST registration of any unit, Key Managerial Personnel details are required. KMPs are appointed by the company and not by any differently located registered person. Thus all registered units are 'Distinct person' but they are An Entity as a whole.
- Employee works for whole organization, so an organization is an employer for him and not any particular branch of organization. Thus as per entry 1 of Schedule III, the services by an employee to the employer in the course of his employment shall not be treated as 'supply of services'.
- IMO receives services from third party service provider, payment for these services including tax is made and ITC is availed of tax paid being Head office of the Entity. Then IMO allocates such cost to other units in order to derive



appropriate profit. Thus mere allocation of cost does not amount to 'Supply of services'.

- IMO receives and pays tax for other operational services (renting of immovable property, Telephone services, etc.) which does not have any direct nexus with other registered units and is also not providing these other services to other registered units in any way, IMO is working for the entity so they have adopted cross-charge mechanism for allocation of other service to other units of entity and not following ISD method. If IMO levies tax on such other services while allocating the cost of such services to other units, it will be tax on tax. Therefore, they submitted that the apportionment of other services cost, from the corporate office to the units located in other States shall not be considered as a 'Supply of services' for the purpose of levy of GST.

### 5. DISCUSSION & FINDINGS:

The authority derived as under:

- From various sections/schedules of CGST/IGST/KGST Act, it is derived that any form of supply which constitute as 'supply' as per law, with or without consideration, by any supplier who makes inter-state/intra-state supply from different state, then such unit shall be liable to be registered in every state and all are treated as 'Distinct Person'. Further, inter-state/intra-state supply between 'Distinct Person' or 'Related Person' is taxable supply. All such units are treated as separate taxable person and have to comply separately with regard to maintenance of records, filling of returns, paying of tax, etc. Supply between 'Distinct Person' is taxable even though not involving consideration.
- Thus, appellant got all units registered in every state resulting in 'Distinct person'. IMO allocates certain operating expense cost to all other units except employee cost treating it as service by employee to employer.
- IMO adopted cross charge mechanism for allocation of expense cost for which they are in opinion that tax should not be charged on such allocation. Authority is in opinion that ISD is the proper way and not cross-charge mechanism.

- Unlike previous tax regime, in GST tax regime, taxable event is “Supply” which is not defined in law but it is expressed in a wider meaning by adding word “includes” to make clear scope of meaning of supply. It means Supply does not only mean which is narrated in section 7 (Scope of supply) but can also be understood as ‘to make something available to another or to fulfill the want of another.’
- So, after analyzing various schedules and clauses of the act regarding to scope of supply, it can be concluded that any activity which involves a transaction in either goods/services/both, with /without consideration, involves agreement to engage in transaction of the nature specified and which is in course or furtherance of business can be treated as “Supply”.
- Now, comparing the case with the above analysis, IMO is central administrative office of the whole legal entity and plays strategy role, co-ordination role, control and policy role. It also plays service provider role which involves business processes of all their units located in Karnataka as well as in other States. The IMO handles activities like, accounting, payment of salaries, income tax deductions, provident fund deductions, legal support, strategic directions, technical support and shared knowledge base which benefit all their registered units across the country. Thus, IMO is distinct person and execution of such service, which is for the benefit of all their other units, is in the nature of a service by the IMO.
- As such there is a supply of service by the IMO to the other distinct units of the Company.
- As every registered units of the same entity is “Distinct person” and every supply from one distinct unit to another is taxable supply. Thus, as employee of IMO is performing activities which benefits other units are “supply” by IMO to other registered units of the entity, this “supply” should be backed by tax invoice of a amount equivalent to cost of employee who make supply possible.
- The appellant argued that service by employee to employer is not supply. Employees who are working at IMO are employees of an entity and not of IMO. But AAAR opined that all distinct person of same entity are having independent identity in GST law and has to deal with all related obligations on their own. Though individual is employed by entity and serve an organization, they are considered as employee of unit from where they

work. Thus, service by employees working in one distinct person, benefit of which flows to other distinct person without consideration, is considered as supply and GST should be discharged for the same.

- Appellant submitted further that, in order to figure out appropriate profit of each unit, IMO proportionately distribute cost of services availed by it from third party service provider under cross charge mechanism instead of ISD, and mere allocation of expense does not amount to Supply. As per law, REGISTERED PERSON who has received services from third party and has paid GST on it, can avail ITC of such GST paid, and not a legal entity. And for any services which are COLLECTIVELY used by other unit, proportionate ITC of GST on such services can be distributed through ISD route. ISD distributes only ITC and that of only input services. While to distribute ANY Cost of services, cross charge mechanism is used, this may not pass on ITC of tax paid. Appellant argued that the ISD mechanism is squarely applicable to them and not the cross charge method which is not legally correct.
- Appellant has placed reliance on some of CESTAT decision which is in context of service law. So they cannot be taken into consideration as taxable event is previous law and GST law is different.
- The Authority based on following major points pronounced the ruling:
  - **Distinct Person:** IMO and units registered in other states of the same entity is 'Distinct person' in the eyes of law.
  - **Scope of Supply:** Activity constitute as 'Supply' provided by IMO to the other registered units is "Supply of service" from one Distinct Person to other and is taxable supply.
  - **Employee-Employer Relationship:** As all distinct person of the same entity are independent legal identity, employee working AT IMO is treated as employee of IMO only and not of the Entity.
  - **Relative Case Law:** Case laws based on which appellant has argued were of previous law, in which taxable event is different than existing law, so it cannot be relied upon.
- Thus, Authority uphold the ruling that:  
The India Management Office (IMO) of the Appellant is providing a service to its other distinct units by way of carrying out activities such as accounting, administrative work, etc with the use of the services of the employees working in the IMO, the outcome of which benefits all the other units and

such activity is to be treated as a taxable supply in terms of the entry 2 of Schedule I read with Section 7 of the CGST Act.

Having a different view to above ruling, question arises that, as 'Supply' and 'Distinct person' has deeming fiction in law, does Employee-employer relationship has any deeming fiction in law, relying on which authority has established employment relation in this case though word 'Employment' is not defined anywhere in GST Law. Deeming fiction has very limited applicable area with respect to some derived law. It can be used within section or subsection or to particular part of the law for which it exist. Two of main basis on which authority has pronounced ruling i.e. 'Supply' and "Distinct Person' are backed by law. But no established law exist for Employment relation. In Para 28, authority themselves have written "Undoubtedly, an individual is employed by the entity and serves the organization." Then on the basis of deeming fiction of 'Distinct Person', can authority derive that all distinct person are having separate identity with regard to every matter including *Employment*? Does deeming fiction of any particular section can be a background of any other matter which is even not defined in GST law and may relate to any other statute?

**FINACLE COMMANDS AND MENU OPTIONS****CA. Bhavesh Thacker**  
*MA, MBA, FCA. DISA(ICAI)*

<b>Sr.</b>	<b>COMMANDS/MENUS</b>	<b>Function of the Finacle Menu</b>
1.	AALI	A/c Abnormal Limits/Details Inquiry
2.	ABMR	Report of Accounts Below Min Balance
3.	ACCBAL	Components of Account Balance Inquiry
4.	ACDET	Account Balance Details
5.	ACI	Customer Accounts Inquiry
6.	ACLI	Account Ledger Inquiry
7.	ACLPCA	Customer Account Ledger Print
8.	ACLPOA	Office Account Ledgers Print
9.	ACMP	Account Master Print
10.	ACSP	Account Selection Print
11.	ACTI	Account Turnover Inquiry
12.	ACTODI	Account TOD Inquiry
13.	ADVC	Print DR/CR Advice to Customer
14.	AFI	Audit File Inquiry
15.	AFINQU	Audit File Inquiry
16.	AFP	Audit File Print
17.	AICR	Advanced Interest Collected Report- Bills

18.	AINTRPT	Interest Report For Accounts
19.	AITINQ	Account Interest Details Inquiry
20.	ALMSP	Agricultural Loans Master Sheet Print
21.	ASTI	Amount-slab Table Inquiry
22.	ATI	Abnormal Transactions Inquiry
23.	ATMBRPT	Balances outstanding in MBBCASH001,ATMCASH001, ATMTEMP001 where balancenot equal to ZERO.
24.	BDTR	Bills due Today report.
25.	BEHI	Bills Events History Inquiry
26.	BGCLOSE	GUARANTEE CLOSE REGISTER PRINTING
27.	BGPRINT	GUARANTEE PRINTING
28.	BI	Bills Inquiry
29.	BICR	Bills Interest Collected Report
30.	BICS	Bills Collection Schedule
31.	BKTI	Bank Table Inquiry
32.	BR	Balancing Report
33.	BRBPR	BALANCING REPORT BILLS PURCHASED
34.	BRCR	BALANCING REPORT BILLS COLLECTION
35.	BRRBPR	Bills Register Report - Bills Purchased
36.	BRRCR	Bills Register Report - Collection Inward/Outward
37.	BRTI	Branch Table Inquiry
38.	CALLRPT 1	Call over Report for SB and CA Accounts

39.	CALLRPT 11	Payslip reconciliation/outstanding Report
40.	CALLRPT 12	Interest certificate Only for TDR for a givencust_id.
41.	CALLRPT 14	Inward Clearing File Generation
42.	CALLRPT 15	Statement of Service Tax
43.	CALLRPT 16	Statement of PPF Transactions
44.	CALLRPT 17	BCTT Download for a Branch
45.	CALLRPT 18	BCTT Consolidation for Zonal Offices
46.	CALLRPT 2	Call over Report for CC and OD Accounts
47.	CALLRPT 3	Call over Report for Loan Accounts
48.	CALLRPT 4	Call over Report for TDA Accounts
49.	CALLRPT 5	Call over Report for DD
50.	CALLRPT 6	Call over Report for office Accounts
51.	CALLRPT 7	Accounts with interest table code Zero/ZeroL
52.	CALLRPT 8	TDS details for a given Cust-Id
53.	CALLRPT 9	Interest details for a given Sol-Id.
54.	CBM	Customer Becoming Major
55.	CHGIR	Charges Income Report
56.	CHRGADV	CHARGE ADVICE PRINTING
57.	CTI	Calendar Table Inquiry
58.	CUACLI	Inquire on Your Account Ledger Entries
59.	CUBI	Bills Inquiry

60.	CULAC	Customer Accounts List
61.	CULI	Customer Unutilised Limit Inquiry
62.	CUMI	Customer Master Inquiry
63.	CUS	Customer Selection
64.	CUSTBALP	CUSTOMer BALance Printing
65.	DCEXPLST	REPORT ON DC EXPIRED
66.	DCLIABRG	DC LIABILITY REGISTER
67.	DCQRY	Document credit Query
68.	DCQRYP	Documentary Credits Query Printing
69.	DCREG	Documentary Credits Register Printing
70.	DCRPTS	DC REPORTS AND ADVICES
71.	DDIC	DD Credits Inquiry
72.	DDID	DD Debits Inquiry
73.	DDII	Specific DD Issued Inquiry
74.	DDIP	Specific DD Paid Inquiry
75.	DDIR	DD Issue Reports
76.	DDP	A-> DD Issued Summary
77.	DDP	B-> DD Issued Register
78.	DDP	C-> DD Paid Summary
79.	DDP	D-> DD Paid Register
80.	DDP	E-> DD Cancellation & Rectification Summary



81.	DDP	F-> DD Cancellation & Rectification Register
82.	DDP	G-> DD Consolidated Summary
83.	DDP	H -> All Summarys A,C,E,G
84.	DDP	I -> All Registers B,D,F
85.	DDP	J -> All Summarys & Registers
86.	DDP2	A -> Drafts Issued Schedule
87.	DDP2	B -> Drafts Issued Register
88.	DDP2	C -> Drafts Paid Schedule (other than Ex-advice)
89.	DDP2	D-> Drafts Paid Register (other than Ex-advice)
90.	DDP2	E-> Drafts Paid Ex-advice Schedule
91.	DDP2	F-> Drafts Paid Ex-advice Register
92.	DDP2	G-> Drafts Reversing Debits Schedule
93.	DDP2	H-> Drafts Reversing Credits Schedule
94.	DDP2	I-> Drafts A/c Schedule
95.	DDP2	J-> All Schedules A,C,E,G,H,I
96.	DDP2 K	All Registers B,D,F
97.	DDP2 L	All Schedules & Registers J,K
98.	DDPALL	Print all unprinted DDs
99.	DDPRNT	Print a DD
100.	DDREPRNT	Reprint a DD/ Print advice
101.	DDXFER	Advice of Drawing Printing

102.	DEPINT	Interest calculator for deposits
103.	DEPMOD	Deposit Modeling
104.	DRP	Deposits Receipt Print
105.	DTCS	Display Tran Code Summary
106.	DTR	Deposit Transactions Report
107.	DUDRP	Deposits Receipt Print [Duplicate]
108.	ECGCRPC	ECGC PREMIUM REPORT FOR RPC
109.	EFI	Employee File Inquiry
110.	EXCPRPT	Exceptions Report
111.	FBADVP	FOREIGN BILLS ADVICE PRINT
112.	FBBR	FOREIGN BILLS BALANCING REGISTER
113.	FBCS	Foreign Bills Covering Schedule
114.	FBECGC	ECGC PREMIUM REPORT FOR BILLS
115.	FBHI	Foreign Bills History Inquiry
116.	FBI	Foreign Bills Inquiry
117.	FBP	Foreign Bills Printing
118.	FBRPR	Reserve Payment Register
119.	FI	Fate Inquiry
120.	FOIQ	FAB Outward Clearing Instrument Inquiry
121.	FTI	Financial Transactions Inquiry
122.	FTR	Financial Transactions Inquiry & Report

123.	FTR	Financial Transactions Inquiry & Report
124.	FWCHI	Forward Contract History Inquiry
125.	FWCLIAB	Forward Contract Liability Register
126.	FWCODLST	List of Overdue and Matured FC
127.	FWCQRY	Query on FC
128.	GDET	General Deposits Details
129.	GDET	General Deposits Details
130.	GI	Guarantee Inquiry
131.	GILR	Guarantees Issued cum Liability Register
132.	GP	Guarantee Printing
133.	GPI	Guarantee Parameters Inquiry
134.	GSPI	General Scheme Parameters Inquiry
135.	GURFIMU	Reference File Inquiry Menu
136.	HACCBAL	Balance details of an Account
137.	HACCBAL	Balance details of an Account
138.	HACCDET	General Details
139.	HACCDET	General Details
140.	HACIMU	CRV - Account Level Menu
141.	HACLHI	Limit Details
142.	HACLI	Transactions Inquiry
143.	HACS	Account Selection

144.	HACTI	Account turnover details
145.	HADVC	Print DR/CR Advice to Customer
146.	HAITINQ	Account Interest Details Inquiry
147.	HBKQRY	Bank Level Query Option
148.	HCELI	Collateral Entity Linkage Inquiry
149.	HCRVMU	Customer Relationship View- Main Menu
150.	HCUACC	Accounts of Customer
151.	HCUCA	Current Account of Customer
152.	HCUCC	Cash Credit of Customer
153.	HCUDET	General details of Customer
154.	HCUIMU	CRV - Customer Level Menu
155.	HCULA	Loan Accounts of Customer
156.	HCUMAT	Forthcoming Maturities of Customer
157.	HCUOD	Overdraft Accounts of Customer
158.	HCUPSD	Portfolio details of Customer
159.	HCUS	Customer Selection
160.	HCUSB	Savings Account of Customer
161.	HCUSEL	Customer Selection
162.	HCUSUM	Summary details of Customer
163.	HCUSWP	Sweep details of Customer
164.	HCUTD	Term Deposits of Customer

165.	HCUTI	Turnover Summary of Customer
166.	HDCDET	Delivery Channel transaction details
167.	HFTI	Financial Transactions Inquiry
168.	HICI	Inward Cheques Inquiry
169.	HII	Hot Items Inquiry
170.	HINTCI	Interest Table Code Inquiry
171.	HINTTI	Interest Rate Details Inquiry
172.	HIOGLT	Inquire on GL Transactions
173.	HIOT	Inquire on Transactions
174.	HLAGI	Loan Account General Inquiry
175.	HLAI	Loan Inquiry
176.	HLAMOD	Loan Modelling
177.	HLAOPI	Loans Overdue Position Inquiry
178.	HLAPSP	Loan Account Pass Sheet Print
179.	HLARSH	Loans Repayment Schedule Report
180.	HM	Help Maintenance
181.	HOCI	Outward Cheques Inquiry
182.	HOCIP	HOC Inquiry cum BA(R) Print
183.	HOCIP	HOC Inquiry cum BA(R) Print
184.	HODBCH	Bill and Collection History Details
185.	HOIQ	Outward Clearing Instrument Inquiry

186.	HOPQ	Outward Clearing Ptran Inquiry
187.	HPARTINQ	Inquiry on Partitioned Account
188.	HPBP	Passbook Print
189.	HPSP	Pass Sheet Print
190.	HRTHQRY	Ratelist History Query
191.	HTD	Term deposit transaction details
192.	HTDINT	Term deposit interest details
193.	HTDSIP	TDS Inquiry & Printing
194.	HTDSIP	TDS Inquiry & Printing
195.	HTDTAX	Term deposit tax deduction details
196.	HTFIN	Customer Trade Finance Inquiry
197.	HTINQ	Hot Items Lookup
198.	HTODCS	TOD Criteria and Selection
199.	IBADVP	CUSTOMER ADVICE INLAND BILLS
200.	IMI	Inventory Movement Inquiry
201.	IMR	Inventory Movement Report
202.	INQACHQ	Inquire Account Number for a Cheque
203.	INTCERT	Interest Certificate Print
204.	INTSI	Interest Slab Inquiry
205.	INTTI	Interest Table Inquiry
206.	IOCLS	Inquire On Clearing Transaction Sets

207.	IOGLT	Inquire on GL Transactions
208.	IOT	Inquire on Transactions
209.	ISAR	Inter Sol Audit Report
210.	ISI	Inventory Inquiry Split and Merge-EM
211.	ISIA	Inventory Inquiry Split and Merge
212.	ISTR	Inter Sol Transaction Report
213.	ITCI	Interest Table Code Inquiry
214.	ITI	Instruments Table Inquiry
215.	LAGI	Loans General Inquiry
216.	LAITCI	Loan Interest Table Code Inquiry
217.	LAOPI	Loans Overdue Position Inquiry
218.	LAPSP	Loan Account Pass Sheet Print
219.	LLIR	Limit Liability Inquiry/Report
220.	LLIR	Limit Liability Inquiry/Report
221.	LNDI	Limit Node Details Inquiry
222.	LNHTIR	Limit Node History/Tran Inquiry/Report
223.	LNHTIR	Limit Node History/Tran Inquiry/Report
224.	LNI	Limit Node Inquiry
225.	LVSI	Loan Interest Version Slabs Inquiry
226.	MNTPST	Maintain PST Table (Modify & Inquiry)
227.	NEWOLDAC	NEW OLD ACCOUNT

228.	OIQ	Outward Clearing Instruments Inquiry
229.	OPQ	Outward Clg Part Tran Inquiry
230.	OTRINQ	Offline Transaction Inquiry
231.	PARTINQ	Inquiry on Partitioned Account
232.	PBP	Pass Book Print
233.	PCLSO	Print Clearing Schedule
234.	PDADI	Past Due A/c Details Inquiry And Report
235.	PDML	Print/Display Media List
236.	PENDDRP	Pending Deposits Receipt Print
237.	PHINQ	Inquiry on History of Partition A/c
238.	PICS	Print Inward Clearing Schedule
239.	PICW	Print Inward Clearing Waste
240.	PLIST	Pending Installments List - Recurring Deposits
241.	PLIST	Pending Installments List
242.	PLR	PARTY WISE LIABILITY REGISTER FOR PC
243.	PRR25	PRR25 Report of rejected cheques
244.	PRR38	Statement of Daily Cash Position
245.	PRRTL	Ratelist Printing
246.	PRTINQ	Print Queue Inquiry
247.	PSR32	Sanction Limits For Accounts based on Sector &Sub-sector codes
248.	PTW 1	Full Transfer Waste



249.	PTW 12	System Generated Transactions
250.	PTW 2	Only Verified Transaction
251.	PTW 3	Only Unposted Transaction
252.	PTW 4	Only Unverified Transaction
253.	QBR	Quick Balancing Report
254.	RBTI	Register Table Balance Inquiry
255.	RDD	Ratewise Distribution of Deposits
256.	REDRP	Reprint Deposits Receipt
257.	REJREP	Rejected Instruments Report/Advice
258.	RENHIST	TD Renewal History Details
259.	RINTINQ	Interest Inquiry For RPC Accounts
260.	RINTRPT RPC	ACCOUNT INTEREST REPORT
261.	RPCRPT RPC	ACCOUNT REPORT
262.	RRCDI	Reference Code Inquiry
263.	RTHQRY	Ratelist History Query
264.	RTHQRY	Ratelist History Query
265.	SCWRPT	Shroff Cash Report
266.	SCWRPT	A Shrof Cash Rpt-All
267.	SDD	Schemewise Distribution of Deposits
268.	SEL	Superceding Expired Limits
269.	SEL	Superceding Expired Limits

270.	SIETR	SIs Executed Today Report
271.	SII	Standing Instructions Inquiry
272.	SIRP	Standing Instructions Register Printing
273.	SMI	Swift Messages Inquiry
274.	SPRG	Stop Payment Register
275.	TCPI	Teller Wise Cash Position Inquiry
276.	TCPIA	Teller Wise Cash Position Inquiry / All
277.	TDSIP	TDS Inquiry & Printing
278.	TEI T	Transactions Exceptions Inquiry
279.	TI	Transactions Inquiry
280.	TODCS	TOD Criteria and Selection
281.	TODRP	TOD Register Printing
282.	TRANINQ	Tran Inquiry
283.	TRANLIST	Tran list display
284.	TRTRI	Treasury Transaction Report and Inquiry
285.	TVSI	Term Deposits Interest Slabs Inquiry
286.	VCHR	Print DR/CR Voucher

## GST NOTIFICATIONS AND CIRCULARS

**CA. Deep Koradia**  
B.Com., FCS, DISA(ICAI)

Sr No	Notification No	Category	Date of issue	Description	Comments in Brief	Link
01	08/2019	Central Tax	08-02-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019	GST-TDS Return for the Month of Jan-2019 is extended Till 28-02-2019	<a href="#">Click Here</a>
02	09/2019	Central Tax	20-02-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States.	GSTR3B For the month of Jan-2019 is extended Till 22-02-2019	<a href="#">Click Here</a>
03	02/2019	Integrated Tax Rate	04-02-2019	Seeks to rescind Sl. No. 10D of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 in relation to exemption of IGST on supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.	Supply of Services to Nepal/Bhutan again payment in INR is <b>removed from Exemption list</b> as the same is now <b>treated as Zero Rated Supply</b>	<a href="#">Click Here</a>
04	88/2019	Circular - CGST	01-02-2019	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 0501.02.2019)	GST Amendment Act Came into force from 01-02-2019. To make the earlier circular inline with that provisions, many of the earlier circulars are amended	<a href="#">Click Here</a>

05	89/2019	Circular - CGST	18-02-2019	Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.	Interstate Supply is to be compulsorily mentioned in Table 3.2 of GSTR3B	<a href="#">Click Here</a>
06	90/2019	Circular - CGST	18-02-2019	Seeks to clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.	Place of Supply is to be mentioned compulsorily on All the Tax invoices	<a href="#">Click Here</a>
07	91/2019	Circular - CGST	18-02-2019	Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018.	Imported Goods sold while it was in bonded warehouse is attracting IGST. However, Portal doesn't had the facility to show such IGST sale if Buyer and Seller are both in same state. So if such mistake done, it is considered as correct	<a href="#">Click Here</a>
08	04/2019	Circular - IGST	01-02-2019	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).	IGST Amendment Act Came into force from 01-02-2019. To make the earlier circular inline with that provisions, many of the earlier circulars are amended	<a href="#">Click Here</a>
09	01/2019	Removal of Difficulty Order - CGST	01-02-2019	Seeks to supersede Removal of Difficulties Order No. 1/2017 - Central Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST Act, 2017	Now Composition scheme is also includes services to some extent. So earlier relaxation via Removal of Difficulty Order is removed	<a href="#">Click Here</a>

				(regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019		
10	02/2019	Removal of Difficulty Order - CGST	01-02-2019	Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019	GST-TCS Due date extended till 07-02-2019 For the month of Oct to Dec2018	<a href="#">Click Here</a>

**Forthcoming Events**

<b>Date</b>	<b>Event Details</b>	<b>Timings</b>	<b>Venue</b>
23-03-2019	Bank Branch Audit	09:00 to 13:00	Hotel Ilark, Station Road, Bhuj.
30-03-2019	WICASA team Interaction with Students.	18:00 to 19:30	Branch Premises, Balram Complex, Station Road, Bhuj.
13-04-2019	GST Study Circle Meeting on Various Issues under GST	18:00 to 20:00	Branch Premises, Balram Complex, Station Road, Bhuj.
21-04-2019	Full Day Seminar on GST - Amendments, Annual Return and Audit under GST	09:00 to 16:00	Hotel Ilark, Station Road, Bhuj.



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