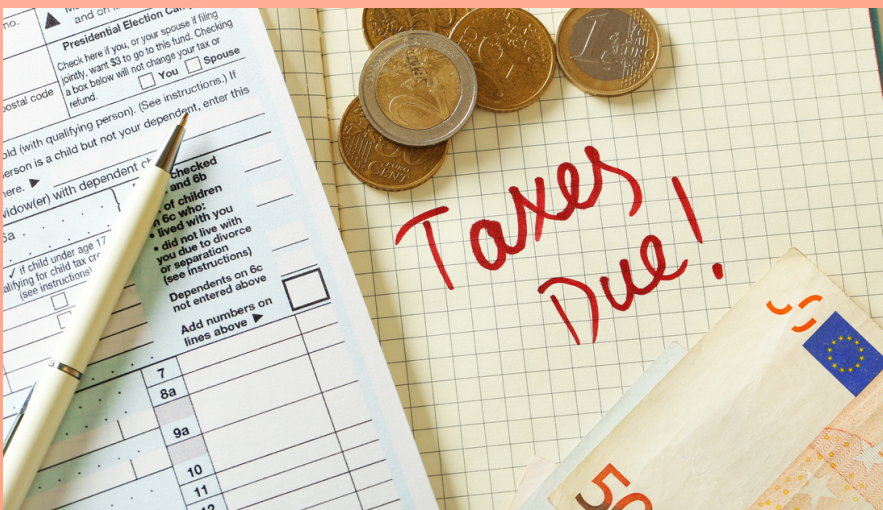


# STUDYWUDY MAGAZINE

August 2022 | Volume 3 | Pages 49



**All Important Updates  
related to GST, Income Tax  
and other Acts along with  
Compliance Calendar**

**HAPPY MONSOON**  
WITH  
**GST, INCOME TAX,  
COMPANIES ACT &  
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S. NO.	Topics	Page No.
1	CBIC issued important FAQs on GST applicability on 'pre packaged and labelled' goods.	4
2	E-invoicing is likely to be soon notified for taxpayers with turnover over Rs. 5 Crores	8
3	GSTN introduces a new tab to file NIL GSTR-1 without undergoing process.	9
4	Directorate general of analytics and risk management authorised to withheld IGST refund for verification Purpose.	10
5	CBIC Clarification w.r.t applicable BCD rate on parts used in manufacturing of LCD/LED panels	11
6	Implementation of mandatory mentioning of HSN Codes in GSTR 1	12
7	New Table 3.1.1 in GSTR-3B for reporting supplies notified u/s 9(5) of CGST Act.	14
8	GST is leviable on services provided by liason office to Foreign Head Office.	15
9	CBIC rescinded Circular w.r.t. excisability of waste/ residue arising during process of manufacture.	16
10	Service Charge shall not be collected by hotels or restaurants with food Bill.	17
11	Important judgements and rulings under GST.	19
12	Simplified regulatory framework for e-commerce exports of jewellery through courier mode	22
13	Stock Exchanges, Persons dealing in Securities Market to pay 18% GST on Sebi's Fee	23
14	FM Nirmala Sitharaman: Few states seek extension of GST compensation for 5 Years	24
15	FM Nirmala Sitharaman clarifies on GST rates on certain items, says decision taken to curb tax leakage	25
16	FSSAI issued Order w.r.t. GST collection for food businesses License/Registration fee/penalty	27
17	CBIC issued advisory for Anonymised Escalation Mechanism under Faceless Assessment	28
18	CBIC issued instruction w.r.t Export policy of Wheat Flour (atta)	29
19	IGST exemption withdrawn on research equipment's imported by institutions or universities	30
20	CBIC: Extension of Customs clearances beyond normal working hours in Inland Container Depots	31
21	DGFT provides relaxation in submission of 'Bill of Export' to SEZ units in case of EPCG Authorization	32

S. NO.	Topics	Page No.
22	CBDT enabled various e-filling statutory forms on Income tax e- filling portal.	33
23	CBDT authorised 'Prescribed Authority' for e-verification scheme,2021	36
24	CBDT standardizes process for approval of electoral trust w.r.t donations.	37
25	STEPS After ITR Filling	38
26	CA Guruji Important Long Videos of the month - GST	40
27	CA Guruji Important Short Videos of the month - GST	41
28	CA Guruji Important Long Videos of the month - Income Tax	42
29	CA Guruji Important Short Videos of the month - Income Tax	43
30	Income Tax compliance Calender	44
31	GST Compliance Calender	45
32	Know about courses offered by us	46
33	Thanks	49



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# GST

**CBIC issued important FAQs on GST applicability on 'Pre packaged and labelled' goods.**



ISSUE	CLARIFICATION
<p><b>What change has been made with respect to packaged and labelled commodity with effect from the 18th July, 2022?</b></p>	<p>Prior to 18th of July, 2022, GST applied on specified goods when they were put up in a unit container and were bearing a registered brand name or were bearing brand name in respect of which an actionable claim or enforceable right in a court of law is available. With effect from the 18th July 2022, this provision undergoes a change and GST has been made applicable on supply of such “pre-packaged and labelled” commodities attracting the provisions of Legal Metrology Act, as detailed in subsequent questions. For example, items like pulses, cereals like rice, wheat, and flour (aata), etc., earlier attracted GST at the rate of 5% when branded and packed in unit container (as mentioned above). With effect from 18.7.2022, these items would attract GST when “prepackaged and labelled”. Additionally, certain other items such as Curd, Lassi, puffed rice etc. when “prepackaged and labelled” would attract GST at the rate of 5% with effect from the 18th July, 2022.</p> <p>Essentially, this is a change in modalities of imposition of GST on branded specified goods to “pre-packaged and labelled” specified goods.</p>



# GST

**CBIC issued important FAQs on GST applicability on 'Pre packaged and labelled' goods.**

ISSUE	CLARIFICATION
<p><b>What is the scope of 'pre-packaged and labelled' for the purpose of GST levy on food items like pulses, cereals, and flours?</b></p>	<p>For the purposes of GST, the expression 'prepackaged and labelled' means a 'pre-packaged commodity' as defined in clause (I) of section 2 of the Legal Metrology Act, 2009, where the package in which the commodity is prepacked, or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act and the rules made thereunder.</p> <p>Clause (I) of section 2 of the Legal Metrology Act reads as below:</p> <p>(I) "pre-packaged commodity" means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a predetermined quantity.</p> <p>Thus, supply of such specified commodity having the following two attributes would attract GST:</p> <p>(i) It is pre-packaged; and</p> <p>(ii) It is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.</p> <p>However, if such specified commodities are supplied in a package that do not require declaration(s)/compliance(s) under the Legal Metrology Act, 2009 (1 of 2010), and the rules made thereunder, the same would not be treated as pre-packaged and labelled for the purposes of GST levy.</p> <p>In the context of food items (such as pulses, cereals like rice, wheat, flour etc), the supply of specified pre-packaged food articles would fall within the purview of the definition of 'pre-packaged commodity' under the Legal Metrology Act, 2009, and the rules made thereunder, if such pre-packaged and labelled packages contained a quantity upto 25 kilogram [or 25 litre] in terms of rule 3(a) of Legal Metrology (Packaged Commodities) Rules, 2011, subject to other exclusions provided in the Act and the Rules made thereunder.</p>



# GST

**CBIC issued important FAQs on GST applicability on 'Pre packaged and labelled' goods.**

ISSUE	CLARIFICATION
<p><b>What is the scope of 'pre-packaged and labelled' for the purpose of GST levy on food items like pulses, cereals, and flours?</b></p>	<p>For such commodities (food items- pulses, cereals, flour, etc.), rule 3 (a) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011, prescribes that package of commodities containing quantity of more than 25 kg or 25 litre do not require a declaration to be made under rule 6 thereof. Accordingly, GST would apply on such specified goods where the pre-packaged commodity is supplied in packages containing quantity of less than or equal to 25 kilogram.</p>
<p><b>Whether GST would apply to a package that contains multiple retail packages. For example, a package containing 10 retail packs of flour of 10 Kg each?</b></p>	<p>Yes, if several packages intended for retail sale to ultimate consumer, say 10 packages of 10 Kg each, are sold in a larger pack, then GST would apply to such supply. Such package may be sold by a manufacturer through distributor. These individual packs of 10 Kg each are meant for eventual sale to retail consumer.</p> <p>However, a package of say rice containing 50 Kg (in one individual package) would not be considered a pre-packaged and labelled commodity for the purposes of GST levy, even if rule 24 of Legal Metrology (Packaged Commodities) Rules, 2011, mandates certain declarations to be made on such wholesale package.</p>
<p><b>At what stage would GST apply on such supplies, i.e., whether GST would apply on specified goods sold by manufacturer/producer to wholesale dealer who subsequently sells it to a retailer?</b></p>	<p>GST would apply whenever a supply of such goods is made by any person, i.e. manufacturer supplying to distributor, or distributor/dealer supplying to retailer, or retailer supplying to individual consumer.</p> <p>A supplier availing threshold exemption or composition scheme would be entitled to exemption or composition rate, as the case may be, in usual manner.</p>



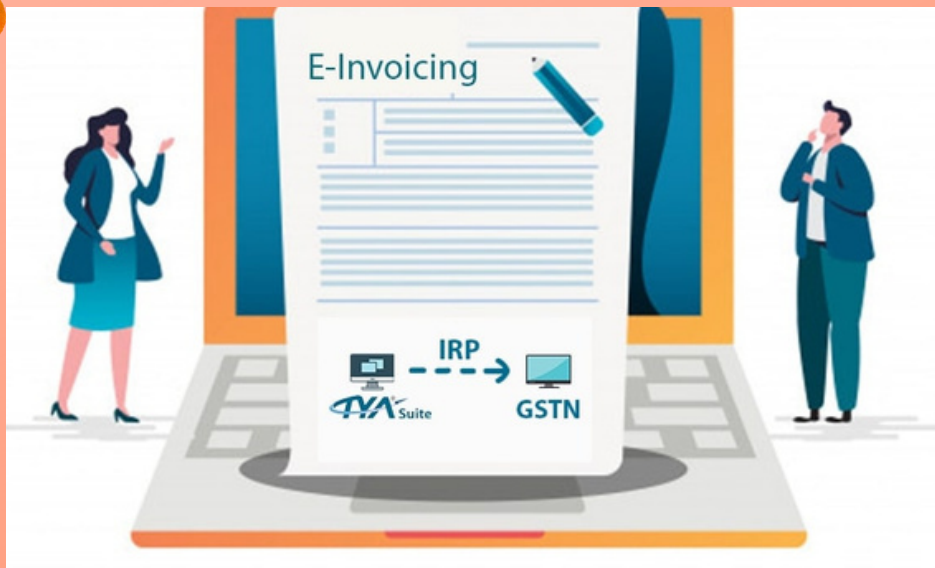
# GST

**CBIC issued important FAQs on GST applicability on 'Pre packaged and labelled' goods.**

ISSUE	CLARIFICATION
<p><b>Whether tax is payable if such goods are purchased in packages of up to 25 kg/25liters by a retailer, but the retailer sells it in loose quantities in his shop for any reason?</b></p>	<p><b>GST applies when such goods are sold in pre-packaged and labelled packs. Therefore, GST would apply when pre-packaged and labelled package is sold by a distributor/ manufacturer to such retailer. However, if for any reason, retailer supplies the item in loose quantity from such package, such supply by retailer is not a supply of packaged commodity for the purpose of GST levy.</b></p>
<p><b>Whether tax is payable if such packaged commodities are supplied for consumption by industrial consumers or institutional consumers?</b></p>	<p><b>Supply of packaged commodity for consumption by industrial consumer or institutional consumer is excluded from the purview of the Legal Metrology Act by virtue of rule 3 (c) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011. Therefore, if supplied in such manner as to attract exclusion provided under the said rule 3(c), it will not be considered as pre-packaged and labelled for the purposes of GST levy.</b></p>
<p><b>'X' is a rice miller who sells packages containing 20 kg rice but not making the required declaration under legal metrology Act and the Rules made thereunder(although the said Act and the rules requires him/her to make a declaration), would it still be considered as pre-packaged and labelled and therefore be liable to GST?</b></p>	<p><b>Yes, such packages would be considered as pre-packaged and labelled commodity for the purposes of GST as it requires making a declaration under the Legal Metrology (Packaged Commodities) Rules, 2011 (rule 6 thereof). Hence, miller 'X' would be required to pay GST on supply of such package(s).</b></p>

# GST

## E-invoicing is mandatory for Turnover Of Rs. 10 Crores



**As per Notification no. 17/2022, E-invoicing becomes mandatory for those having turnover of Rs. 10 Crores from 1st October 2022.**

**Further , new update issued by GST depart. e-invoicing become mandatory for taxpayers having turnover above Rs. 5 crores from 1st January 2023 (CBDT Chairman Vivek Johri told FE).**

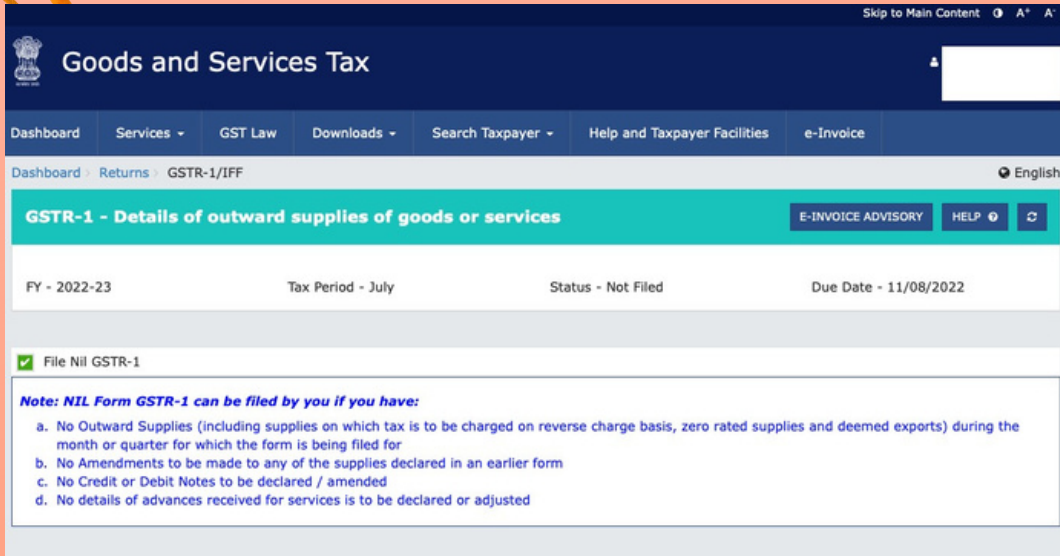

**and e-invoice testing enable for taxpayer having turnover above 5 crores.**

**Currently e-invoice is mandatory for 20 Crores, now sandbox testing is enabled for those having turnover of Rs. 5 Crores and above.**

**And in future it is planned to bring in phased manner after 10 Crores - 5 Crores.**

# GST

## GSTN introduces new option to file NIL GSTR-1



Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard Returns GSTR-1/IFF

GSTR-1 - Details of outward supplies of goods or services

E-INVOICE ADVISORY HELP

FY - 2022-23 Tax Period - July Status - Not Filed Due Date - 11/08/2022

☒ File Nil GSTR-1

**Note: NIL Form GSTR-1 can be filed by you if you have:**

- a. No Outward Supplies (including supplies on which tax is to be charged on reverse charge basis, zero rated supplies and deemed exports) during the month or quarter for which the form is being filed for
- b. No Amendments to be made to any of the supplies declared in an earlier form
- c. No Credit or Debit Notes to be declared / amended
- d. No details of advances received for services is to be declared or adjusted

If a person is required to file NIL GSTR-1, then to ease the process GSTN has introduced a new button so that NIL GSTR-1 can be filled quickly in one go.

Before this, Registered Person has to undergo a process of first generating summary then file NIL GSTR-1.

Now, the requirement to generate summary for NIL GSTR-1 is removed.

# GST

Directorate General of analytics and Risk management authorised to withheld the IGST refund for verification purposes.



CBIC is on the basis of data analysis and risk parameters, of opinion that verification of credentials of exporters, including availment of input tax credit by exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.

Henceforth CBIC vide order no. 01/2022-GST dated July 21, 2022 has authorized Principal Director General/ Director general of analytics and risk management ("DGARM"), to withheld the refund of Integrated tax paid on goods or services exported out of India under Rule 96(4)(c) of the Central Goods and Services Tax Rules, 2017 ("the CGST Rules"),



# GST

## CBIC Clarification w.r.t applicable BCD rate on parts used in manufacturing of LCD/LED TV Panel



The CBIC vide Instruction No. 15/2022-Customs dated July 20, 2022 has issued clarification w.r.t. applicable Basic Custom Duty ("BCD") rate on parts used in the manufacturing of Liquid Crystal Device ("LCD") and Light Emitting Diode ("LED") TV panels. Reference is invited to S. Nos. 515A and 515B of notification No. 50/2017-Customs dated June 30, 2017 that provides a concessional basic custom duty (BCD) rate of 5% for specified parts and sub-parts of Liquid Crystal Device (LCD) and Light Emitting Diode (LED) TV panels.

The entry S. No. 515A of notification No. 50/2017-Customs referred to the heading 8529 and provided a concessional BCD rate for Open Cells used in the manufacture of TV panels, while the exemption entry S. No. 515B of notification No. 50/2017-Customs referred to the heading 8529 and provided a concessional BCD rate for specific parts used in the manufacture of Open Cells for use in manufacture of LCD and LED TV Panels, subject to conditions. For the removal of doubts, it is clarified that this change is only technical in nature. There is no change in the applicable BCD rate of 5% for Open cell (15.6" and above) for use in the manufacture of LCD and LED TV Panels of heading 8524. Therefore, the benefit of the concessional BCD rate available under the exemption entry S. No. 515A of the notification No. 50/2017-Customs should not be denied, for the period since January 01, 2022 till the date of amendment of the said entry, on the mere ground that the classification used by the importer for the goods imported was 8529, provided that the goods imported conform to the description provided in the said exemption entry (i.e. Open Cells for use in manufacture of LCD and LED TV Panels), which is verifiable as the said exemption is subject to the condition that the importer follows the procedure set out in the Custom (Import of Goods at Concessional Rate of Duty) Rules, 2017. These instructions would apply only in respect to the imports made under S. No. 515A of the notification No. 50/2017-Customs dated June 30, 2017 for the period of January 01, 2022 till July 12, 2022



# GST

## Implementation of mandatory mentioning of HSN Codes in GSTR-1



The GSTN has issued an Advisory dated July 20, 2022 regarding the implementation of mandatory mentioning of HSN codes in GSTR-1. Vide Notification No. 78/2020 – Central Tax dated October 15, 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in Table-12 of GSTR-1 on the basis of their Aggregate Annual Turnover (AATO) in the preceding Financial Year. To view the detailed notification, please click [here](#). To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal as below

PHASES		Taxpayers with AATO of upto 5 Cr.	Taxpayers with AATO of more than 5 Cr.
Phase 1	Part 1	Taxpayers are required to mandatorily report 2-digit HSN codes for goods & services. Manual user entry is allowed for entering HSN or description and warning or alert messages shall be shown in case of manual HSN. However, taxpayers will be able to file GSTR-1 after manual entry.	Taxpayers are required to mandatorily report 4-digit HSN codes for goods & services. Manual user entry is allowed for entering HSN or description and warning or alert message shall be shown in case of incorrect HSN code. However, taxpayers will be able to file GSTR-1 after manual entry.
	Part II	Same as above	Taxpayers will now have to mandatory report 6-digit HSN code.
Phase 2 to Phase 4		To be communicated in due course.	No change in other conditions



# GST

## Implementation of mandatory mentioning of HSN Codes in GSTR-1



**Part 1 of Phase I has already been implemented from April 01, 2022 and is currently live on GST Portal. From August 01, 2022, Part-II of Phase-I would be implemented on GST Portal and the taxpayers would need to report HSN in table 12 of GSTR-1 as per below mentioned scheme.**

Taxpayers with AATO of upto 5 Cr.	Taxpayers with AATO of more than 5 Cr.
<p><b>To continue as it is.</b></p>	<ul style="list-style-type: none"> <li>• Taxpayers would be required to mandatorily report 6-digit HSN code.</li> <li>• Manual user entry would be allowed for entering HSN or description and in case of a wrong HSN reported a warning or alert message will be shown. However, taxpayers will still be able to file GSTR-1.</li> <li>• Taxpayers would be expected to correct HSN where there is an error and a warning message shown.</li> </ul>



# GST

**New Table 3.1.1 in GSTR-3B for reporting supplies notified u/s 9(5) of CGST Act.**



**The GSTN has issued an Advisory dated July 20, 2022 inserted new Table 3.1.1 in GSTR-3B for reporting supplies notified u/s 9(5) of the Central Goods and Services Tax Act, 2017 ("the CGST Act").**

**As per Section 9(5) of CGST Act, Electronic Commerce Operator (ECO) is required to pay tax on supply of services such as**

- 1) Passenger Transport Service,**
- 2) Accommodation services,**
- 3) Housekeeping Services & Restaurant Services, if such services are supplied through ECO.**

**A new Table 3.1.1 is being added as per Notification No. 14/2022 – Central Tax dated 05th July, 2022 in GSTR-3B where both ECOs and registered persons can report supplies made under Section 9(5) as mentioned below.**

# GST

**GST is leviable on services provided by liaison office to Foreign Head Office**



**The AAAR, Maharashtra in Dubai Chamber of Commerce and Industry [Order No. MAH/AAAR/AMRM/08/2022-23 dated June 23, 2022] has modified the order of the AAR, to the extent that, the activities performed by the Liaison Office ("LO") acting as link for communication, at the behest of foreign Head Office, cannot be considered as an intermediary. Held that, such activities will come under the ambit of "Supply", for which LO is liable to pay the GST and required to take GST Registration to discharge their liability, on the amount received from the Head Office.**



# CENTRAL EXCISE

## Circular w.r.t excisability of waste/residue



Circular No. 1027/15/2016-CX dated April 25, 2016 was issued highlighting that Bagasse, Dross and Skimmings of non-ferrous metals or any such by-product or waste, which are non-excisable goods and are cleared for a consideration from the factory need to be treated like exempted goods for the purpose of reversal of credit of input and input services, in terms of rule 6 of the CENVAT Credit Rules, 2004.

This circular was issued in the background of judgement of the Hon'ble Supreme Court in the case of Union of India Vs. M/s. DSCL Sugar Ltd [2015 (322) E.L.T. 769 (S.C.)] holding that Bagasse is only an agricultural waste and residue and it is not a result of any process which can be termed as 'manufacture'

The issue again came before the Hon'ble Supreme court in the case of Union of India Vs. M/s. Indian Sugarcane Limited [SLP (C) No. 1700/2021], wherein the Hon'ble Supreme Court vide its judgement dated March 04, 2022, referred to its observations in the Union of India vs. M/s. DSCL Sugar Ltd & Ors. (supra) holding that Bagasse is non-excisable to which the CENVAT Credit Rules have no application, and held that the Circular dated April 25, 2016 is unsustainable in law.

In light of the above judgement, Circular No. 1027/15/2016-CX dated April 25, 2016 has become non-est and is hereby rescinded.

# GST

**Hotels or Restaurant shall not collect service charge with food bill along with GST on total amount**



**The Central Consumer Protection Authority (CCPA) has issued guidelines for preventing unfair trade practices and violation of consumer rights with regard to levying of service charge in hotels and restaurants.**

**The guidelines issued by CCPA stipulate that hotels or restaurant shall not add service charge automatically or by default in the food bill. No collection of service charge shall be done by any other name. No hotel or restaurant shall force a consumer to pay service charge and shall clearly inform the consumer that service charge is voluntary, optional and at consumer's discretion. No restriction on entry or provision of services based on collection of service charge shall be imposed on consumers. Service charge shall not be collected by adding it along with the food bill and levying GST on the total amount.**

**If any consumer finds that a hotel or restaurant is levying service charge in violation to the guidelines, a consumer may make a request to the concerned hotel or restaurant to remove service charge from the bill amount. Also, the consumer may lodge a complaint on the National Consumer Helpline (NCH), which works as an alternate dispute redressal mechanism at the pre-litigation level by calling 1915 or through the NCH mobile app.**

# GST

**Hotels or Restaurant shall not collect service charge with food bill along with GST on total amount**



The consumer may also file a complaint against unfair trade practice with the Consumer Commission. The Complaint can also be filed electronically through e-daakhil portal [www.e-daakhil.nic.in](http://www.e-daakhil.nic.in) for its speedy and effective redressal. Furthermore, the consumer may submit a complaint to the District Collector of the concerned district for investigation and subsequent proceeding by the CCPA. The complaint may also be sent to the CCPA by e-mail at [com-ccpa@nic.in](mailto:com-ccpa@nic.in)



# GST

## Important Judgements/ Rulings



Issue	Decisions
<p><b>Suppression of Facts cannot be alleged when the trading activities were declared in Balance Sheet.</b></p> <p><b>(Commissioner of Central Tax Vs ABB Limited , Central excise Appeal No. 16/2021 dated June 01,2022.</b></p>	<p><b>ISSUE :- Whether Balance Sheet is conclusive evidence for determining trading activities of respondent?</b></p> <p><b>Held :-</b> The hon"ble Karnataka High court held that there was no suppression of facts on part of respondent with an intention to evade payment of tax and the resopendent was not liable to reverse the CENVAT Credit. Further Appellant was well aware of trading activities being undertaken by resopondent was factually incorrect and subject to interpretation of law.</p>
<p><b>Revenue Department Cannot pass Demand order beyond the scope of SCN</b></p> <p><b>M/S Motors India Private Ltd. V. Commissioner of CGST &amp; Central Excise, Lucknow.</b></p>	<p><b>ISSUE :- Whether respondent was justified in invoking the extended period of limitation in absence of wilful suppression on part of appellant in SCN?</b></p> <p><b>Held :-</b> CASTAT set aside the order passed by depart. demanding service tax for alleged suppression of value of taxable service. held that SCN has been issued without mentioning reason of evasion of service tax payment and extended period can be invoked when "suppression" is shown to wilful with intent to evasion of payment of service tax.</p>



# GST

## Important Judgements/ Rulings



Issue	Decisions
<p><b>IGST is leviable on interest component of EMI of loan advanced by bank through credit card.</b></p> <p><b>(Mr. Ramesh Kumar Patodia v. citi Bank NA &amp; ors. )</b></p>	<p><b>ISSUE :- Whether IGST is leviable on interest component of EMI of loan through Credit card services provided by respondent?</b></p> <p><b>Held :- It was held that interest component of EMI of loan, through credit card services by bank, attracts payment of IGST.</b></p>
<p><b>18% GST applicable on supply of printed leaflet on own paper and materials.</b></p> <p><b>Issue :-Whether manufacturing and supply of printed leaflet product on physical input owned by applicant and printing content is classifiable as supply of goods or services and what is GST rate applicable?</b></p>	<p><b>Held :- It was held that supply of printed leaflets on paper and materials of the supplier of content provided by recipient is a composite supply , where 'supply of service of printing' as the principal supply with 18% applicable GST rate.</b></p>



# GST

## Important Judgements/ Rulings



Issue	Decisions
<p><b>No GST on services provided to educational institution for conducting entrance examination.</b></p> <p><b>M/s MEL Training and Assessment Ltd. [Advance Ruling No: UP ADRG 02/2022 dated May 02, 2022]</b></p>	<ul style="list-style-type: none"> <li>• <b>ISSUE :- Whether the services provided by the Applicant can be exempted under Entry 66(b) (iv) of the Services Exemption Notification.?</b></li> </ul> <p><b>Held :- It was held the services relating to entrance examination are exempt from payment of GST as per Entry 66(b) (iv).</b></p> <ul style="list-style-type: none"> <li>• <b>Observed that, the recruitment and semester examination are not mentioned in the Entry 66(b) (iv) of Notification No. 12/2017 dated June 28, 2017, and hence they are not exempted and liable for the payment of GST.</b></li> </ul>
<p><b>No Recovery of Central Excise Duty, Interest, and Penalty without serving of Adjudication Order.</b></p> <p><b>M/s Haldia Petrochemicals Limited v. Assistant Commissioner [W.P. A No. 4249 of 2022, dated June 30, 2022]</b></p>	<ul style="list-style-type: none"> <li>• <b>ISSUE:- Whether the Revenue Department can recover demand relating to Central Excise Duty, interest and penalty without service of Adjudication Order?</b></li> <li>• <b>held that no recovery of Central Excise Duty, interest, and penalty can be made without service of adjudication order and directed the Revenue Department to refund the amount recovered from the assessee to the extent of more than 20% of the demand based on the adjudication order..</b></li> </ul>



# GST

## Simplified regulatory framework for e-commerce exports of jewellery through courier mode



A simplified regulatory framework for e-commerce exports of jewellery through courier mode has been issued on June 30, 2022 by the Central Board of Indirect Taxes and Customs (CBIC) in the form of a Standard Operating Procedure (SOP).

The SOP details the handling, movement and procedural aspects for such exports, based on electronic declarations, through International Courier Terminals. The framework keeps in view the need for uniformity of action by Customs that brings certainty for the trade. It also addresses a unique requirement of the e-commerce Eco-system for re-import of rejects in certain cases to the prescribed extent. It may be recalled that the implementation of simplified framework was announced by Union Finance Minister Smt. Nirmala Sitharaman in this year's Budget speech. Following this, the CBIC held wide-ranging consultations with stakeholders, such as industry associations, members of the trade, e-commerce operators, authorized couriers and the customs field formations, before finalizing the SOP. A period of one month has been provided for transition. The first phase begins with exports through Bengaluru, Delhi and Mumbai locations.



# GST

**Stock Exchanges, Persons dealing in Securities Market to pay 18% GST on Sebi's Fee**



Market infrastructure institutions, including stock exchanges, and persons dealing in the securities market will need to pay a GST of 18 per cent on the fees charged by the regulator Sebi.

The new tax rate will be effective from 18th July 2022, the Securities and Exchange Board of India (Sebi) said in a circular.

"All the market infrastructure institutions, companies who have listed/are intending to list their securities, other intermediaries and persons who are dealing in the securities market are hereby informed that the fees and other charges payable to Sebi shall be subject to GST (Goods and Services Tax) at the rate of 18 per cent with effect from July 18, 2022," it added.

This comes after the GST Council last month recommended to withdraw the exemption granted to services by Sebi and the same was notified on July 13.

Stock exchanges, clearing corporations and depositories come under market infrastructure institutions.



# GST

## FM Nirmala Sitharaman: Few states seek extension of GST compensation for 5 Years



A few states including Telangana have sought a five-year extension of the goods and services tax (GST) shortfall compensation, finance minister Nirmala Sitharaman told the Lok Sabha.

As per Section 18 of the Constitution (One Hundred and First Amendment) Act, 2016, Parliament on the recommendation of the GST Council, provided for compensation to the states for loss of revenue arising on account of implementation of the goods and services tax for a period of initial five years. It ended on June 30.

GST Council, in its 42nd meeting, has recommended extending the period of levy of GST Compensation cess beyond June 2022 to cover the entire shortfall as well as servicing the back-to-back loan released to states to meet their resource gap due to the short release of compensation,

This decision was taken to assist the states in managing their resources and ensuring that their programmes especially the expenditure on capital is carried out successfully during the financial year. This decision has been taken despite the fact that only about Rs 25,000 crore was available in the GST Compensation Fund, she said, adding, the balance Rs 62,000 crore was released by the Centre from its own resources pending collection of cess.

As a result of the continued reforms in GST undertaken by the Centre and states, on the recommendations of the GST Council, buoyancy in GST revenue has been achieved in the recent months, she said.

The average monthly gross GST collection for the first quarter of FY23 has been Rs 1.51 trillion against the average monthly collection of Rs 1.1 trillion in the first quarter of the last financial year, showing an increase of 37%.

# GST

**FM Nirmala Sitharaman clarifies on GST rates on certain items, says decision taken to curb tax leakage**



Finance Minister Nirmala Sitharaman clarify the decisions taken by the GST Council in its 47th meeting. The council recommended reconsidering the approach for the imposition of GST on specified food items like pulses, cereals, flour etc.

The FM highlighted that certain items including pulses/daal, wheat, rye, oats, maize, rice, aatta/flour, suji/rawa, besan, puffed rice, curd/lassi when sold loose and non pre-packed or pre-labeled, will not attract any GST.

Sitharaman clarifies that this is not the first time these food articles are being taxed and that states were collecting significant revenue from foodgrain in the pre-GST regime. "Punjab alone collected more Rs 2,000 cr on food grain by way of purchase tax. UP collected Rs 700 cr," she said.

The decision was a unanimous one by the GST Council in which all states were present.

"This decision was a much-needed one to curb tax leakage. It was considered at various levels including by officers, the Group of Ministers, and was finally recommended by the GST Council with the complete consensus of all members," she said.

Further Sitharaman said that when the GST was rolled out, a rate of 5% was made applicable on 'branded' cereals, pulses, flour which was later amended to tax only such items which were sold under 'registered' brand or brand on which enforceable right was not foregone by the supplier.

"However, soon rampant misuse of this provision was observed by reputed manufacturers & brand owners and gradually GST revenue from these items fell significantly. This was resented by suppliers and industry associations who were paying taxes on branded goods. They wrote to the Govt to impose GST uniformly on all packaged commodities to stop such misuse. This rampant evasion in tax was also observed by States," she added.

# GST

**FM Nirmala Sitharaman clarifies on GST rates on certain items, says decision taken to curb tax leakage**



The Fitment Committee which consists of officers from Rajasthan, West Bengal, Tamil Nadu, Bihar, Uttar Pradesh, Karnataka, Maharashtra, Haryana & Gujarat examined this issue over several meetings and made its recommendations for changing the modalities to curb misuse, she said.

“Items like pulses, cereals like rice, wheat, and flour, etc, earlier attracted GST @ 5% when branded and packed in unit container. From 18.7.2022, these items would attract GST when” pre-packaged and labeled”.



# GST

**FSSAI issued Order w.r.t. GST collection for food businesses  
License/Registration fee/penalty**



The Fitment Committee which consists of officers from Rajasthan, West Bengal, Tamil Nadu, Bihar, Uttar Pradesh, Karnataka, Maharashtra, Haryana & Gujarat examined this issue over several meetings and made its recommendations for changing the modalities to curb misuse, she said.

“Items like pulses, cereals like rice, wheat, and flour, etc, earlier attracted GST @ 5% when branded and packed in unit container. From 18.7.2022, these items would attract GST when” pre-packaged and labeled”.



# CUSTOMS

## CBIC issued advisory for Anonymised Escalation Mechanism under Faceless Assessment



The CBIC issued an Advisory dated June 28, 2022 for Anonymised Escalation Mechanism under Faceless Assessment. CBIC has endeavored to provide an Anonymized Escalation Mechanism for ICEGATE registered users where they submit their grievance for delay in Bill of Entry clearance under faceless assessment. The delay in clearance would subsequently be escalated to the concerned Faceless Assessment Officers. The facility shall also enable users to track the status of grievances submitted by them till the eventual resolution. The Anonymised Escalation module shall be made available post login on ICEGATE portal itself and advisory for the same shall be issued in due course of time.



# CUSTOMS

**CBIC issued instruction w.r.t Export policy of Wheat Flour (atta)**



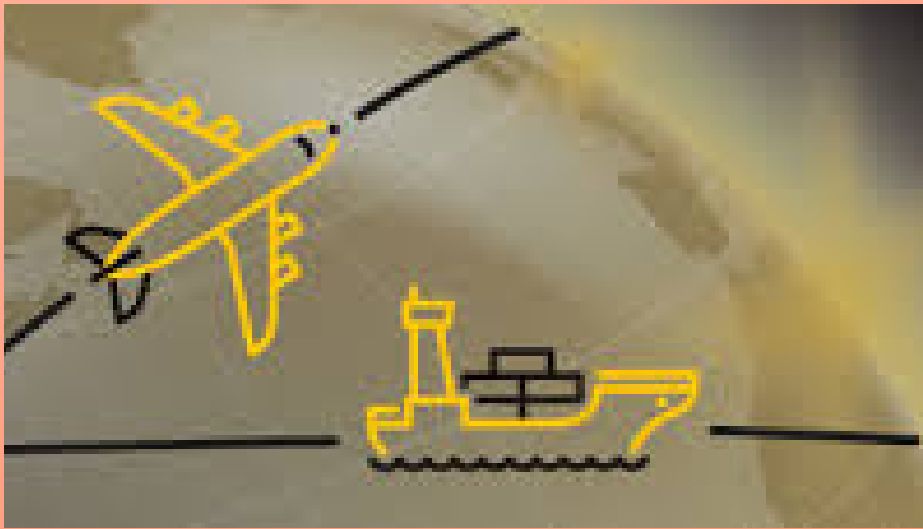
**The CBIC vide Instruction No.14/2022-Customs dated July 11, 2022 issued an amendment in the Export Policy of Wheat Flour (atta). Kind attention is invited to Notification No. 18/2015-2020 dated July 06, 2022 issued vide S.O. No.3111(E) on above captioned subject, wherein the Central Government has amended the export policy of wheat flour (atta), stipulating that such exports would be subject to recommendation of Inter Ministerial Committee (IMC) on export of wheat, with effect from July 12, 2022. Vide para 2 of the above stated notification, it has been informed that during the period from July 06, 2022 till July 12, 2022 certain consignments of wheat flour, as specified therein, will be allowed to be exported. It has further been informed that the provisions as under Para 1.05 of the Foreign Trade Policy, 2015-2020 regarding transitional arrangement shall not be applicable under the above said Notification and that necessary modalities with regard to quality of wheat flour will be notified separately. All the Pr.Chief/Chief Commissioners are hereby requested to kindly bring the contents of this Notification to the attention of all concerned for its immediate implementation.**

**<https://taxinformation.cbic.gov.in/viewpdf/1000429/ENG/Instructions>**



# CUSTOMS

## IGST exemption withdrawn on research equipment's imported by institutions or universities



The CBIC vide Notification No. 42/2022-Customs dated July 13, 2022 has issued amendments in its earlier issued Notification No. 51/96 - Customs dated July 23, 1996 ("Exemption Notification") which provided exemption to research equipments imported by public funded research institutions or various universities and non-commercial institutions etc., so as to withdraw the exemption of the igst leviable on certain goods specified therein, when imported into India, in a following manner:

- Omitted the words "and from the whole of integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act 1975" from the Exemption Notification.

For complete Notification Click Here

<https://taxinformation.cbic.gov.in/viewpdf/1009430/ENG/Notifications>



# CUSTOMS

## **CBIC: Extension of Customs clearances beyond normal working hours in Inland Container Depots**



The CBIC vide Circular No. 11/2022-Customs dated July 29, 2022 regarding extension of Customs clearances beyond normal working hours in Inland Container Depots.

As a measure of trade facilitation and the ease of doing business, the CBIC has been enabling the facility of 24×7 Customs clearance across numerous sea ports and air cargo complexes across the country. Presently, this facility is available at 20 sea ports and 17 airports.

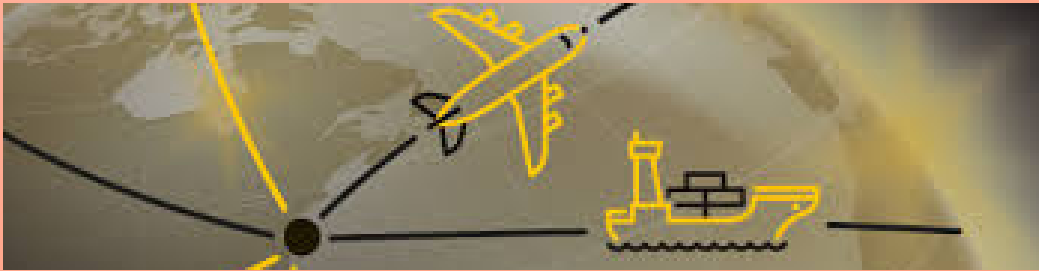
Since the requirements from members of the trade and the local circumstances may vary from place to place, Board hereby advises all the Pr. Chief / Chief Commissioners, having jurisdictions over Inland Container Depots (ICDs) to consider having the ICDs within their jurisdictions designated with extended facility of Customs clearance beyond normal working hours in any of the following ways, namely :-

- (a) The facility of Customs clearance may be made available on a 24×7 basis, similar to the current Board guidelines for Sea Ports and Air Cargos/Airports;
- (b) The facility of Customs clearance may be extended on all seven (7) days of the week (including holidays), with stipulated timings (say from 9 :30 AM to 6 :00 PM);
- (c) The facility of Customs clearance may be extended beyond normal working hours for specified days in a week and with specified timings.



# CUSTOMS

**DGFT provides relaxation in submission of 'Bill of Export' to SEZ units in case of EPCG Authorization**



The DGFT vide Policy Circular No. 43/2015-20 dated July 27, 2022 has issued relaxation in the provision of submission of 'Bill of Export' as an evidence of export obligation discharge for supplies made to the Special Economic Zone ("SEZ") units in case of the Export Promotion Capital Goods ("EPCG") Authorization.

The requirement of submitting 'Bill of Export' for supplies made to SEZ is prescribed under the Foreign Trade Policy. Recently, the requirement of submission of Bill of Export for supplies made to SEZ in case of Advance Authorisation has been relaxed vide Policy Circular No. 39 dated June 07, 2022.

The issue has been examined and in terms of Para 2.58 of the FTP 2015-2020 (extended up to September 30, 2022), it has been decided to relax the condition of requirement of submission of 'Bill of Export' in case of exports made to SEZ units under EPCG Authorization, for all such supplies made prior to April 01, 2015.

Accordingly, for the purpose of discharge of export obligation under EPCG Authorizations, in case of supplies made to SEZ units prior to April 01, 2015, the exporters can submit corroborative evidence in lieu of 'Bill of Exports' such as:

- a. ARE-I form duly attested by jurisdictional Central Excise authorities of EPCG authorization holder.
- b. Evidence of receipt of the supplies by the recipient in the SEZ.
- c. Evidence of payment made by the SEZ unit to the EPCG authorization holder.

<https://content.dgft.gov.in/Website/dgftprod/cd48c08e-b15b-4919-8b7f-dc9a0fc51ec8/PC%20No.%2043.%202015-20.pdf>



# INCOME TAX

**CBDT enabled various e-filing statutory forms on Income tax e-filing portal.**

The CBDT vide Notification No. 03/2022 F. No. DGIT(S)-ADG(S)-3/e-Filing Notification/Forms/2022/3813 dated July 16, 2022 has enabled the filing of various statutory forms on the income tax e-filing portal,

- Form No. 10F,
- Form No. 10FC,
- Form No. 10-IA and
- Form No. 68 are enabled on the portal for filing, rest of form will be released shortly on the e-filing portal.

In exercise of the powers conferred under sub-rule (1) and sub-rule (2) of Rule 131 of the Income tax Rules, 1962 ('the Rules'), the Director General of Income Tax (Systems), with the approval of the Board, hereby specifies that the following Forms, returns, statements, reports, orders, by whatever name called, shall be furnished electronically and shall be verified in the manner prescribed under sub-rule (1) of Rule 131:

<b>3CEF</b>	<b>Annual Compliance Report on Advance Pricing Agreement</b>
<b>10F</b>	<b>Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961</b>
<b>101 A</b>	<b>Certificate of the medical authority for certifying 'person with disability, 'severe disability, 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U.</b>
<b>3BB</b>	<b>Monthly statement to be furnished by a Stock Exchange in respect of transactions in which client codes have been modified after registering in the system for the month of</b>



# INCOME TAX

**CBDT enabled various e-filing statutory forms on Income tax e- filling portal.**



<b>3BC</b>	<b>Monthly statement to be furnished by a Recognized Association in respect of transactions in which client codes have been modified after registering in the system for the month of--</b>
<b>10BC</b>	<b>Audit report under (sub-rule (1) of rule 17CA) of Income-tax Rules, 1962, in the case of an electoral trust</b>
<b>10FC</b>	<b>Authorization for claiming deduction in respect of any payment made to any financial institution located in a Notified jurisdictional area</b>
<b>28A</b>	<b>Intimation to the Assessing Officer under section 210(5) regarding the Notice of demand under section 156 of the Income -tax Act, 1961 for payment of advance tax under section 210(3)/210(4) of the Act</b>
<b>27C</b>	<b>Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax</b>

# INCOME TAX

**CBDT enabled various e-filing statutory forms on Income tax e- filling portal.**



<b>58D</b>	<b>Report to be submitted by a public sector company, local authority or an approved association or institution under clause (ii) of sub-section (5) of section 35AC of the Income tax Act, 1961 to the National Committee on a notified eligible project or scheme</b>
<b>58C</b>	<b>Report to be submitted under clause (i) of sub-section (4) of section 35AC of the Income-tax Act, 1961 to the National committee by an approved association or institution</b>
<b>68</b>	<b>Form of application U/s 270AA(2) of the Income Tax Act, 1961</b>



# INCOME TAX

## CBDT authorised 'Prescribed Authority' for e-verification scheme, 2021



The CBDT has issued Order vide F.No.282/04/2022-IT (Inv.V),Pt.I/136 dated July 20, 2022 authorized the 'Prescribed Authority' for the purpose of e-Verification Scheme, 2021.

In exercise of the powers conferred by clause (l) of sub-paragraph (1) of paragraph 2 of the e-Verification Scheme, 2021, the Central Board of Direct Taxes, hereby authorises the Director General of Income-tax, Directors of Income-tax, Additional Directors of Income-tax, Joint Directors of Income-tax, Deputy Directors of Income-tax, Assistant Directors of Income-tax, Income Tax Officers and Inspectors of Income-tax working in the Directorate of Income-tax (Intelligence and Criminal Investigation) as "Prescribed Authority" for the purposes of the said Scheme.

Source

:-

<https://incometaxindia.gov.in/Lists/Latest%20News/Attachments/529/Order-authorizing-Prescribed-Authority-purpose-of-e-Verification-Scheme-2021-miscComm-20-7-22.pdf>



# INCOME TAX

**CBDT standardizes process for approval of electoral trust w.r.t donations.**



The CBDT issued Check List vide F.No. 173/62/2022-ITA-1 dated July 11, 2022 for standardized the process of filing the application for approval/renewal of an Electoral Trust under Section 2(22AAA) of the Income-tax Act, 1961 ("the IT Act") to be filed with Form A.

Under clause (22AAA) of Section 2 of the Income-tax Act, 1961 Central Board of Direct Taxes is empowered to approve an 'Electoral Trust' for the benefit of provisions of Section 13B of the Income-tax Act, 1961.

As per clause 5(1)(a) of the Electoral Trust Scheme, 2013, an application for approval under Section 2(22AAA) of the Act is to be made in duplicate in Form A. In order to avoid procedural delay in processing these applications, the applicants are advised to file alongwith the application in Form A, on or before the prescribed date, the duly filled in and signed check-list accompanied with documents required therein, before the Commissioner of Income Tax/Director of Income Tax under whose jurisdiction their cases fall. The applicant shall also enclose a copy the said check-list while sending the copy of their application to Member(IT&R), CBDT in terms of clause 5(1)(b) of Electoral Trust Scheme, 2013.

In supersession of the order issued in F.No.173/158/2013-ITA-I dated December 10, 2013, the Central Board of Direct Taxes hereby issues the new format of the check-list.

The Complete check list for Electoral Trust can be accessed at: <https://incometaxindia.gov.in/Lists/Latest%20News/Attachments/527/Standardizing-process-of-filing-application-MiscComm-11-7-22.pdf>



# INCOME TAX

## STEPS AFTER ITR FILLING What Next?

Income Tax Return filling due date was 31st July, 2022 for non audit cases for FY 2021-22 . Now, after return filling is done, everyone is curious to know about some of the common questions.

### 1) How to Check refund status?

Assesseees can check the status of the tax refund online through the income tax e-filing website — [incometax.gov.in](http://incometax.gov.in) or via the e-governance website of National Securities Depository Limited (NSDL) - [tin.tin.nsdl.com](http://tin.tin.nsdl.com) after filing the ITR.

The different types of refund status are :-

- **Processed:** This is the status when the return is successfully processed.
- **Submitted and pending for e-verification/verification:** This is the status when taxpayer has filed the ITR but not e-verified it, or the duly signed ITR-V has not been received at CPC yet.
- **Successfully e-verified/verified:** This is the status when taxpayer has submitted and duly e-verified/verified the return, but the return has not been processed yet.
- **Defective:** This is the status where the department notices some defect in the filed return due to lack of any essential information as required under law, or some inconsistencies. In such a case, taxpayer will receive a notice from the department to rectify the defect within a specified time limit from the date of receiving notice. If taxpayer doesn't respond to a defective return status, the ITR will be treated as invalid, and is not taken up for processing.
- **Case transferred to assessing officer (AO):** This is the status when the CPC has transferred the ITR to jurisdictional AO. If the case is transferred to the AO, taxpayer will be contacted by the officer to provide necessary details.



# INCOME TAX

## STEPS AFTER ITR FILLING

### What Next?



Here are the steps to check ITR status from the income tax website:

- **Step 1:** Open [www.incometax.gov.in](http://www.incometax.gov.in) and log in to the account by entering the user ID (PAN), and password.
- **Step 2:** Login and click on the 'e- file' option.
- **Step 3:** Select 'Income tax returns' and then click on 'View Filed returns'.
- **Step 4:** Now, check the latest ITR filed.
- **Step 5:** Select the 'View Details' option and it will show the status of the ITR filed.



# LONG VIDEOS OF THE MONTH

## GST

1. अब गलती पड़ेगी भारी Mandatory to give correct information in GSTR-3B, How to file GSTR-3B correctly : <https://youtu.be/og5vKYloE64>

2. New Invoice rules for GST Invoice, E- invoice mandatory for turnover above 5 Crore?

[https://youtu.be/8fK\\_0pXdqVM](https://youtu.be/8fK_0pXdqVM)

3. GST Amendments (N/n. 14/2022) changes in GSTR 9, GSTR-3B, ITC, GST Invoice: [https://youtu.be/A\\_GL4M8xf9Q](https://youtu.be/A_GL4M8xf9Q)

4. GST amendments from 18 July 2022 (11 new notifications) New GST Rates, RCM, pre packed food, GTA

<https://youtu.be/EFpfIHPx1q0>

5. New Services under RCM from 18 July 2022, Reverse Charge under GST:

<https://youtu.be/R9RFOseffVE>

6. How to Search New GST Rates, GST on pre packaged & Pre labelled goods, GST new rates from 18 July'22

[https://youtu.be/VgDOM\\_cQCxU](https://youtu.be/VgDOM_cQCxU)

7. No more confusions on GST on Pre Packaged and pre labelled Food items

<https://youtu.be/X4BnJ04iDCc>

8. New GST Rates, HSN & SAC search, Change in GST rates Impact, Section 14 of CGST act.

<https://youtu.be/RPHyHv6LAKc>

9. How to file GSTR-4, GSTR-4 Annual Return filing, GST annual return

<https://youtu.be/hNN-OCYeJ8M>



# SHORT VIDEOS OF THE MONTH

## GST

**1. No Need to File GST Annual Return (GSTR 9) for FY 2021-22 :**

**<https://youtube.com/shorts/p5cplG6DK0M?feature=share>**

**2. Clause 44 of 3CD in Tax Audit, #shorts**

**<https://youtube.com/shorts/7Kbgr4G2AUI?feature=share>**

**3. अब मिलेगा ज्यादा Refund, Inverted duty Structure, GST CIRCULAR NO. 173/05/2022 :**

**<https://youtube.com/shorts/B0kp0rkFxb8?feature=share>**

**4. No more confusion in Blocked ITC under GST, इनका भी मिल जायेगा ITC:**

**<https://youtube.com/shorts/UKvmybY6KtY?feature=share>**

**5. Now Rent a house is costly GST applicable from 18 July 2022 #shorts**

**<https://youtube.com/shorts/ddUTzQjePWI?feature=share>**

**6. GSTR-1 में हुआ नया बदलाव 1 August 2022 से तैयार हो जाइये #Shorts**

**[https://youtube.com/shorts/E1kXltST6\\_o?feature=share](https://youtube.com/shorts/E1kXltST6_o?feature=share)**

**7. One more dhamaka change in GST, Be Ready #shorts**

**<https://youtube.com/shorts/p5tPje2R1cc?feature=share>**

**8. सभी को बनाना होगा E-invoice? E-mail आ रही है option enabled #shorts**

**#youtubeshorts #gst #einvoice**

**<https://youtube.com/shorts/ssVWEXPhRM4?feature=share>**

**9. Breaking news new E-invoice limit notified notification no.17/2022 #shorts #GST**

**[https://youtube.com/shorts/RL\\_dZ9daNUY?feature=share](https://youtube.com/shorts/RL_dZ9daNUY?feature=share)**

**10. New option in GSTR-1 from 1 August 2022 #shorts #cagurujishorts #gst**

**<https://youtube.com/shorts/ILIKkmbefwQ?feature=share>**



# LONG VIDEOS OF THE MONTH

## INCOME TAX

**1. File ITR-U with Zero Tax, Can we file ITR in case of Nil Tax liability, ITR- U for 5 lakh income**

**<https://youtu.be/OHzeGBORTJM>**

**2. Section 80D Rs.100000 limit save 30% more tax on Health insurance, How to fill Schedule 80D in ITR**

**<https://youtu.be/KWedZZah4Uo>**

**3. File Income Tax Return in these 9 situations to avoid Income tax Notice**

**<https://youtu.be/RbgWYzsKJIE>**

**4. Section 80C Hidden option to save 30% more income tax, Income Tax Deductions, Section 80C MCQ**

**<https://youtu.be/HsYwLQhHtCI>**

**5. How to correct AIS | AIS Feedback | Correction in Annual Information Statement| ITR last date**

**[https://youtu.be/RcH8TG\\_ruOk](https://youtu.be/RcH8TG_ruOk)**

**6. New ITR filing date after 31July without any Late Fee & New Change in ITR rules from 1 August 2022**

**<https://youtu.be/vgLGTct1tgE>**



# SHORT VIDEOS OF THE MONTH

## INCOME TAX

1. File ITR after 31 July 🤖, If you file Income Tax Return after 31 July? :

[https://youtu.be/b\\_vGEi5YHZo](https://youtu.be/b_vGEi5YHZo)

2. पुरानी ITR कैसे फाइल करें? New ITR-U कौन फाइल कर सकता है?

<https://youtube.com/shorts/gol8h8NpmSE?feature=share>

3. Interest कमाओ Tax बचाओ, FD interest पर Tax की छूट? 80TTA, 80TTB

<https://youtube.com/shorts/E-exe3qYwcg?feature=share>

4. 2 मिनट में सीखें How to pay tax online? #shorts

[https://youtube.com/shorts/jAPi\\_Skp-vY?feature=share](https://youtube.com/shorts/jAPi_Skp-vY?feature=share)

5. Property खरीदते बेचते हो तो ज़रूर देखें ये Video, Income Tax Department की है नजर 😊

<https://youtube.com/shorts/HnnLq3-omSo?feature=share>

5. 80D - Medical Insurance Deduction Rs.100000 save 30% more tax

<https://youtube.com/shorts/uUHnUowFoU4?feature=share>

6. Credit card use करते हो क्या? #shorts

[https://youtube.com/shorts/yk3hNM4ZA\\_o?feature=share](https://youtube.com/shorts/yk3hNM4ZA_o?feature=share)

7. RS.700000 Extra deduction on Housing Loan 🤖 #shorts #ITR  
#housingloan

<https://youtube.com/shorts/DSINVljBwtM?feature=share>

8. ITR गलत file अब क्या करे? How to correct mistakes after filling ITR:

<https://youtube.com/shorts/AQdJHebPOnc?feature=share>



# COMPLIANCE CALENDAR

## INCOME TAX/PF/ESI



Return / Challan	for the month of	Due Date
Deposit of TDS/TCS	JULY - 22	7-August-2022
Issuance of TDS Certificate (194 IA) / 194 (IB)/194(M)	JUNE -22	14-AUGUST-2022
Payment of PF and ESI	JULY - 22	15-AUGUST-2022
Filling LLP Form 11	FY 2021-22	15-July-2022
Furnishing Form 24G (where TDS/TCS paid without challan)	JULY -22	15-AUGUST-2022
TDS Certificate (Other than Salary)	Quarter ending June 22	15-AUGUST-2022
Furnishing Challan Cum Statement (Tax deducted u/s 194IA / 194M / 194IB)	JULY -22	30- AUGUST-2022



# COMPLIANCE CALENDAR - GST



Return / Challan	for the month of	Due Date
GSTR - 7 (TDS Deductor)	JULY-22	10-AUGUST-2022
GSTR - 8 (TCS Collector)	JULY-22	10-AUGUST-2022
GSTR - 1	JULY-22	11-AUGUST-2022
GSTR - 6 (ISD)	JULY-22	13-AUGUST-2022
GSTR - 3B	JULY-22	20-AUGUST-2022
GSTR - 5 (NRTP)	JULY-22	20-AUGUST-2022
GSTR - 5A(NRTP)	JULY-22	20-AUGUST-2022
PMT-06 (QRMP)	JULY-22	25-AUGUST-2022
GSTR-11(UIN)	JULY-22	28-AUGUST-2022



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### Speaker

CA POOJA GUPTA is a member of Institute of Chartered Accountants of India since 2009, Qualified ISA and M.Com. Also, She is ICAI faculty and Famous YouTuber with Channel name "CAGURUJI" having more than 681000 subscribers.

She delivers educational videos on Income TAX, GST and EXCEL. She has more than 14 year experience in Indirect taxation, Direct taxation and specialize in all aspect of GST, Income Tax, VAT, Service Tax, Excise etc.



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9150010800 | Page 49