



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)



SUB-REGIONAL CONFERENCE 2025

Crescendo

Ascend, Amplify, Excel



Organized by: **EASTERN INDIA REGIONAL COUNCIL**

Hosted by: **GUWAHATI BRANCH (EIRC)**



30th-31st May 2025



**ICAI Bhawan
Manik Nagar, Guwahati**



An e-Souvenir to commemorate the
Sub-Regional Conference

CRESCENDO
Ascend, Amplify, Excel

Hosted by **Guwahati Branch of EIRC of ICAI**

Organised by the **Eastern India Regional Council of ICAI**

30th and 31st May 2025

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<https://forms.gle/evZQCakDf4ST1uky9>



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MAYFAIR

Spring Valley

Guwahati



THEME

Crescendo

Ascend, Amplify, Excel

CRESCENDO is a term in music. How does it relate with CA Profession?

Well, Crescendo is not just the ascent of sound in music— it is a journey. A deliberate, stirring build-up in sound that scales up from silence to soft music and finally turns into something powerful and indelible for the audience. It begins in reticence, imperceptibly, and then grows —deeper, bolder, richer — until it fills the room and leaves a vibrant echo long after it ends.

Is that not the rhythm of our profession? This is the journey of a Chartered Accountant.

Ascend, Amplify, Excel – The ascent, the amplification and excellence, what a challenge when put together!!

We **Ascend** — not with noise, but with objective focus. In our profession, success isn't found — it is earned in the silent moments; in the trust placed in us by the society; in the solemn advice which only the recipient rejoices in; in the choices we make when integrity is tested; and in the independence we maintain while we stand confided in. To 'ascend' is to rise through experience. To 'ascend' is to get over challenges that demand more than just technical knowledge, but wisdom, resilience, and courage. It's the quiet pride of doing the right thing, even when no one's watching. It's the strength to keep climbing, especially when the stakes are high and the path is steep. "When the going gets tough, the tough get going." That's the CRESCENDO in our profession.

To **Amplify** — Not just to start rising, but to hold that peak consistently, to let our presence be felt long after the summit is reached. In a world that evolves by the hour, staying still is not an option. New laws emerge, technologies shift, expectations grow, and so must we synchronize. To 'amplify' is not about being louder, but about being heard well. It's about denying yesterday's knowledge to be enough for today. It is in the humbleness that resounds without feeling humiliated, "I don't know enough yet," and the courage to go further and explore while continuing to climb uphill. When we choose growth, again and again, we don't just keep up, we lead. We make our impact last until

We **Excel** – Yes, when we 'ascend' with purpose and 'amplify' with skills, we Excel. The scope of our operation lies not merely in audits, reports, financials or taxes, but it stirs into the musical notes of vision, influence, interpretation, precision, planning, guidance, advisory and mentorship as well. We 'excel' when we become the professionals others feel confident to turn to — not just for numbers, but for insight, for clarity, for leadership. True excellence is quiet — it doesn't seek attention, it commands respect.

'**CRESCENDO: Ascend, Amplify and Excel**' is more than a conference theme. Organised by the ICAI Guwahati Branch (EIRC), this Sub-Regional Conference is a celebration of every CA who chooses to ascend with humility, amplify with consistency, promises to excel and inspires completely.

Each of us carries a note, a song inside us. This is your moment !! Let your story ascend, let your composition amplify. *Let it Crescendo!*



BRANCH CHAIRPERSON MESSAGE

CA. Raginee Goyal
Chairperson, ICAI Guwahati

Esteemed Guests and Delegates,

We belong to the Eastern Region of the esteemed organization, The Institute of Chartered Accountants of India (ICAI). Assam is a prominent State in the Eastern Region; it is that much prominent that Assam becomes a sub-region under the Eastern India Regional Council (EIRC) of ICAI. Guwahati Branch (EIRC) is a large Branch, rather the largest Branch in the sub-region of Assam. I convey my deep gratitude to the Eastern India Regional Council (EIRC) of ICAI to have given the opportunity to host the Sub-Regional Conference 2025 to Guwahati Branch under their aegis.

I felt elated when we christened this Conference as **“CRESCENDO – Ascend, Amplify, Excel”**. This theme has been presented before you with the inspiration I have received from the brimming, scintillating ideas of the Managing Committee team of the Branch.

This sub-regional conference witnesses unconventional topics, exceptional speakers and discernible audience from the profession. The nuances of white-collar crimes affecting the field of taxation, the relevance of Indian data protection laws and their impact on profession, the awareness of cyber crimes in present times, the understanding of the interlinked framework underlying indirect tax compliance system for optimizing stakeholder expectations in GST and the in-depth learning of the evolution of organizing and regulating the presentation of financial statements of non-corporate entities. The Antakshari named **“Auditaakshari”** has been designed exclusively for the delegates to experience leisure in the love of movies and music by the delegates while they hum and sing the famous Bollywood numbers with their teammates of the fraternity.

I urge you all not to miss reading the wonderful theme write-up and theme poem on the offbeat nutty theme **“CRESCENDO – Ascend, Amplify, Excel”**. I feel so inspired to see how naturally the theme has wrapped up the spirit of the Conference. My sincere acknowledgements to the authors, poets, creators and editorial team who have toiled hard to give us this priceless Souvenir. I trust this e-Souvenir will remain in our e-libraries for the rich and useful content it bears.

After the thankful salute to our delegates and the sponsors who made the event possible, I convey my heartfelt thanks to the Central Council Members of the region, Managing Committee Members of the Eastern India Regional Council, my Managing Committee team and the dedicated staff at the Branch. I owe the largest slice of this pie of gratitude to the Conference Committee teams with their respective Chairpersons, who put in their valuable time, skills, efforts and their whole-hearted dedication to make this Sub-Regional Conference a grand success.

I conclude this message with the trust of your continuous support in the efforts of the Managing Committee of your Branch and with the promise to be the facilitator in your pursuit of learning and excellence to the best of my capabilities.



Crescendo
Ascend, Amplify, Excel

Programme Schedule

DAY 1 - 30th MAY 2025 (FRIDAY)

SPOT REGISTRATION & NETWORKING
30th MAY, 2025 | 9:00 A.M. to 10:00 A.M.

INAUGURAL CEREMONY

10:00 A.M. to 11:30 A.M.

CHIEF GUEST

Shri Jayanta Mallabaruah, Hon'ble Minister
Public Health Engineering and Department of Housing & Urban Affairs,
Government of Assam



FIRST TECHNICAL SESSION - DIRECT TAXES

11:30 A.M. to 2:00 P.M.

TOPIC

Nuances of Anti-Money Laundering Law (PMLA) and its
interplay with Benami Law, Black Money Act and Tax Laws

Session Chairman: Dr. Dhruvasish K. Deka, IRS

Speaker: CA. Ashwani Taneja, Ex ITAT Member, New Delhi



LUNCH BREAK | 2.00 P.M TO 3.00 P.M.

SECOND TECHNICAL SESSION - TECHNOLOGY AND AI

3:00 P.M. to 5:00 P.M.

TOPIC

Digital Personal Data Protection Act (DPDP Act), 2023- Why
should CAs be concerned?

Speaker: CA. Vijay Srinivas Kothapalli, Hyderabad



THIRD TECHNICAL SESSION - TECHNOLOGY AND AI

5:00 P.M. to 6:00 P.M.

TOPIC

Cyber Crimes in Present times

Session Chairman: CA. (Dr.) Debashis Mitra,
Past President, ICAI

Speaker: Ms. Sanjukta Parasor, IPS, Inspector General,
CID Assam, Guwahati



Auditaakshri

From Vouchers to Verses – Let the Music Flow!
Antakshari for Delegate: Anchor CA. Vivek Jain



CRESCENDO
Ascend, Amplify, Excel

Programme Schedule

DAY 2 - 31st MAY 2025 (SATURDAY)

FOURTH TECHNICAL SESSION - **INDIRECT TAXES**

10:00 A.M. to 12:30 P.M.

TOPIC

Interlinking of GST Return -Checkpoint to be taken care by taxpayer and professionals in filing on GSTN

Speaker: CA. Arun Chhajer, SM at GSTN, New Delhi



FIFTH TECHNICAL SESSION - **CAPITAL MARKETS**

12:30 P.M. to 2:00 P.M.

TOPIC

How to Find your Edge in Stock Market

Speaker: CA. Vivek Bajaj, Founder - StockEdge, Kolkata



LUNCH BREAK | 2.00 P.M TO 3.00 P.M.

SIXTH TECHNICAL SESSION - **ACCOUNTING & AUDIT**

3:00 P.M. to 5:30 P.M.

TOPIC

Presentation of Financial Statements for Non-Corporate Entities

Speaker: CA. Kamal Garg, New Delhi



VALEDICTORY CEREMONY

6.00 P.M. ONWARDS

FOLLOWED BY HIGH TEA



The Institute Of Chartered Accountants Of India
(Setup By an Act Of Parliament)



AUDITAAKSHRI

ANTAKSHARI FOR DELEGATES

Crescendo
Ascend, Amplify, Excel

FROM VOUCHERS TO VERSES-

Let The Music Flow

Anchor: CA. Vivek Jain

30 MAY, 2025

AT 6:00 PM
ICAI BHAWAN, GUWAHATI

Hosted By:
Guwahati Branch (EIRC)



EDITORIAL

CA. Neha Choudhary

Editor

Dear Esteemed Delegates, Colleagues, and Friends,

It is with immense pleasure and a profound sense of anticipation that I welcome you to the e-Souvenir of the Sub Regional Conference of the Guwahati Branch (Eastern India Regional Council) of **The Institute of Chartered Accountants of India (ICAI)**. We are thrilled to present before you and convey our thoughts through this souvenir in the vibrant heart of the Northeast, Guwahati, for what promises to be a truly enriching and inspiring reading.

The theme for this year's conference, "Crescendo - Ascend, Amplify, Excel," resonates the aspirations we hold for our profession and our professional journey. A crescendo signifies a gradual and powerful increase towards a magnificent peak. This encapsulates the path we lead for each one of us – a continuous upward movement by broadening of our impact in every facet of our professional.

With a burning desire to ascend, we aim to reach new heights in our profession, embracing continuous learning and adapting to the ever-shifting global landscape. We are called to amplify our collective voice and expertise, creating a significant impact by broadening our reach and ensuring our skills ethically serve the wider community. This journey inspires us to excel, not just to meet expectations, but to consistently surpass them, setting new benchmarks and pursuing unparalleled quality with unwavering passion.

We have curated this e-Souvenir to impart knowledge that would remain inked forever from office bearers, speakers and guest of honour's desk on our clouds. We have also included a quiz section for all our participants, which is to be answered via the google form link attached in the form of a QR Code.

I also take this platform to convey my gratitude to my Co-Editor, CA. Rishabh Sharma, for his dedicated and profound work in designing this piece with great zeal.

Let us collectively embrace the spirit of "Crescendo." Let us Ascend to new levels of understanding, Amplify our impact in our respective fields, and relentlessly pursue Excel-lence in all our endeavours.

On behalf of the e-Souvenir team of Crescendo, I extend my heartfelt gratitude to all the contributors of this e-Souvenir which helped us in making the material much resourceful. We wish you a productive, enlightening, and truly memorable experience at Crescendo. Happy Reading.



EDITORIAL

CA. Rishabh Sharma

Co-Editor

Some journeys don't begin with grand announcements; they begin with a simple "yes." When I took on the responsibility of curating the e-Souvenir for Crescendo: Ascend, Amplify, Excel, I thought I was saying yes to an online magazine. What I didn't anticipate was how much of myself I would pour into every page, every paragraph, and every pixel of this e-Souvenir. When I see this, I see more than just an e-Souvenir. I see late-night scribbles turned into structured layouts, bursts of inspiration that struck at 3 A.M., and the quiet thrill of weaving words and designs into something that lives and breathes. There was a vision; to create something that not only informed but inspired. Something that echoed the spirit of Crescendo.

Having recently qualified as a Chartered Accountant in November 2024, I've been fortunate to stay connected with the fraternity through various roles, whether it was curating the EICASA and Member newsletters or standing under the spotlight as the quizmaster for the ICAI National Talent Hunt. But this was different. This was big. This was my first time co-helming a project of this magnitude. This isn't just another magazine. For me, it's a milestone.

There were days when coffee was my closest ally, and nights when sleep took a backseat to creativity. Yet, every hour spent has been worth it. Because in these pages lies a collective voice, a shared spirit, and a celebration of what it means to **Ascend, Amplify, and Excel**.

I owe heartfelt thanks to CA. Neha Choudhary and CA. Raginee Goyal, whose unwavering support, feedback, and belief in this project kept me going. Their inputs helped shape this into something far more meaningful than I could've achieved alone. Their mentorship helped me shape this not just with effort, but with intention.

This is more than a publication. It's a reflection of our collective passion, grit, and dreams. It's a tribute to everyone who chooses to rise above mediocrity, to use their voice meaningfully, and to pursue excellence with heart. It's a tribute to everyone who had sent their works and entrusted me to make sure it is heard, and it is seen.

Of course, no creative endeavour is without its imperfections. While I've done my best to ensure this souvenir is polished and error-free, I humbly apologize for any mistakes that may have slipped through.

To every reader flipping through these digital pages, I hope you feel the pulse of the stories and the soul in every section as much as the authors of these contributions have. May you enjoy reading it as much as I enjoyed creating it.

জয়ন্ত মল্লবৰুৱা
মন্ত্ৰী
জনস্বাস্থ্য কাৰিকৰী আৰু
গৃহ নিৰ্মাণ আৰু নগৰ পৰিক্ৰমা বিভাগ,
অসম চৰকাৰ



Jayanta Mallabaruah
MINISTER
Public Health Engineering and
Housing & Urban Affairs Departments,
Government of Assam



MESSAGE

It is my privilege to extend warm greetings and best wishes to the Institute of Chartered Accountants of India (ICAI), Guwahati Branch, on the occasion of the Sub Regional Conference 2025, being held on 30th and 31st May in Guwahati.

For over 75 years, ICAI has been a cornerstone of the nation's economic progress, upholding the highest standards of professionalism, good governance, and financial integrity. With over 4 lakh members and more than 10 lakh students worldwide, ICAI stands as the largest professional accounting body in the world and one of the most respected. Its expansive reach from the Head Office in New Delhi to 5 Regional Councils, 177 Branches, Centres of Excellence, and 52 Overseas Chapters with 33 Representative Offices across 85 cities in 47 countries reflects its global stature and commitment to continuous learning and professional development.

The Guwahati Branch, which serves over 2,200 members and 8,000 students across Assam, plays a vital role in nurturing accounting talent and fostering professional excellence in the region. The Sub Regional Conference, themed "Crescendo: Ascend, Amplify, Excel," is a commendable initiative that brings together thought leaders, professionals, and practitioners to engage in discussions on matters of critical relevance to the profession.

I also appreciate the release of the special conference souvenir, which I am confident will serve as a valuable repository of insights, ideas, and shared aspirations from this important gathering.

I congratulate the Guwahati Branch and the Eastern India Regional Council for organizing this significant event, and I wish the Sub Regional Conference 2025 great success. May it spark innovative thinking, encourage collaboration, and further strengthen the accounting profession in Assam and beyond.

Best regards,

(Jayanta Mallabaruah)



MESSAGE

CA. Charanjot Singh Nanda
President, ICAI

“Crescendo: Ascend, Amplify, Excel” captures the spirit of progressive momentum and unwavering excellence. It embodies the Chartered Accountancy profession’s relentless drive to rise higher, amplify its impact, and excel in an ever-evolving global landscape. This theme reflects the confidence, competence, and resilience that define Chartered Accountants, who continuously ascend through knowledge, amplify their influence on economic systems, and excel in upholding the pillars of integrity and trust.

The journey of a Chartered Accountant is a crescendo of learning and leadership — a continuous rise through challenges, driven by a commitment to evolve with purpose. The Institute of Chartered Accountants of India (ICAI) champions this ascent by nurturing a culture of perpetual growth and professional elevation. Through innovative learning platforms, regulatory insights, and thought leadership, ICAI empowers its members to amplify their capabilities and stay at the forefront of global economic transformation.

In its mission to inspire excellence, ICAI ensures that its members are equipped not only to meet today’s demands but to lead tomorrow’s change. By staying attuned to emerging trends, evolving laws, and technological advancements, Chartered Accountants stand ready to serve stakeholders with precision and uphold the profession’s legacy of excellence. In this crescendo of progress, they rise, resonate, and redefine what it means to lead with integrity and insight.

I am pleased to note that **Eastern India Regional Council (EIRC) of ICAI** is organizing a **Sub-Regional Conference** with the theme **“Crescendo: Ascend, Amplify, Excel”** on **30th-31st May 2025 at Guwahati**. The same is hosted by **Guwahati Branch of EIRC of ICAI**. The said conference shall update the knowledge of the members regarding Anti Money Laundering Law, Digital Personal Data Protection Act 2023, Cyber Crimes, GST Return, Stock Markets, Presentation of Financial Statements for Non-Corporate Entities etc and other relevant subjects. My acknowledgements to the organizers for designing an elaborate programme structure.

My compliments to Chairman, EIRC and team for organizing the conference along with the Chairman, Vice Chairman and members of Managing Committee of the Guwahati Branch of EIRC of ICAI hosting this conference for their dedicated efforts involved therein..

I am hopeful that the delegates will find the conference useful and knowledge enriching. I wish the conference a grand success.



MESSAGE

CA. Prasanna Kumar D

Vice-President, ICAI

Empowering professionals is the key to enabling progress, both at an individual and societal level. When professionals are equipped with the right tools, knowledge, and opportunities, they become catalysts of innovation, efficiency, and positive change. Empowerment fosters confidence, accountability, and a sense of purpose, allowing individuals to push boundaries and take initiative. As professionals grow in competence and leadership, they drive progress within their organizations and communities, creating a ripple effect that advances industries, strengthens economies, and builds a more resilient future. On this context, I am happy to note that the **Sub-Regional Conference “Crescendo” – Ascend, Amplify and Excel is being organized by the Eastern India Regional Council (EIRC) of Institute of Chartered Accountants of India (ICAI) and hosted by Guwahati Branch (EIRC) on 30th May and 31st May 2025.**

This Sub-Regional Conference has various sessions on emerging topics like Nuances of Anti-Money Laundering, cybercrimes in present times, presentation of Financial Statements for Non-corporate entities and many other enriching sessions.

I compliment the Management Committee Members of EIRC of ICAI, and Guwahati Branch EIRC of ICAI for their dedicated efforts towards organizing the conference.

I convey my best wishes to all the participants and wish the Conference a resounding success.



MESSAGE

CA. Ravi Kumar Patwa
Central Council Member, ICAI

It gives me immense pleasure to learn that Guwahati Branch of EIRC of ICAI, my "home branch" is hosting a Sub-Regional Conference on 30th & 31st May, 2025 on the theme "Crescendo – Ascend, Amplify, Excel". My heartfelt appreciation and best wishes to the Chairperson, CA. Raginee Goyal and the Managing Committee Members for the mega event, which truly resonates with the dynamic spirit and purpose of the Chartered Accountancy profession.

The theme beautifully encapsulates the journey of a professional, ascending through constant learning and ethical practice, amplifying one's contribution to business and society, and ultimately excelling by setting benchmarks of Independence, Integrity, Innovation and Excellence. It is a powerful call for every Chartered Accountant to rise beyond the conventional, enhance their influence and strive for continuous improvement in their professional journey.

I firmly believe that this conference shall provide an excellent platform for members to come together, share insights and explore emerging opportunities and invaluable knowledge.

Further, I would like to place on record my sincere appreciation to the Managing Committee members of the Guwahati Branch and the entire team of dedicated members whose tireless efforts, meticulous planning and unwavering commitment have made this Sub-Regional Conference possible. Their enthusiasm and passion for professional excellence truly reflect the spirit of ICAI.

Wishing the Conference a grand success and all participants an enriching and memorable experience!



MESSAGE

CA. Sanjib Sanghi
Central Council Member, ICAI

“Excellence is never an accident. It is always the result of high intention, sincere effort, and intelligent execution.”
— Aristotle

My Dear Professional Colleagues and Fellow Members,

First of all, I would be enlightened to throw some light on the word “Crescendo”. Crescendo, a word born from the world of music — but one that transcends art to define a journey. It is not a sudden outburst. It is a gradual, deliberate, and unstoppable rise. **A rise that begins in silence, gains momentum through discipline, and culminates in a powerful peak** — unforgettable and transformative.

The theme of the two days’ conference — **CRESCENDO: Ascend, Amplify, Excel** — beautifully captures the journey of every Chartered Accountant in today’s dynamic and tech-led world. We are no longer just compliance professionals; we are the architects of trust, drivers of growth and enablers of a strategic transformation.

I would like to bring to your notice that, a Chinese bamboo tree takes five years of nurturing underground before it shoots up 80 feet in just weeks. Those five silent years are just about strengthening the roots.

Our professional journey and the pathway to excellence is much the same. Years of effort, learning and discipline often go unseen. But when the right opportunity comes — the rise is exponential. The foundation you build determines how far you rise to the professional helm.

As the partners in nation building, we must continuously renew our skills, reimagine our roles and realign with emerging realities — from data protection laws and forensic finance to artificial intelligence, capital markets and regulatory frameworks like the evolution in Direct Taxes, GST and PMLA.

I proudly take this opportunity to **congratulate the Guwahati Branch of EIRC of ICAI** for curating such a rich and forward-looking technical programme. The array of topics and the presence of such distinguished speakers truly reflect the commitment to professional excellence and thought leadership.

I convey my heartfelt **thankfulness** to the speakers, contributors and volunteers whose relentless efforts have brought this event to life. You are the unseen roots that make our community stronger.

It is also a humble request of mine to all the delegate members, let these two days of the Sub-Regional Conference not just add to your CPE hours, but to your *Clarity, Competence and Confidence*. May this be a crescendo — not just of knowledge, but of purpose, passion, and progress.



MESSAGE

CA. Vishnu K Tulsyan
Chairman, EIRC

My Dear Professional Colleagues,

It gives me immense pleasure to appraise you that EIRC and its Guwahati Branch is organizing a Sub Regional Conference on 30th and 31st May 2025 at Guwahati. This Sub-Regional Conference is on the theme “**Crescendo: Ascend, Amplify, Excel**” which means to reach the climax one has to step forward with a sustained growth in a competitive environment. As the very motive of organising Sub-Regional Conferences is focused to augment professional development at a grass root level covering the professionals residing in the remote areas of the region.

As part of a glorious institution, we the professionals must keep our EYE opened. This EYE symbolizes an **Ethical** approach to our professional activities, building our **Youth** to carry our legacy to the future and **Empower** ourselves with the knowledge for a dedicated service.

At its core level through EYE, EIRC has come out with various initiatives. Some of these initiatives brings a social development while others are for the development of our fellow brethren.

My earnest appeal to you to go through these initiatives which are available in our website www.eirc-icai.org and to fill the Google form available at <https://forms.gle/WHUnHcr46gzHsQux8> to indicate any suggestions from your side. It is my belief that if any of these initiatives touches your heart or finds a place in your mind you can surely be part of it and portray your thoughts and feelings. It is just our humble endeavour to make you think a little beyond the Profession.

Before ending my communication, I would like to take this opportunity to thank all the Managing Committee Members of the Guwahati Branch who have worked tirelessly for this Sub-Regional Conference by arranging a galaxy of eminent speakers for knowledge dissemination.

I wish the Conference an all round success.



PAST BRANCH CHAIRPERSONS



Late CA. Khagendra Chandra Das
Session 1977-78, 1978-79,
1982-83 & 1984-85



Late CA. Shyama Prasad Sharma
Session 1979-80



Late CA. Arunangshu Bhattacharjee
Session 1980-81 & 1983-84



Late CA. Kabindra Narayan Choudhury
Session 1981-82 & 1985-86



CA. Devajit Sharma
Session 1986-87 & 1987-88



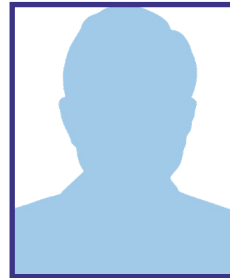
CA. Amlan Bhadra
Session 1988-89 & 1991-92



CA. Shyam Sundar Agarwala
Session 1989-90, 1992-93
and 1993-95



CA. Suresh Kumar Beria
Session 1990-91



Late CA. Chitta Bikash Bhowmik
Session 1995-96



CA. Bhanwar Lal Purohit
Session 1995-96 B



CA. (Dr.) Debashis Mitra
Session 1996-97



CA. Mahaveer Chand Betala
Session 1997-98



CA. Harish Kumar Agrawala
Session 1998-99



Late CA. Sampat Kumar Jain
Session 1999-00



CA. Nirmal Kumar Dosi
Session 2000-01



CA. Suresh Kumar Bhartia
Session 2001-02



CA. Ashoke Kumar Jalan
Session 2002-03



CA. Santosh Kumar Jain
Session 2003-04



CA. Ashok Kumar Agarwala
Session 2004-05



CA. Subhash Banik
Session 2005-06



PAST BRANCH CHAIRPERSONS



CA. Omprakash
Agarwalla
Session 2006-07



CA. Nirmal Kumar
Kotecha
Session 2007-08



CA. Ravi Kumar Patwa
Session 2008-09



CA. Shankarlal Agarwal
Session 2009-10



CA. Bikash Agarwala
Session 2010-11



CA. Anil Kumar
Agarwala
Session 2011-12



CA. Naveen Garg
Session 2012-13



CA. Kaberi Bhuyan
Session 2013-14



CA. Kailash Prasad
Sarda
Session 2014-15



CA. Vikash Kumar Jain
Session 2015-16



CA. Rakesh Agarwala
Session 2016-17



CA. Mahabir Agarwala
Session 2017-18



CA. Rohit Agarwal
Session 2018-19



CA. Dhiraj Kumar Jain
Session 2019-20



CA. Sharad Agarwala
Session 2020-21



CA. (Dr.) Kamal Mour
Session 2021-22



CA. Gaurab Garodia
Session 2022-23



CA. (Dr.) Ayush Saraf
Session 2023-24



CA. Saurabh Choudhary
Session 2024-25



PAST BRANCH SECRETARIES

Session	Name	Session	Name
1977-78	CA. Kabindra Narayon Choudhury	2001-02	CA. Subhasish Ghosh
1978-79	CA. Kabindra Narayon Choudhury	2002-03	CA. Subhasish Ghosh
1979-80	CA. R.C Khanna	2003-04	CA. Pradip Kumar Nahata
1980-81	CA. Suresh Kumar Beria	2004-05	CA. Subhash Banik
1981-82	CA. Champalal Maheshwari	2005-06	CA. Bikash Agarwala
1982-83	CA. Mahipal Patni	2006-07	CA. Gopal Singhanian
1983-84	CA. B.K. Dhar	2007-08	CA. Sunil Sharma
1984-85	CA. Hari Prosad Hazarika	2008-09	CA. Anil Kumar Agarwala
1985-86	CA. Devajit Sharma	2009-10	CA. Naveen Garg
1986-87	CA. Amlan Bhadra	2010-11	CA. Naveen Garg
1987-88	CA. Shyam Sundar Agarwala	2011-12	CA. Vikash K Jain
1988-89	CA. Suresh Kumar Beria	2012-13	CA. Vikash K Jain
1989-90	CA. Braham Dutt Garodia	2013-14	CA. Rakesh Agarwala
1990-91	CA. Bhanwar Lal Purohit	2014-15	CA. Rakesh Agarwala
1991-92	CA. Ramawatar Jhuria	2015-16	CA. Mahabir Agarwala
1992-93	CA. Suresh Kumar Bhartia	2016-17	CA. Rohit Agarwal
1993-95	CA. Ashok Kumar Agarwala	2017-18	CA. Dhiraj Kumar Jain
1995-96A	CA. Debashis Mitra	2018-19	CA. Sharad Agarwalla
1995-96B	CA. Debashis Mitra	2019-20	CA. Kamal Mour
1996-97	CA. Harish Kumar Agrawala	2020-21	CA. Gaurab Garodia
1997-98	CA. Nirmal Kumar Dosi	2021-22	CA. (Dr.) Ayush Saraf
1998-99	CA. Sunil Sharma	2022-23	CA. Saurabh Choudhary
1999-00	CA. Suresh Kumar Bhartia	2023-24	CA. Raginee Goyal
2000-01	CA. Suresh Kumar Bhartia	2024-25	CA. Anjani Kumar Mundhra



Beyond the Balance

1. This Quiz is open to all the delegates who have registered for “Crescendo: Ascend, Amplify, Excel”
2. The answers to the Quiz will have to be given by filling a Google Form, the link to which has been given in the form of a QR Code. Scanning the QR Code will take you to an online response Sheet. Link: <https://forms.gle/wCqjsJqbTRZs6dfGA>
3. The quiz shall be open until 3 p.m. of 31st May 2025. No responses shall be accepted post cutoff time. Only CA Members are allowed to participate in the Quiz.
4. The participants shall be able to submit the responses only once. The Form will not accept any corrections or re-submissions.
5. The winner will be declared on the 31st May 2025 during the Valedictory Session.
6. Include your Full Name along with your Phone No. & Email-ID with your answers.
7. Decision of the Editorial Team shall be final & binding.





MANAGING COMMITTEE OF ICAI GUWAHATI BRANCH (EIRC): 2025-26



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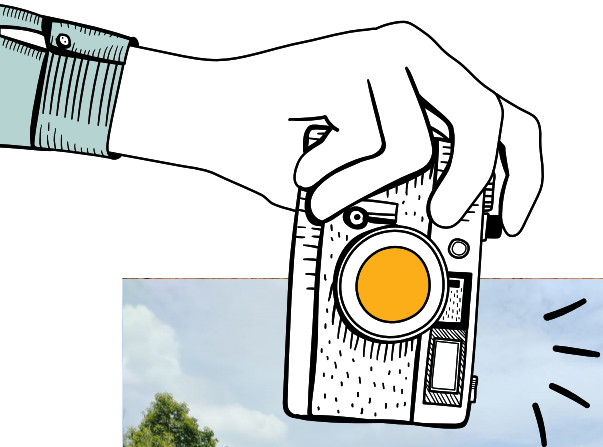


CA. Ravi Kumar Patwa
Ex-Officio Member



STORIES UNTAXED

Being a CA isn't just about audits, it's also about...





STORIES UNTAXED

and about doing good where it counts...



and remembering our roots...





STORIES UNTAXED

but when it comes to learning...





SPEAKER PROFILE

CA. Ashwani Taneja

Ex-ITAT Member

Mr. Ashwani Taneja is currently practicing as lawyer specialising in the areas of dealing with and handling all facets of Economic, Corporate and Tax Laws rendering his advisory and representation services at various judicial forums all across the country.

Mr. Taneja is a former Member of the Income Tax Appellate Tribunal (ITAT), a Lawyer, Chartered Accountant, Company Secretary, Cost & Management Accountant and also holds degrees of B. Com (Hons.), LL.B and LL.M and diploma in DISA from ICAI. He has to his credit more than 25 years of experience. He practiced as Chartered Accountant during the period between 1995-2006 in the fields of Tax Planning, Litigation, Business Advisory, Due Diligence and audit of different segments of organizations. Thereafter, switched over to advocacy in the year 2006 and practiced as Lawyer, with a strong focus on appellate side of Income Tax Law. He appeared before Income Tax Appellate Tribunal, High Courts and Supreme Court of India till 2015.

In the year 2015, he was appointed as a Member of Income Tax Appellate Tribunal and continued there till 2017. There he authored / co-authored more than 2000 judgements dealing involving issues of Domestic as well as International Tax for numerous types of taxpayers. Thereafter, he resumed his practice as a lawyer.

Mr. Taneja is a prolific speaker on various issues pertaining to Economic Offences, Income Tax and Corporate Law and has delivered lectures and talks at various forums across the country.

Mr. Taneja has widely travelled abroad and on invitation attended a conference on International Tax for updation of UN Model Tax Convention at United Nation's Head Quarters at New York, USA. He was also invited by Chief Justice of Tax Court of Canada for membership of International Association of Tax Judges, Canada (IATJ) and became member of IATJ in the year 2017 and also participated in their Global Tax Conference held at Helsinki (Finland).

He was invited to speak at 11th St. Petersburg International, Legal Forum on the legal issues arising in bilateral trade between India and Russia by ROSCONGRESS (Ministry of Justice of the Russian Federation) for his views on the subject where he gave extensive deliberations.

He is now back in the legal profession and is a name to reckon with in Anti-Money Laundering Law (PMLA), Benami Law, Black Money Act, FEMA and Litigation in other economic offences besides Income Tax Law matters. He is a founder partner of Prudent Law Chambers. He is regularly appearing before the Adjudicating Authority, The Appellate Tribunal, New Delhi, High Courts and Supreme Court and other forums to handle litigation arising under the laws dealing with the economic offences.



SPEAKER PROFILE

CA. Vijay Srinivas Kothapalli
Director, ACFE

CA. Vijay Srinivas Kothapalli with over 23 years of professional experience, holds an M.Com., degree, is a Law Graduate, and a Fellow Chartered Accountant. He is a Partner at C Ramachandram & Co. (Hyderabad, Bangalore and Vijayawada), a firm incorporated in the year 1989.

His credentials include certifications as a Certified Information Systems Auditor (CISA), Certified Fraud Examiner (CFE), Certified in Cybersecurity (CC) and Insolvency Professional (IBBI). He also holds an Advanced Diploma in Cyber Security & Data Protection Laws from NALSAR University.

CA. Vijay Srinivas brings expertise in forensic audits, fraud investigations, information systems audit, and Cybersecurity audits. He has conducted forensic audits for listed and unlisted companies and provided fraud & risk management consultancy to major banks and has experience of 20+ years in this domain. He has conducted Information Systems Audit and Cybersecurity Audits for Banks, NBFCs and major Listed Companies and has experience of 14+ years of experience in this domain. He has training experience of 12+ years in both the domains.

He currently serves as a Director on the Board of the Association of Certified Fraud Examiners (ACFE) Hyderabad Chapter and has previously served on the ISACA Hyderabad Chapter board.

His contributions to the field include publications on fraud detection in banking, articles on information systems audit, and regular lectures on banking frauds and data analytics



1) What are the key changes in the redesigned Lady Justice statue unveiled in the Supreme Court of India?



SPEAKER PROFILE

Dr. Sanjukta Parasor, IPS
Inspector General, CID Assam

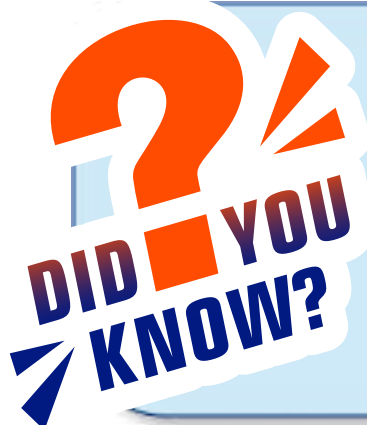
Dr. Sanjukta Parasor an Indian Police Service officer with over 18 years of service, has made outstanding contributions to policing in areas of public peace and order, counter-insurgency, community policing, crime investigation, and inter-agency coordination.

In the State of Assam, she served in critical field positions for over a decade, including as SDPO Rangia, Addl SP Nalbari, and District Superintendent of Police in Jorhat and Sonitpur, the latter being an insurgency-affected district requiring intensive counter-insurgency measures. Her commitment to community policing in Jorhat and her operational leadership in Sonitpur were widely recognized.

During her tenure with the National Investigation Agency (NIA), Dr. Parasor handled several high-profile and sensitive investigations. As Inspector General, CID, Assam, Dr. Parasor has excelled in areas of scientific evidence collection, data-driven policing, and the investigation of intricate financial frauds.



2) What is the name of the CBI operation recently launched to dismantle cybercrime networks involved in online child sexual exploitation?



Many movie theatres make a greater profit from popcorn than they do from ticket sales, makes us think why popcorn in theatres are tasty!!



SPEAKER PROFILE

CA. Arun Chhajer SM at GSTN

Arun Chhajer is a qualified Chartered Accountant and Company Secretary, accumulating over 16 years of experience. He has also completed LLB and currently pursuing Executive MBA from Faculty of Management Studies (FMS) Delhi (Evening Batch 2025-27). Arun Chhajer has authored 4 books on GST.

1. "GST Practitioner Handbook", under MSME PPDC,
2. "GST ITC - Draft Replies & Internal Controls",
3. "How to handle GST Audit with real life case studies"
4. "Interlinking of GST Return" with 4 Charts

He has worked for with various corporates including Tata Consultancy, ICICI Bank, RVCF Venture Capital, BDO, Parekh Group, Penguin Random House, Soma Islox Group, etc till 2017. Then he had served as a Consultant with the GST Council (Ministry of Finance) and GST Network for more than 2 years. Now he is serving the GST Network (GSTN) as full-time employee.

Arun Chhajer was a Special Invitee to the IDT Committee of ICAI for 2023-24. He is a regular GST Trainer with GST Certificate Course of ICAI for PAN India including Kolkata, Mumbai, Guwahati, Dehradun, Delhi, Noida, J&K etc. He is an empanelled faculty at ICAI Board of Studies and providing the classes to CA Final and Intermediate Students on regular basis.

Arun Chhajer is a regular GST Trainer with NACIN Faridabad, Jaipur, Palasamudram, Mumbai, Kolkata, Patna etc. as well as GST Officers in Madhya Pradesh, Chhattisgarh, Maharashtra, and Bihar. He has conducted numerous GST training sessions at various government institutions, colleges, corporate organizations, tax bar associations, ICAI, and ICSI branches. Notable trainings include the Indian Airforce Kolkata, Hindustan Aeronautics Ltd. Bangalore, The Department of Telecommunication Delhi, VIPS - Law College Delhi and Jindal International University Sonipat etc. Furthermore, Arun Chhajer has provided corporate training such as Believe Music in Mumbai, 3D logic, Bird Aviation Gr, Qualix Gr, Sapoorji Paloonji, and Medline Industries Ltd etc.

He was online / offline GST Trainer who provides regular GST training in collaboration with the Ministry of MSME PPDC and complete more than 40 batches for full GST Certificate Course.



SPEAKER PROFILE

CA. Vivek Bajaj
Founder - StockEdge

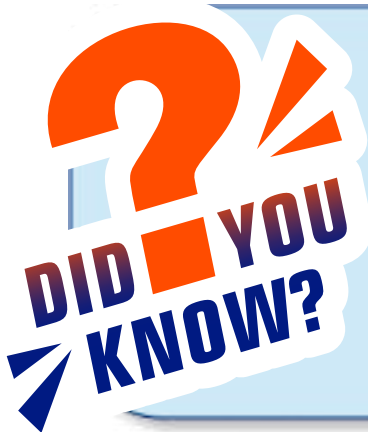
Vivek Bajaj is an ACA, ACS, MBA(IIM Indore) and also holds a degree of Master of Commerce. Vivek Bajaj has 20 years of experience as an active financial market participant. He is a trader in equities, options, currencies and commodity market.

He is an entrepreneur with over 700 employees across his ventures. He is highly passionate about education and technology and is an active knowledge contributor across social media platforms in finance with over 1 million followers.

Vivek Bajaj empowers over 5 million retail investors in India with proper learning, analytics and advisory via his venture, StockEdge. He has a vision of building the largest community of serious market participants in India.



3) Which film of Raj Kapoor's was originally named Gharonda?



Ants breathe differently. Unlike humans, ants don't have lungs. They breathe through tiny holes in their bodies called spiracles. Ants don't smoke either!



SPEAKER PROFILE

CA. Kamal Garg

Special Invitee to ASB, ICAI

CA. Kamal Garg is a Fellow Member of the Institute of Chartered Accountants of India (ICAI) and a First Class Commerce graduate from Deen Dayal Upadhyaya College, University of Delhi. He holds multiple qualifications, including the Diploma in Information System Audit (DISA) and the Certificate Course on Business Responsibility and Sustainability Reporting (BRSR), both from ICAI. He is also a registered Insolvency Professional with the Insolvency and Bankruptcy Board of India (IBBI) and has certifications from NISM in Social Auditing, Online Dispute Resolution (ODR), Social Listing, and Municipal Bonds.

With deep expertise in accounting standards, insolvency laws, corporate governance, and financial reporting, CA. Garg has held several key roles within ICAI. He has been a member of the Board of Studies (2009–10), special invitee to the Accounting Standards Board (2012–13, 2020–26), and has contributed to the Financial Reporting Review Group (2020–21, 2023–24) and Ind-AS (IFRS) Implementation Committee (2014–15, 2021–22). He has also served as a technical reviewer with the FRRB and was part of the Committee on Banking, Insurance and Pension of NIRC-ICAI.

He continues to be a resource person for various ICAI bodies, including the Peer Review Board, Ethical Standards Board, Research Committee, Sustainability Reporting Standards Board, and the Committee on Financial Markets and Investors' Protection. His contributions extend to the Indian Institute of Insolvency Professionals of ICAI and the Institute of Company Secretaries of India (ICSI), where he was part of the PRPC Task Force on the Competition Act.

A sought-after speaker, CA. Garg regularly delivers sessions for professional and management development programs organized by ICAI, ICSI, and other forums. Internationally, he has addressed members of the National Board of Accountants and Auditors, Tanzania, on IFRS.

He is the author of over two dozen widely acclaimed books on accounting, auditing, company law, taxation, IBC, and financial reporting. His notable titles include IFRS and Ind AS – Concepts and Applications, Audit Trail – A Practical Guide, Concise Commentary on Companies Act, Ind AS – A Ready Reckoner, NFRA – Law and Practice, and Insolvency and Bankruptcy Code – A Ready Reckoner, published by leading houses like Wolters Kluwer and Bharat Law House.

He has also contributed numerous articles to ICAI newsletters and professional journals on subjects such as FBT, MAT, CARO, FEMA, US-SOX, DVAT, ECB, and foreign investments, offering practical insights to professionals and students alike. With a distinguished career spanning practice, research, authorship, and academia, CA. Kamal Garg is widely recognized as a thought leader and a respected contributor to India's financial and regulatory ecosystem.



Digital Personal Data Protection Act (DPDP Act), 2023 - Why should CAs be concerned?



-CA. Vijay Srinivas Kothapalli
vijays@crcoca.in

Introduction

The **Digital Personal Data Protection Act (DPDP Act), 2023**, is India's first dedicated data privacy law, aimed at safeguarding digital personal data while balancing lawful processing needs. For Chartered Accountant (CA) firms, compliance is critical due to their handling of sensitive client information, such as PAN, Aadhaar, bank details, and financial records. The **draft Digital Personal Data Protection Rules, 2025**, released by the Ministry of Electronics and Information Technology (MeitY) on January 3, 2025, provide operational details, including a 72-hour breach notification timeline and consent management frameworks. As of this date, the final rules are likely still pending, but CA firms must prepare now to avoid maximum penalties up to ₹250 crore (actual implementation may involve a range based on factors like severity, intent, and organizational size) and maintain client trust.

This guide is a mini reckoner for CA firms of all sizes—solo practitioners, small firms with simple practices (e.g., tax, audit), and large firms with complex practices (e.g., international taxation, transfer pricing). It includes:

- Key provisions of the DPDP Act and draft rules.
- Implications for CA firms, with distinctions for simple and complex practices.
- Actionable steps for compliance, with cost estimates.
- Simple illustrations to clarify concepts.
- Strategies to leverage compliance as a business opportunity.

1. Key Provisions of the DPDP Act and Draft Rules

The DPDP Act and draft rules impose obligations on CA firms as Data Fiduciaries (entities determining the purpose and means of data processing) and indirectly affect their advisory roles. Below are the most relevant provisions:

Directly Impacting Provisions

Section/Draft Rule	Details	Relevance to CA Firms
Section 4 Lawfulness of Processing	Requires explicit, informed, and withdrawable consent for processing personal data, except for legitimate uses (e.g., legal compliance). Draft Rule Consent forms must be clear, multilingual, with opt-out options.	CAs must obtain client consent for processing data (e.g., for tax filings) and ensure it's documented.



Section/Draft Rule	Details	Relevance to CA Firms
Section 6 Obligations of Data Fiduciaries	Mandates data accuracy, security, erasure when no longer needed, and breach notification. Draft Rule Notify breaches within 72 hours to the Data Protection Board of India (DPBI) and affected clients.	CAs must secure client data, report breaches promptly, and delete data post-engagement unless legally required.
Section 8 Significant Data Fiduciaries (SDFs)	SDFs, identified by data volume or sensitivity, must appoint a Data Protection Officer (DPO), conduct Data Protection Impact Assessments (DPIAs), and undergo audits. Draft Rule SDF criteria include processing data of over 1 crore Data Principals (yet to be published or finalised) or sensitive data (e.g., financial).	Large CA firms or those handling sensitive financial data may be SDFs, facing stricter compliance.
Section 9 Cross-Border Data Transfers	Allows transfers unless restricted to specific countries. Draft Rule Contracts with foreign processors must ensure DPDP compliance.	CAs using global cloud services or serving international clients must ensure compliant data transfers.
Section 25 Penalties	Fines up to maximum of ₹250 crore for security failures, ₹200 crore for non-notified breaches, maximum of ₹150 crore for SDF non-compliance (actual implementation may involve a range based on factors like severity, intent, and organizational size).	Non-compliance risks severe financial and reputational damage for all CA firms.
Section 26 Data Protection Board of India (DPBI)	DPBI investigates complaints, imposes penalties, and issues directions.	CAs face DPBI scrutiny for client or staff complaints about data misuse.

Indirectly Impacting Provisions

Section/Draft Rule	Details	Relevance to CA Firms
Section 5 Rights of Data Principals	Grants rights to access, correct, erase data, and file complaints. Draft Rule Respond to requests within 7 days.	CAs must handle client requests for data access or erasure and advise clients on compliance.
Section 7 Processing Without Consent	Allows processing for legal compliance, public interest, or emergencies.	CAs can process data for tax filings without consent but must document the legal basis.
Section 10 Child Data	Requires parental consent for processing data of minors (<18).	CAs advising clients in sectors like education or e-commerce must ensure compliance.
Section 16 Exemptions	Exempts government agencies, startups, or research purposes.	CAs advising exempt entities must tailor compliance strategies.



Section/Draft Rule	Details	Relevance to CA Firms
Section 27 Miscellaneous	Includes rulemaking and sandbox provisions. Draft Rule Emphasizes digital-first approach, graded responsibilities.	CAs must monitor rule finalization and leverage sandbox opportunities for tech-driven clients.

Draft Rules Highlights

- **Breach Notification:** Within 72 hours to DPBI and affected Data Principals (yet to be published or finalised)
- **Consent Management:** Clear, multilingual forms with opt-out options, user-friendly mechanisms.
- **SDF Obligations:** Annual DPIAs and audits, DPO appointment for firms processing sensitive data.
- **Data Erasure:** Retention allowed up to three years from last interaction or rule effective date, with 48-hour prior notification to Data Principals (yet to be published or finalised).
- **Digital-First Approach:** Consent and grievance redressal via digital platforms, reducing physical compliance burdens.

2. Implications for CA Firms

The DPDP Act and draft rules have significant implications for CA firms, varying by practice type

Simple Practices (e.g., Tax, Audit, Bookkeeping)

- **Data Sensitivity:** Handle sensitive data like PAN, Aadhaar, and financial records, requiring robust security and consent processes.
- **Compliance Burden:** Small firms may struggle with costs (e.g., encryption, training), but non-compliance risks are high.
- **Client Expectations:** SMEs expect CAs to guide them on basic DPDP compliance, such as consent for customer data.
- **Illustration:** A solo CA stores client tax details on an unencrypted laptop. A hack leads to a data breach, risking up to a maximum penalty of ₹250 crore if not reported within 72 hours (actual implementation may involve a range based on factors like severity, intent, and organizational size).

Complex Practices (e.g., International Taxation, Transfer Pricing)

- **Cross-Border Challenges:** Sharing data with global cloud providers or foreign clients requires compliance with Section 9 and draft rule contract stipulations.
- **SDF Likelihood:** Large firms with extensive client bases or sensitive data are likely SDFs, facing stricter obligations like DPO appointment.
- **Advisory Opportunities:** Multinational clients need guidance on global data compliance, aligning DPDP with laws like GDPR.
- **Illustration:** A CA firm uses a US-based cloud for transfer pricing analysis. Without a DPDP-compliant contract, it risks penalties and client disputes.



Common Implications

- **Penalties:** Fines up to ₹250 crore threaten financial stability, especially for small firms (actual implementation may involve a range based on factors like severity, intent, and organizational size).
- **Reputation:** Data breaches or non-compliance erode client trust, critical for CAs.
- **Business Opportunity:** Offering DPDP compliance services (e.g., DPIAs, audits) can generate revenue.

3. Compliance Roadmap

This roadmap provides actionable steps for CA firms to achieve DPDP compliance, tailored for simple and complex practices, with cost estimates and illustrations.

Step 1: Data Inventory and Mapping

- **Objective:** Identify all personal data processed to assess compliance gaps.
- **Actions:**
 - List data types (e.g., client names, PAN, bank details), sources (e.g., client forms, emails), storage (e.g., local servers, Google Drive), and sharing (e.g., GSTN, vendors).
 - Document cross-border flows for complex practices (e.g., data shared with foreign auditors).
 - **Illustration:** A small CA firm collects client PANs via email, stores them on Dropbox, and submits to GSTN. Mapping reveals unencrypted storage as a risk.
- **Simple Practices:** Focus on local data (e.g., tax filings). Use spreadsheets for mapping (cost ₹0).
- **Complex Practices:** Map international flows (e.g., cloud-based audits). Use data mapping tools like OneTrust (cost ₹50,000–₹2 lakh/year).
- **Cost Estimate:** ₹0–₹2 lakh.

Step 2: Conduct Data Protection Impact Assessment (DPIA)

- **Objective:** Assess risks and ensure compliance, mandatory for SDFs but recommended for all
- **Actions:**
 - Identify high-risk processes (e.g., unencrypted emails, cloud storage).
 - Evaluate impacts (e.g., identity theft from breaches).
 - Mitigate risks (e.g., encryption, access controls).
 - Document findings in a DPIA report for DPBI audits.
 - **Illustration:** A CA firm uses unencrypted laptops for client data. A DPIA flags this, recommending encryption and two-factor authentication.
- **Simple Practices:** Use free DPIA templates from ICAI (cost ₹0–₹50,000).
- **Complex Practices:** Engage consultants for detailed DPIAs, especially for cross-border data (cost ₹1–5 lakh).
- **Cost Estimate:** ₹0–₹5 lakh.

Step 3: Implement Consent Management

- **Objective:** Ensure lawful data processing with clear, documented consent.
- **Actions:**



- Create multilingual consent forms specifying purpose (e.g., tax filing), data types, and sharing (e.g., with tax portals).
- Maintain a consent log (digital/paper).
- Enable withdrawal via email or client portal, triggering data erasure.
- **Illustration:** A client consents to data use for GST filings but not for sharing with a marketing tool. The CA ensures data isn't shared beyond the agreed purpose.
- **Simple Practices:** Use paper/digital forms (cost ₹5,000–₹50,000).
- **Complex Practices:** Implement automated tools like OneTrust for global clients (cost ₹50,000–₹2 lakh).
- **Cost Estimate:** ₹5,000–₹2 lakh.

Step 4: Strengthen Data Security

- **Objective:** Protect client data to prevent breaches and comply with Section 6.
- **Actions:**
 - Encrypt data (AES-256 for storage, SSL/TLS for emails).
 - Use two-factor authentication and role-based access controls.
 - Audit tools (e.g., Tally, QuickBooks) for compliance, ensuring vendors have ISO 27001 certification.
 - Develop a breach response plan (detection, containment, 72-hour notification).
 - **Illustration:** A firm's server is hacked, exposing client PANs. A response plan ensures DPBI and client notification within 72 hours, avoiding a ₹200 crore penalty.
- **Simple Practices:** Use free/low-cost tools (e.g., VeraCrypt, Dropbox) and basic training (cost ₹10,000–₹1 lakh).
- **Complex Practices:** Invest in enterprise-grade security (e.g., firewalls, endpoint protection) and cybersecurity audits (cost ₹2–10 lakh).
- **Cost Estimate:** ₹10,000–₹10 lakh.

Step 5: Train Personnel

- **Objective:** Equip staff to handle data compliantly and avoid violations.
- **Actions:**
 - Conduct workshops on DPDP provisions, consent, security, and penalties.
 - Use CA-specific scenarios (e.g., secure Aadhaar handling)
 - Schedule quarterly updates for draft rule changes.
 - **Illustration:** A staff member shares client data via unsecured email. Training teaches encrypted channels, preventing breaches.
- **Simple Practices:** Use ICAI webinars or free courses (cost ₹0–₹50,000).
- **Complex Practices:** Hire trainers for customized sessions on cross-border compliance (cost ₹50,000–₹2 lakh)
- **Cost Estimate:** ₹0–₹2 lakh.

Step 6: Prepare for SDF Obligations

- **Objective:** Meet stricter requirements if classified as an SDF.
- **Actions:**
 - Assess SDF status based on client volume or data sensitivity (awaiting final criteria)



- Appoint a DPO (internal/external) to oversee compliance.
- Schedule annual DPIAs and independent audits.
- **Illustration:** A large CA firm with 10,000 clients appoints a DPO and conducts annual audits to meet SDF requirements.
- **Simple Practices:** Use internal staff as DPO if SDF status applies (cost ₹0).
- **Complex Practices:** Hire external DPO and auditors (cost ₹5–20 lakh).
- **Cost Estimate:** ₹0–₹20 lakh.

Step 7: Client Advisory and Audit Integration

- **Objective:** Enhance services by guiding clients and updating audits.
- **Actions:**
 - Educate clients on DPDP obligations (e.g., consent, Data Principal rights)
 - Offer compliance services (e.g., DPIA support, policy drafting)
 - Update audit checklists to verify client DPDP compliance
 - **Illustration:** A fintech client processes child data without parental consent. The CA advises implementing consent forms, avoiding penalties.
- **Simple Practices:** Focus on SMEs with basic needs (revenue ₹10,000–₹1 lakh).
- **Complex Practices:** Advise multinationals on global compliance (revenue ₹5–50 lakh).
- **Cost Estimate:** ₹0 (revenue-generating).

Step 8: Monitor Regulatory Updates

- **Objective:** Stay compliant with evolving rules and DPBI guidelines.
- **Actions:**
 - Keep a watch on MeitY notifications for final rules.
 - Join ICAI DPDP forums for insights.
 - Consult data protection lawyers for complex issues.
 - **Illustration:** A CA firm subscribes to MeitY updates, adjusting consent forms when final rules clarify requirements.
- **Simple Practices:** Use free resources (cost ₹0).
- **Complex Practices:** Hire consultants for real-time tracking (cost ₹1–5 lakh).
- **Cost Estimate:** ₹0–₹5 lakh.

4. Illustrations of Implications and Implementations

Scenario 1 - Data Breach (Simple Practice)

- **Issue:** A solo CA's unencrypted laptop, storing client PANs, is stolen.
- **Implication:** Violates Section 6, risking a maximum penalty up to ₹250 crore. Non-notification within 72 hours adds a maximum penalty up to ₹200 crore (actual implementation may involve a range based on factors like severity, intent, and organizational size)
- **Implementation:**
 - Encrypt laptops using VeraCrypt (free)



- Develop a breach response plan (notify DPBI, clients within 72 hours).
- Train on secure handling (ICAI webinar, ₹0–₹10,000)

Scenario 2 - Cross-Border Data (Complex Practice)

- **Issue:** A large CA firm shares client data with a US-based cloud for transfer pricing analysis.
- **Implication:** Non-compliant transfers (Section 9) risk penalties and client disputes.
- **Implementation:**
 - Update vendor contracts with DPDP clauses (lawyer, ₹50,000–₹2 lakh)
 - Conduct DPIA for cross-border flows (₹1–5 lakh)
 - Obtain client consent for transfers (automated tool, ₹50,000–₹2 lakh)

Scenario 3 - Client Non-Compliance (Advisory Role)

- **Issue:** An e-commerce client processes child data without parental consent (Section 10)
- **Implication:** Client faces penalties, impacting financial health and CA's engagement
- **Implementation:**
 - Advise client to implement parental consent forms (template, ₹10,000)
 - Include DPDP checks in audits (checklist update, ₹5,000–₹20,000)
 - Offer compliance services (revenue ₹1–10 lakh)

5. Budgeting for Compliance

(Assumptions, and may not account for regional variations across India or factor in economies of scale for different firm sizes)

Item	Simple Practice Cost	Complex Practice Cost
Training	₹0–₹50,000	₹50,000–₹2 lakh
Security Upgrades	₹10,000–₹1 lakh	₹2–10 lakh
DPIA/Audits	₹0–₹50,000	₹1–5 lakh
DPO	₹0 (internal)	₹5–20 lakh
Consent Tools	₹5,000–₹50,000	₹50,000–₹2 lakh
Legal/Consulting	₹0–₹50,000	₹1–5 lakh
Total	₹15,000–₹2.5 lakh	₹9.5–₹44 lakh

Revenue Opportunity: DPDP advisory/audit services can generate ₹20,000–₹50 lakh annually.

6. Challenges and Solutions

- **Ambiguities:** Terms like “reasonable security” lack clarity
Solution: Adopt industry standards (e.g., ISO 27001) and document efforts
- **Resource Constraints:** Small firms face cost challenges
Solution: Use free ICAI resources, open-source tools, internal DPOs



- **Pending Rules:** Draft rules may change upon finalization
Solution: Monitor MeitY/ICAI updates, join DPDP forums
- **Complex Practices:** Cross-border compliance is challenging
Solution: Engage consultants, align with global standards (e.g., GDPR)

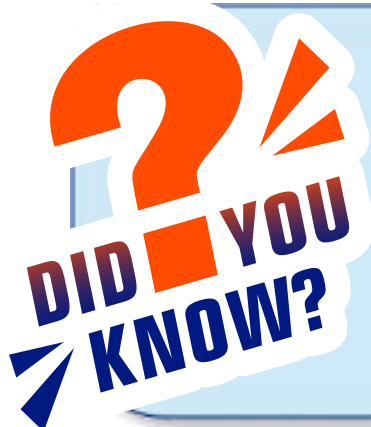
8. Closing Remarks

The DPDP Act, 2023, and its draft rules impose significant obligations on CA firms, requiring proactive measures to secure client data, manage consents, and advise clients. By mapping data, conducting DPIAs, strengthening security, training staff, and monitoring updates, firms can mitigate risks and avoid penalties. This guide provides a flexible framework for simple and complex practices, with practical illustrations and cost estimates to ensure readiness. Compliance not only protects firms but also positions CAs as trusted advisors in a data-driven economy.

Challenges in implementation and compliance can help identify opportunities in this field. Chartered Accountants, knowledgeable about client data sensitivity and confidentiality, may advise on data protection as DPOs and Consent Managers, either as employees or consultants



4) What is the name of Bollywood's first AI generated feature film?



The average human being has 1,00,000 hairs on the scalp; do not let your practise reduce the number!



Interplay of Laws dealing with Economic Offences (with emphasis on international transactions)



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Introduction

India's economic landscape is governed by a complex web of laws designed to regulate business conduct, prevent financial crimes, and ensure transparency in both domestic and international transactions. As globalization accelerates, the interplay between these economic laws-particularly those addressing economic offences-has become increasingly significant for businesses, professionals, and regulatory authorities. This background article explores the key statutes, their interconnections, and the practical implications for entities operating within India and across borders, drawing on the insights from Ashwani Taneja's presentation on the subject.

The Regulatory Framework for Economic Offences

1. Scope and Impact of Economic Laws

India's business environment is subject to rigorous legal scrutiny, with over 26,000 imprisonment clauses embedded in various business laws.

According to a TeamLease RegTech and Observer Research Foundation (ORF) report, entrepreneurs face 26,000 ways of potential legal pitfalls that could lead to jail for non-compliance. This underscores the need for robust compliance mechanisms and heightened legal awareness among business entities.

2. Key Statutes Governing Economic Offences

The principal laws that address economic offences, especially those with international dimensions, include:

- **Income Tax Act, 1961:** Regulates tax liabilities, unexplained investments, and credits, and has implications for benami (proxy) transactions and beneficial ownership structures.
- **Companies Act, 2013:** Mandates disclosure of significant beneficial ownership and governs corporate governance standards.
- **Prevention of Money Laundering Act (PMLA), 2002:** Defines and penalizes money laundering, enabling the attachment and confiscation of properties derived from criminal activities.
- **Prohibition of Benami Property Transactions Act (PBPT), 1988:** Targets transactions where property is held in the name of one person but paid for by another, often to evade taxes or conceal illicit wealth.
- **Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015:** Addresses undisclosed foreign income and assets, imposing severe penalties for non-disclosure.



- **Other Relevant Laws:** SEBI Regulations, Foreign Exchange Management Act (FEMA), Insolvency and Bankruptcy Code, Customs and Central Excise, Narcotic Drugs and Psychotropic Substances Act, and others.

Money Laundering: Definitions and Legal Provisions

1. What is Money Laundering?

Money laundering involves processing the proceeds of crime to disguise their illegal origin, making them appear legitimate. The PMLA, 2002, defines the offence under Section 3 as:

“Whosoever directly or indirectly attempts to indulge or knowingly assists or knowingly is a party or is actually involved in any process or activity connected with the proceeds of crime including its concealment, possession, acquisition or use and projecting or claiming as untainted property shall be guilty of offence of Money Laundering.”

With the 2019 amendment, the Act clarified that money laundering is a continuing offence, encompassing concealment, possession, acquisition, use, or projection as untainted property, and continues as long as the proceeds are enjoyed in any form.

2. Stages of Money Laundering

- **Placement:** Introducing illicit funds into the financial system.
- **Layering:** Concealing the source through complex transactions.
- **Integration:** Reintroducing laundered money as apparently legitimate assets.

3. Scheduled Offences and Proceeds of Crime

A money laundering offence is predicated on the commission of a scheduled offence (as listed in the PMLA schedule). “Proceeds of crime” encompass any property derived from such offences, including assets held abroad or their equivalent value in India.

4. Reverse Burden of Proof

Section 24 of PMLA places the burden of proof on the accused, presuming that the proceeds involved are tainted unless proven otherwise.

The Benami Law: Background and Implications

1. Understanding Benami Transactions

A benami transaction occurs when property is held by one person but paid for by another, with the intent to benefit the latter. The PBPT Act, 1988, was strengthened in 2016 to curb such practices, which are often used for tax evasion, money laundering, and hiding black money.



Key features include:

- **Retrospective Operation:** The law applies to properties held even before the notification date (1 November 2016).
- **No Limitation Period:** There is no future time bar for initiating action against benami properties.
- **Broad Coverage:** Both movable and immovable properties, including shares, bank accounts, and gold, are covered.
- **No Distinction Based on Money Source:** Properties are liable for confiscation whether purchased with black money or tax-paid funds.
- **No U-Turn or Compounding:** Once a property is deemed benami, it cannot be regularized or reversed.

2. Authorities and Procedures

The Act designates various authorities-Initiating Officer, Approving Authority, Adjudicating Authority, and Appellate Tribunal-to investigate, attach, and confiscate benami properties. Assistance from other government agencies is also mandated.

3. Protection and Exceptions

While the law offers some protection to bona fide purchasers, such protection is limited and subject to several conditions. Transactions involving close relatives, fiduciaries, or those made with known sources are exceptions, but these are narrowly construed.

Interplay of Multiple Laws

1. Simultaneous Application

Economic offences often trigger overlapping provisions under multiple laws. For instance, a single transaction may attract action under the Income Tax Act, PMLA, and Benami Law simultaneously. These statutes operate cumulatively, not exclusively, leading to a multiplier effect in penalties and enforcement actions.

2. Case Studies and Practical Issues

- **Attachment of Properties:** Properties acquired through proceeds of crime, even if held by third parties or as gifts, can be attached and confiscated.
- **Loan Frauds:** Assets acquired through fraudulent loans are treated as proceeds of crime and are liable for action under PMLA and related laws.
- **International Transactions:** Properties acquired abroad or through foreign income are scrutinized under the Black Money Act and may also fall under benami or money laundering statutes.

3. Holding Structures and Beneficial Ownership

Complex holding company structures, especially those involving overseas entities, are under increased scrutiny. Authorities examine whether Indian assets held through foreign SPVs (Special Purpose Vehicles) are genuinely owned or are benami arrangements. Disclosure of Significant Beneficial Owners (SBOs) under the Companies Act aims to unmask such arrangements.



Role of Professionals and Compliance

Chartered Accountants, tax lawyers, and company executives play a crucial role in:

- Tracing the source and quantifying proceeds of crime.
- Identifying properties liable for attachment.
- Preparing money trails and demonstrating legitimate sources of funds.
- Ensuring accurate disclosures and compliance with reporting requirements.

Role of Professionals and Compliance

- **Increased Investigations:** Agencies such as the Enforcement Directorate, Income Tax Department, and others are intensifying investigations into economic offences, often collaborating across jurisdictions.
- **Focus on Benami and Shell Companies:** The government has set up dedicated task forces to identify and act against shell companies and benami holdings.
- **No Compensation for Wrongful Attachment:** The law does not provide for compensation in cases of wrongful attachment or confiscation, emphasizing the need for due diligence in property transactions.

Conclusion

The interplay of economic laws in India, particularly concerning economic offences and international transactions, presents a formidable compliance challenge for businesses and individuals alike. The cumulative and retrospective application of statutes like the PMLA, Benami Law, and Black Money Act, combined with the broad powers of enforcement agencies, necessitates proactive legal and financial risk management. As regulatory scrutiny intensifies, understanding the nuances of these laws and their intersections is essential for safeguarding business interests and ensuring lawful conduct in an increasingly interconnected world.



5) Identify



Rectification under GST: An under used but powerful remedy under Section 161



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1. Introduction

Over the past 2 years, there has been a sharp spike in the number of GST notices and demand orders issued by the tax department—largely driven by the approaching limitation period under Section 73 of the CGST Act, 2017. This surge has significantly pressured both taxpayers and tax authorities.

The initial five years of GST implementation were relatively stable, allowing businesses to adapt to the new regime. However, as that transitional phase closes, tax officers are now racing against deadlines to complete adjudications. This raises practical concerns: Can a single authority realistically issue hundreds of speaking orders in a day while ensuring due application of mind? Unsurprisingly, many taxpayers now face orders where their submissions were partially or entirely ignored, or where the demands contain clear clerical or arithmetical errors—often the result of rushed proceedings or standard copy-paste practices.

In such scenarios, the traditional response has been to file an appeal under Section 107 or, increasingly, approach the High Court under Article 226. This explains the swelling backlog before appellate forums and constitutional courts alike. Yet, few taxpayers or professionals pause to consider a third, often overlooked remedy — **rectification under Section 161 of the CGST Act.**

Section 161 offers a practical, non-adversarial mechanism to correct errors that are apparent on the face of the record. It empowers the same adjudicating authority to review and amend its own order to cure obvious mistakes. Whether the error stems from a wrong computation, a missed reply, or an incorrect mention of tax heads, rectification can provide a timely and cost-effective resolution—without the procedural and financial burden of a formal appeal.

This article explores, in detail, the legal framework, interpretation, judicial precedents, and practical application of Section 161, and contrasts it with the appellate process under Section 107. It aims to equip professionals with a deeper understanding of how rectification can serve as a strategic remedy in the GST dispute resolution landscape.

2. Statutory Framework of Section 161 – Scope and Key Elements

The GST law, under Section 161 of the CGST Act, 2017, allows for the rectification of any apparent errors in orders. The relevant provision covering rectification, is as follows



161. Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, **who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or certificate or any other document, either on its own motion or where such error is brought to its notice by any any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:**

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification

Key Elements of Section 161:

- **Scope:** Applicable to any decision, order, notice, certificate, or document.
- **Authority:** The issuing authority itself, either suo motu or on application.
- **Ground:** Only if the error is **“apparent on the face of record.”**
- **Timeline for Application:** Within **3 months** from the date of issuance.
- **Timeline for Rectification:** Must be completed within **6 months**, except for clerical or arithmetical errors (which can be corrected anytime).
- **Adverse Consequences:** If prejudicial to the taxpayer, **natural justice** must be ensured through a hearing.
- **Non-obstante clause:** Begins with “notwithstanding anything contained”, giving it overriding effect unless more specific provisions apply.

3. Time Limits for Filing and Completion

Action	Time Limit	Exceptions
Filing of Rectification	Within 3 months from date of issue of order	No condonation permitted
Completion of Rectification	Within 6 months from date of issue of order	Not applicable for clerical or accidental errors
Rectification that affects taxpayer	Requires opportunity of hearing (Natural Justice)	Mandatory



4. What will be the time limit for filing an Appeal after Rectification?

The Hon'ble Supreme Court in ***Hind Wire Industries Ltd. v. CIT [(1995) 80 taxman 79 (SC)]*** held that 'order' includes amended and rectified orders, therefore limitation for filing the appeal starts from the **communication date of the rectified order**.

In a recent judgement, Hon'ble Madras High Court in ***SPK and Co. vs. State Tax Officer, Ramanathapuram [2024 (12) TMI 140]*** clarified that the period to challenge the assessment order starts from the date of rejection of rectification.

5. What is 'Error Apparent on the Face of Record'?

The most significant phrase mentioned in the provisions of section 161 of GST is "error which is apparent on the face of record", as this is a compulsory condition for filing of rectification. However, this phrase remains undefined under the GST Act. To establish its clear meaning, we must rely on other Acts and case laws where the phrase has been defined or explained.

The plain meaning of the word "apparent" is something that is evident on its face, leaving no room for argument or debate. Therefore, rectification of a mistake does not include correcting an alleged error of judgment or a different interpretation. In ***Puranik Builders Limited [2024 (8) TMI 232]***, it was held that a mistake eligible for rectification must be one that is apparent from the record. A decision on a disputed question of law does not qualify as a mistake apparent from the record.

An "error apparent on the face of the record" is one that is so evident that it requires no further investigation or inquiry. The Hon'ble Supreme Court, in ***TS Balaram Vs. Volkart Brothers and Ors. [(1971) 82 ITR 50]***, ruled that a mistake apparent on the record must be an obvious and patent mistake and not something which has to be established by a long-drawn process. Similarly, the Hon'ble High Court of Andhra Pradesh, in ***Mrs. Freney Rashid Chennai v. Assistant Controller of Estate Duty [(1973) 90 ITR 31]***, held that "a mistake that can be discovered by a process of elucidation or argument or a debate" should not be considered an error apparent from the record.

Furthermore, substantive changes cannot be introduced in an order through rectification under Section 161 of the CGST Act, as affirmed in ***Sajal Kumar Das v. State of West Bengal & Ors. [2024 (1) TMI 1011]***.

Taxpayer can also file rectification when the department has failed to consider the binding judicial decisions available for the correct interpretation of the law. In ***Koluthara Exports Ltd. v. Union of India [2022 (57) G.S.T.L. 112 (Ker.)]***, the Hon'ble High Court of Kerala held that when binding decisions are pointed out but not considered by the authority while rendering its decision, it constitutes an error apparent on the face of the record.

In ***Commissioner of Income-Tax vs E. Sefton and Co. (P.) Ltd. [1989]179 ITR 435 (CAL)***, the Court held that if



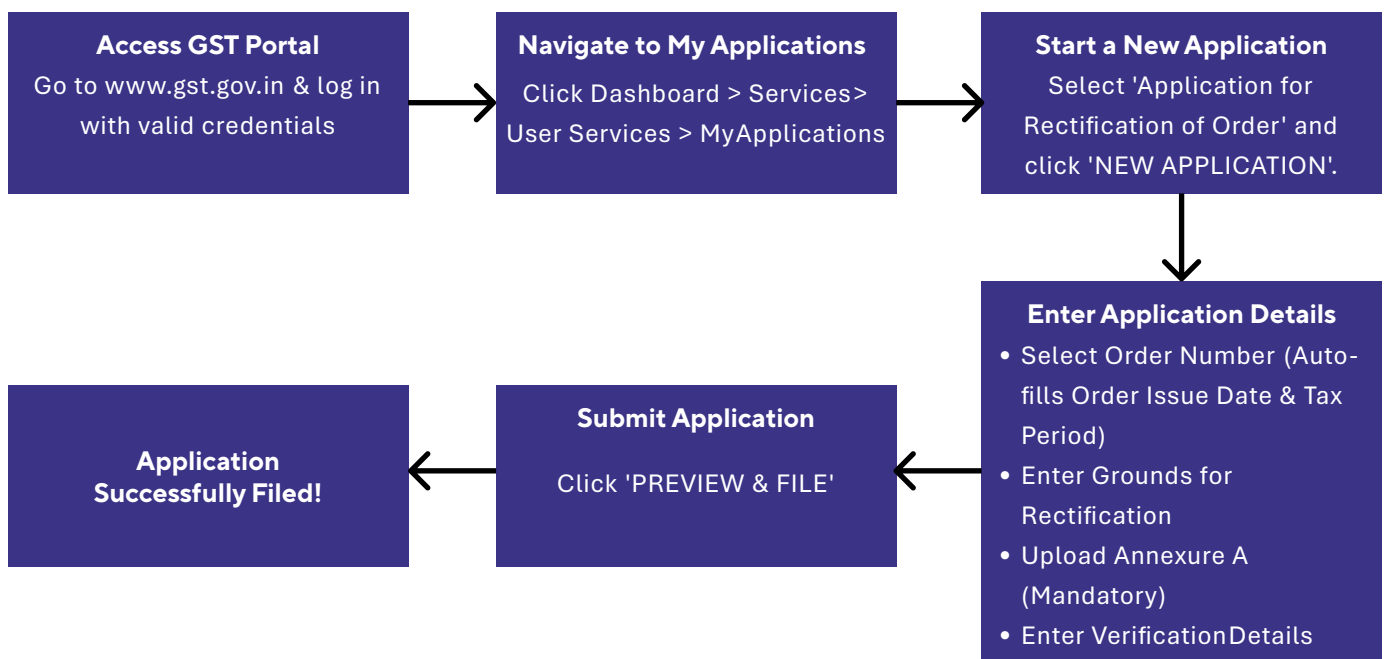
the assessment order is plainly and obviously inconsistent with the specific and clear provision as amended retrospectively, undisputably there is a mistake apparent from the record.

In case, **GTL Infrastructure Ltd. Vs. Commissioner of Central Excise, Mumbai [2016(45) S.T.R. 389 (Tri. – Mumbai)]** the authorities have issued an order without considering the submissions or grounds of the taxpayer, the Hon'ble Tribunal held that the rectification can be filed by the taxpayer and the error will be considered as an “error which is apparent on the face of record”.

Similarly, in **Gold Finch Hotels Pvt. Ltd Vs. Deputy Commissioner of Commercial Taxes, Bangalore [2014 49 taxmann.com 475 (Karnataka)]**, the court held that where a reassessment order was passed without reviewing the books of account, an application for rectification should be accepted to verify the books.

These judicial decisions illustrate that the scope of filing a rectification is not limited solely to clerical or manual arithmetic errors. As seen in the above-mentioned judicial precedents that, a rectification can also be filed when the department has failed to consider binding judicial decisions or when a reassessment order is passed without reviewing the books of account. It is also pertinent to note that the burden of proof lies with the applicant filing the rectification.

6. Procedure for Filing Rectification under Section 161





7. Rectification vs. Appeal?

Appeal and Rectification both legal remedies that serve different purposes and are applied in distinct situations. Understanding the differences between these mechanisms and when to choose one over the other is crucial for taxpayers aiming to resolve disputes efficiently. Let's delve into the key distinctions between Appeal and Rectification under the GST statute.

Feature	Appeal	Rectification
Nature	Quasi-judicial review	Administrative correction
Purpose	To challenge the substance or merit of an order	To correct clerical, arithmetic, or procedural errors.
Grounds	Legal or factual error, disputed interpretation	Only apparent error or failure to consider key facts.
Time Limit	3 months from the date of receipt of the order (extendable by 1 month)	3 months from the date of the order
Authority	Appellate Authority (separate from adjudicating officer)	Same officer who passed original order
Result	The order may be confirmed, modified, or reversed.	The order is corrected or amends original order without reconsidering the merits.
Complexity	More complex, requiring detailed arguments and documentation.	Relatively simple, focusing on evident mistakes.
Relevance to Dispute	Used for substantial disputes, such as the correctness of tax, penalty, or refund.	Used for correcting minor errors that don't affect the overall dispute.
Pre-Deposit	A minimum of 10% of the disputed amount must be deposited before filing an appeal	There is no pre-deposit requirement.

8. Strategy for Taxpayers

A critical difference between the two routes lies in the **pre-deposit requirement**. Under the GST law, filing an appeal requires a mandatory pre-deposit of **10% of the disputed tax amount**, subject to prescribed caps and conditions. In contrast, no such financial precondition applies when seeking rectification. This makes rectification not only procedurally simpler but also financially more accessible in cases where the error is evident and undisputed.

Checklist for taxpayers for filing Rectification u/s 161:

- The error is evident from the order itself without needing new evidence.
- No complex legal interpretation or debatable issue is involved.
- Submissions or binding precedents were ignored in the order.
- Rectification timelines (3 months to apply, 6 months to dispose) are still open.
- Filing rectification helps preserve the appeal timeline



9. Conclusion

Section 161 of the CGST Act, 2017 offers a crucial yet often underappreciated remedy in the GST framework. While typically associated with clerical or arithmetical corrections, its scope, as clarified through judicial pronouncements and departmental practice, extends to situations where the adjudicating authority has failed to consider material submissions, overlooked facts already on record, or disregarded binding judicial precedents.

In such cases, where the error is evident and non-contentious, rectification presents itself not merely as a procedural formality but as a clear and strategic choice. It provides a faster, less adversarial alternative to appeals or writ petitions—particularly useful in mitigating the volume of litigation presently burdening appellate authorities and High Courts.

However, it is equally important to use this remedy judiciously. Rectification cannot and should not be stretched to cover debatable issues or those requiring legal interpretation. Timely action, careful documentation, and an objective assessment of whether the error qualifies as 'apparent on the face of the record' are key.

As reaffirmed by decisions such as *SPK and Co. of Hon'ble Madras High Court*; have reinforced that the rectification process—if pursued in good faith—should not prejudice the taxpayer's right to appeal, especially where delay arises from waiting for a rectification outcome. Thus, Section 161, when applied thoughtfully, has the potential to improve administrative efficiency, reduce unnecessary litigation, and reinforce procedural fairness within the GST regime.

The author gratefully acknowledges the valuable efforts of Advocate Komal Harlalka and Sobhit Agarwal for their extensive contribution to the compilation, research, and drafting of this article. You may give feedback to the author at mannu@hnaindia.com.



6) What is the primary objective of the Grameen Credit Score Scheme announced in Union Budget 2025?



CONFERENCE THEME - POETRY



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In the ledger of legacy,
a fresh page we unfold,
At Guwahati, where
Brahmaputra's spirit takes hold.

As Eastern India Regional Council
leads the way,
We gather in harmony, on this
proud conference day.

We are torchbearers of trust,
with purpose to tell,
The story of progress —
Ascend, Amplify, and Excel.

Ascend —
We ascend beyond statutes,
beyond numbers confined,
Exploring new horizons
with an ethical mind.

Scaling professional peaks
with passion and grace,
Bringing Guwahati's pride
to the national space.

Amplify —
We amplify voices
from the East to the West,
Sharing knowledge and values
that stand every test.

CRESCENDO
Ascend, Amplify, Excel



From audit to advisory,
from tax to reform,
We echo ICAI's mission —
transforming the norm.

Excel —
We excel in one go —
governance, precision, and care,
Partners in progress,
We work beyond compare.

From local enterprises to
Big corporate might,
We empower growth
With professional insight.

Not just number-crunchers
with balance sheets to fill,
We are nation builders,
with vision and will.

Rooted in values,
yet soaring as well,
We script our Crescendo —
Ascend, Amplify, Excel.

So here from Guwahati,
with hearts full of pride,
We invite the fraternity,
from far and wide.

Let's celebrate together,
this professional spell,
At Sub-Regional Conference 2025
Crescendo-AAscend, Amplify, Excel

Crescendo
Ascend, Amplify, Excel



तनाव भरे पेशे में रचनात्मकता की भूमिका - एक चार्टर्ड अकाउंटेंट की यात्रा - पेशे से साहित्य तक भूमिका



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चार्टर्ड अकाउंटेंटसी को अक्सर एक सूत्रों, संख्याओं और कानूनों में उलझा हुआ पेशा माना जाता है। जहाँ डेट लाइन, डेडलाइन, क्लाइंट्स की अपेक्षाएँ, और कानूनी जोखिम हमेशा सिर पर सवार रहते हैं। इस कठिनाई भरे पेशे में तनाव और मानसिक थकान का आना स्वाभाविक है। लेकिन क्या पेशेवर जीवन केवल तनाव झेलने के लिए ही है? क्या इसकी कोई संतुलित और रचनात्मक दिशा नहीं हो सकती?

मेरा अनुभव — चित्रकारी से लेखनी तक

मेरा व्यक्तिगत अनुभव यही बताता है कि रचनात्मकता, चाहे वह चित्रकारी हो या लेखन, किसी भी पेशेवर के लिए आंतरिक ऊर्जा का स्रोत बन सकती है। बचपन में मुझे चित्रकारी का बहुत शौक था। रंगों से खेलना, आकारों में भावों को ढालना मेरी आंतरिक खुशी का जरिया था। लेकिन जैसे ही मैंने सीए की पढ़ाई में कदम रखा, अंकों और अनुच्छेदों ने उस शौक पर पर्दा डाल दिया।

प्रेक्टिस में व्यस्तता के कारण वर्षों तक मैं अपने रचनात्मक पक्ष से दूर हो गया। लेकिन कोविड-19 के लॉकडाउन ने मुझे अपने भीतर फिर से झाँकने का मौका दिया। उसी दौर में मैंने लेखन की ओर कदम बढ़ाया। 2020 से अब तक मैंने 1000 से भी अधिक कविताएँ, कहानियाँ और लेख लिख डाले। आज जब मैं पीछे देखता हूँ, तो पाता हूँ कि यह रचनात्मकता मेरे पेशेवर तनाव का सबसे सुंदर समाधान बन गई है।

व्यक्तिगत अनुभव से सीखी एक बड़ी बात

2021 में एक बड़े ऑडिट क्लाइंट का केस बहुत जटिल था। आठ दिनों तक लगातार देर रात तक काम, क्लाइंट के दस्तावेजों में गड़बड़ियों को पकड़ना, और कानूनी जोखिम को संतुलित करना – मानसिक थकान अपने चरम पर थी। ऐसे में एक रात अचानक ही मैंने कागज उठाया और लिखना शुरू कर दिया – कुछ पंक्तियाँ बनीं, फिर विचारों का प्रवाह चला। सुबह जब उठा तो मन बेहद हल्का और स्फूर्तिवान था। उसके बाद उस जटिल केस को जिस सहजता से मैंने निपटाया, वह आज भी मेरे लिए एक जीता-जागता उदाहरण है कि रचनात्मकता तनाव से उबारने का अद्भुत साधन हो सकती है।

सीए पेशे में रचनात्मकता क्यों ज़रूरी है?

1. **आंतरिक शांति का माध्यम** : जब मन लेखन, चित्रकारी या किसी भी कला में रम जाता है, तो तनाव घटता है, और मन नवीन ऊर्जा से भर जाता है।



2. **दृष्टिकोण में विविधता** : रचनात्मक गतिविधियाँ समस्याओं को नए नजरिए से देखने की क्षमता बढ़ाती हैं, जो व्यवसायिक जटिलताओं में नई राह दिखा सकती हैं।

3. **जीवन में संतुलन** : केवल पेशेवर पहचान ही नहीं, एक संतुलित और पूर्ण जीवन की ओर ले जाती है रचनात्मकता।

4. **समाज और पेशे के लिए प्रेरणा** : जब एक सीए कला, साहित्य या अन्य रचनात्मक क्षेत्रों में कदम रखता है, तो वह समाज को यह संदेश देता है कि हम सिर्फ "नंबर क्रंचर" नहीं, भावनाओं और विचारों के वाहक भी हैं।

सीए बिरादरी के लिए मेरा संदेश

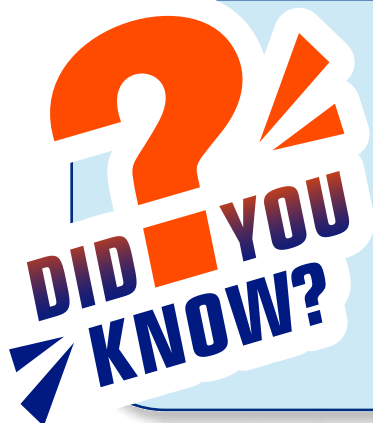
आज जब हम Crescendo: Ascend, Amplify, Excel की भावना के साथ सब-रीजनल कॉन्फ्रेंस 2025 में एकत्र हुए हैं, यह समय है अपने भीतर के कलाकार को जगाने का। प्रोफेशनल जिम्मेदारियों के साथ-साथ आत्मा की रचनात्मक प्रयास को भी पूरा करने का।

आइए, हम सभी मिलकर यह संकल्प लें —

"आइये रंगों से रचें जीवन के सपने,
शब्दों में बाँधें हम भावों को अपने।
पेशे में हों समर्पित, सृजन में खो जाएँ,
तनाव से परे, जीवन भरपूर जी जाएँ।"



7) What is the name of only floating National Park in the world ?



The fear of running out of something to read is called Abibliophobia, CA's won't have one!



CA. Anshika Khaitan
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Crescendo of Resolution: Reviving a Healthcare Institution through the spirit Of IBC

1. Introduction

In the ever-evolving landscape of Indian business, the Insolvency and Bankruptcy Code, 2016 (IBC), has emerged as a game changer. Its impact is felt not only in boardrooms and courtrooms, but also at the core of our ever-growing Indian economy. As a Chartered Accountant deeply involved with IBC processes, I have witnessed first-hand how the Code can breathe new life into distressed entities-especially those as critical as healthcare institutions.

Recently, I had the opportunity to work on the resolution of a prominent healthcare company in Guwahati, Assam, a case that tested both the technical boundaries of the IBC and the operational realities of running a hospital during insolvency. Unlike many other industries, hospitals are not just commercial assets-they are lifelines for communities, places where every day, critical decisions are made and lives are saved. The process tested both professional responsibility to creditors and humanitarian responsibility to society. This blend makes the CIRP process in healthcare uniquely challenging.

2. Navigating CIRP: Balancing Value and Vitality

The company's financial creditors recognized early signs of distress and acted swiftly, filing for insolvency before years of default could erode the hospital's value. The adjudicating authority, understanding the essential nature of healthcare, admitted the case promptly. This timely response by the stakeholders laid a strong foundation for an effective resolution process.

The initial days of CIRP were marked by uncertainty. Staff morale was at an all-time low; months of unpaid salaries had led to resignations and a pervasive sense of instability. Doctors, being the most crucial component of a hospital, were scarcely available. It quickly became clear that preserving value required keeping the hospital operational-necessitating not just financial restructuring, but also a complete reimagining of day-to-day management.

We undertook extensive consultations with doctors, nurses, and administrative staff. Gaining their trust was paramount. By committing to timely salary payments for the CIRP period and transparently communicating the process, we were able to stem the exodus of talent and reassure those who remained. Roles were reassessed and responsibilities realigned, always in partnership with the staff who knew the institution best.

Running a hospital under CIRP is a delicate act. On one hand, there is the need to comply strictly with IBC timelines and procedures-180 days provided under the IBC (*with every extension scrutinized by the CoC and justified to the adjudicating authority*). On the other, there is the operational imperative: ensuring that patient care is never compromised, that suppliers continue to provide essential medicines and equipment, and that



regulatory compliances (*from clinical standards to statutory filings*) are meticulously maintained. This dual focus-on compliance and continuity was central to our approach.

3. The Power of Process: Marketing, Negotiation and Resolution

With operations stabilized, the next step was value maximization. An extensive marketing campaign was launched, attracting interest from across the country. This resulted in six competitive resolution plans, each scrutinized for feasibility, value, and long-term viability. Negotiations were intense, but always driven by the objective of preserving the hospital's core mission.

The Committee of Creditors (CoC) played a decisive role; their commercial wisdom, prompt approvals, and active engagement ensured that the process moved forward without delay. The final resolution plan-a rare one-day repayment scheme-delivered 100% recovery for creditors and a significant pay-out for shareholders. The adjudicating authority approved the plan in record time, recognizing the unique nature of the industry. Payments were made swiftly, settling over 750 claims and setting the hospital on a renewed path. The process restored faith in the law and trust in the system for numerous families in the city.

Reflecting on this journey, it is clear that the IBC's success rests on the seamless interplay of its foundational pillars:

- **Regulatory Oversight:** The Insolvency and Bankruptcy Board of India (IBBI) ensures that processes are fair, transparent, and efficient, setting the tone for all stakeholders.
- **Judicial Efficiency:** Adjudicating authorities such as the NCLT play a crucial role in timely admissions and approvals, especially for assets of public importance.
- **Professional Expertise and Integrity:** Insolvency professionals, supported by experts in finance and law, bring technical rigor and operational insight, critical for complex cases like hospitals.
- **Creditors' Commercial Wisdom:** The CoC's active involvement and timely decisions are the linchpin of successful resolutions, balancing recovery with sustainability.

When these pillars work in harmony, the IBC delivers on its promise-not just as a recovery tool, but as a framework for genuine revival.

This case reinforced a fundamental truth: the IBC is most effective when its processes are followed both in letter and in spirit. Timely intervention, transparent communication, and stakeholder collaboration are not just best practices-they are imperatives. For healthcare institutions, where the stakes are life and death, these principles are magnified.

The IBC has empowered creditors, protected jobs, and preserved economic value across sectors. Perhaps its greatest achievement is catalysing a cultural shift-from prolonged distress and erosion of value, to swift, structured, and humane resolutions.



4. Conclusion

In conclusion, IBC has been a transformative reform in India's corporate and financial landscape. This case exemplifies how the IBC's core objectives-maximizing asset value, ensuring time-bound resolution, protecting creditor interests, and reviving viable businesses-can be achieved when stakeholders act with urgency, transparency, and collaboration.

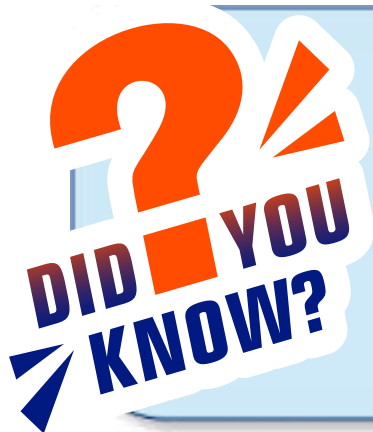
The successful turnaround of a distressed healthcare institution not only safeguarded critical community services but also restored faith in the legal framework among employees, creditors, and the wider public.

This journey underscores that the true strength of the IBC lies in its ability to balance commercial imperatives with broader societal needs, delivering not just financial recovery, but genuine revival and renewed trust in the system.

As India's insolvency regime matures, ongoing commitment to the Code's spirit and objectives will be essential to sustaining economic growth and business confidence.



8) Name this lost and found species.



Beware, your bed at home could have more than 6 billion dust mites, office chair might not!



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Reckoner Of Due Dates For GST Returns

Form GSTR-1

Due Dates for GSTR - 1 - FY 2017-18

Period	Due Date	Remarks	Period	Due Date	Remarks
Jul-17	10-Aug-17	Section 37(1) of CGST Act, 2017 *	Oct-17	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	05-Sep-17	Notfn. 18/2017- C.T. dt. 08.08.2017 **		10-Dec-17	Section 37(1) of CGST Act, 2017 *
	10-Sep-17	Notfn. 29/2017- C.T. dt. 05.09.2017 **	Nov-17	10-Jan-18	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^
	03-Oct-17	Notfn. 30/2017- C.T. dt. 11.09.2017 ^		10-Jan-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^
	10-Oct-17	Notfn. 30/2017- C.T. dt. 11.09.2017 ^^		31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	31-Dec-17	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^	Dec-17	10-Jan-18	Section 37(1) of CGST Act, 2017 *
	10-Jan-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^		10-Feb-18	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^		10-Feb-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^
Aug-17	10-Sep-17	Section 37(1) of CGST Act, 2017 *		31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	20-Sep-17	Notfn. 18/2017- C.T. dt. 08.08.2017 **		10-Feb-18	Section 37(1) of CGST Act, 2017 *
	05-Oct-17	Notfn. 29/2017- C.T. dt. 05.09.2017 **	Jan-18	10-Mar-18	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^
	31-Dec-17	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^		10-Mar-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^
	10-Jan-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^		31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^		10-Mar-18	Section 37(1) of CGST Act, 2017 *
Sep-17	10-Oct-17	Section 37(1) of CGST Act, 2017 *	Feb-18	10-Apr-18	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^
	31-Dec-17	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^		10-Apr-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^
	10-Jan-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^		31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^		10-Apr-18	Section 37(1) of CGST Act, 2017 *
	10-Nov-17	Section 37(1) of CGST Act, 2017 *	Mar-18	10-May-18	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^
Oct-17	31-Dec-17	Notfn. 58/2017- C.T. dt. 15.11.2017 ^^^		10-May-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^
	10-Jan-18	Notfn. 72/2017- C.T. dt. 29.12.2017 ^^^		31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^

* Original due date of all taxpayers

** Extended due date for all taxpayers

^ Extended due date for taxpayers having turnover more than 100

^^ Extended due date for taxpayers having turnover less than or equal to 100

^^^ Extended due date for taxpayers having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY

Note1: "turnover" means "turnover in State" or "turnover in Union territory" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess

Note2: "aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess



Due Dates for GSTR - 1 - FY 2018-19

Period	Due Date	Remarks	Period	Due Date	Remarks
	10-May-18	Section 37(1) of CGST Act,2017 *	10-Nov-18		Section 37(1) of CGST Act,2017 *
Apr-18	31-May-18	Notfn. 18/2018- C.T. dt. 28.03.2018 ^^^	11-Nov-18		Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^	Oct-18	11-Nov-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	10-Jun-18	Section 37(1) of CGST Act,2017 *	30-Nov-18		Notfn. 63/2018- C.T. dt. 29.11.2018 ##
May-18	10-Jun-18	Notfn. 18/2018- C.T. dt. 28.03.2018 ^^^	20-Dec-18		Notfn. 63/2018- C.T. dt. 29.11.2018 ###
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^	10-Dec-18		Section 37(1) of CGST Act,2017 *
	10-Jul-18	Section 37(1) of CGST Act,2017 *	Nov-18	11-Dec-18	Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^
Jun-18	10-Jul-18	Notfn. 18/2018- C.T. dt. 28.03.2018 ^^^	11-Dec-18		Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^	Dec-18	10-Jan-19	Section 37(1) of CGST Act,2017 *
	10-Aug-18	Section 37(1) of CGST Act,2017 *	11-Jan-19		Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^
Jul-18	11-Aug-18	Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^	10-Feb-19		Section 37(1) of CGST Act,2017 *
	05-Oct-18	Notfn. 37/2018- C.T. dt. 24.08.2018 #	11-Feb-19		Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^	Jan-19	10-Mar-19	Section 37(1) of CGST Act,2017 *
	10-Sep-18	Section 37(1) of CGST Act,2017 *	Feb-19	11-Mar-19	Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^
Aug-18	11-Sep-18	Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^	10-Apr-19		Section 37(1) of CGST Act,2017 *
	10-Oct-18	Notfn. 37/2018- C.T. dt. 24.08.2018 #	Mar-19	11-Apr-19	Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^		13-Apr-19	Notfn. 17/2019- C.T. dt. 10.04.2019 **
	10-Oct-18	Section 37(1) of CGST Act,2017 *			
Sep-18	11-Oct-18	Notfn. 32/2018- C.T. dt. 10.08.2018 ^^^			
	31-Oct-18	Notfn. 44/2018- C.T. dt. 10.09.2018 ^^^			
	30-Nov-18	Notfn. 63/2018- C.T. dt. 29.11.2018 ##			

* Original due date of all taxpayers

** Extended due date for all taxpayers

^^^ Extended due date for taxpayers having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY

Extended due date for taxpayers in the State of Kerala; in Kodagu district in the State of Karnataka; and in Mahe in the UT of Puducherry

Extended due date for taxpayers in Srikakulam district in the State of Andhra Pradesh

Extended due date for taxpayers in uddalore, Thiruvavur, Pudukkottai, Dindigul, Nagapattinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu

For Your Knowledge!

GST System Statistics

As on 30th April, 2025


1.51 Cr.
Registered Tax Payer


160.00 Cr.
Total Returns filed *


607.12 Cr.
E-Way Bill *


2,396 Cr.
Total Invoice upload *


90.38 Lakh Cr.
Payment through the portal *


40.09 Cr.
Total no. of payment transactions *


32.65 Lakh
Highest Returns Transactions in a day


11.15 Lakh
Highest Payment Transactions in a day

* Cumulative figure



Due Dates for GSTR - 1 - FY 2019-20

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-19	11-May-19	Notfn. 12/2019- C.T. dt. 07.03.2019 ^^^	11-Nov-19	Notfn. 46/2019- C.T. dt. 09.10.2019 ^^^	
	10-Jun-19	Notfn. 23/2019- C.T. dt. 11.05.2019 \$	Oct-19		Notfn. 58/2019- C.T. dt. 26.11.2019 as amended by Notfn. 64/2019- C.T. dt. 12.12.2019 and Notfn. 22/2020- C.T. dt. 23.03.2020 \$\$
May-19	11-Jun-19	Notfn. 12/2019- C.T. dt. 07.03.2019 ^^^	24-Mar-20		
Jun-19	11-Jul-19	Notfn. 12/2019- C.T. dt. 07.03.2019 ^^^	11-Dec-19	Notfn. 46/2019- C.T. dt. 09.10.2019 ^^^	
	11-Aug-19	Notfn. 28/2019- C.T. dt. 28.06.2019 ^^^	Nov-19	31-Dec-19	Notfn. 76/2019- C.T. dt. 26.12.2019 \$\$\$
Jul-19		Notfn. 53/2019- C.T. dt. 14.11.2019 as amended by Notfn. 57/2019- C.T. dt. 26.11.2019, Notfn. 63/2019- C.T. dt. 30.11.2019 and Notfn. 23/2020- C.T. dt. 23.03.2020 \$\$	24-Mar-20		Notfn. 22/2020- C.T. dt. 23.03.2020 \$\$\$\$
	24-Mar-20		11-Jan-20		Notfn. 46/2019- C.T. dt. 09.10.2019 ^^^
	11-Sep-19	Notfn. 28/2019- C.T. dt. 28.06.2019 ^^^	Dec-19	24-Mar-20	Notfn. 22/2020- C.T. dt. 23.03.2020 \$\$\$\$
Aug-19		Notfn. 53/2019- C.T. dt. 14.11.2019 as amended by Notfn. 57/2019- C.T. dt. 26.11.2019, Notfn. 63/2019- C.T. dt. 30.11.2019 and Notfn. 23/2020- C.T. dt. 23.03.2020 \$\$	11-Feb-20		Notfn. 46/2019- C.T. dt. 09.10.2019 ^^^
	24-Mar-20		Jan-20	24-Mar-20	Notfn. 22/2020- C.T. dt. 23.03.2020 \$\$\$\$
	11-Oct-19	Notfn. 28/2019- C.T. dt. 28.06.2019 ^^^	11-Mar-20		Notfn. 46/2019- C.T. dt. 09.10.2019 ^^^
Sep-19		Notfn. 53/2019- C.T. dt. 14.11.2019 as amended by Notfn. 57/2019- C.T. dt. 26.11.2019, Notfn. 63/2019- C.T. dt. 30.11.2019 and Notfn. 23/2020- C.T. dt. 23.03.2020 \$\$	Feb-20	24-Mar-20	Notfn. 22/2020- C.T. dt. 23.03.2020 \$\$\$\$
	24-Mar-20		Mar-20	11-Apr-20	Notfn. 46/2019- C.T. dt. 09.10.2019 ^^^

^^^ Extended due date for taxpayers having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY

\$ Extended due date for taxpayers in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha

\$\$ Extended due date for taxpayers in the State of Jammu and Kashmir and having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY

\$\$\$ Extended due date for taxpayers in the State of Assam, Manipur or Tripura and having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY

\$\$\$\$ Extended due date for taxpayers in the UT of Jammu and Kashmir or the UT of Ladakh and having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY

Due Dates for GSTR - 1 - FY 2020-21

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-20	11-May-20	Notfn. 28/2020- C.T. dt. 23.03.2020 ^^^			
May-20	11-Jun-20	Notfn. 28/2020- C.T. dt. 23.03.2020 ^^^	Dec-20	11-Jan-21	Notfn. 75/2020- C.T. dt. 15.10.2020 read with Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jun-20	11-Jul-20	Notfn. 28/2020- C.T. dt. 23.03.2020 ^^^			
Jul-20	11-Aug-20	Notfn. 28/2020- C.T. dt. 23.03.2020 ^^^	Jan-21	11-Feb-21	Notfn. 75/2020- C.T. dt. 15.10.2020 read with Notfn. 83/2020- C.T. dt. 10.11.2020 **
Aug-20	11-Sep-20	Notfn. 28/2020- C.T. dt. 23.03.2020 ^^^			
Sep-20	11-Oct-20	Notfn. 28/2020- C.T. dt. 23.03.2020 ^^^	Feb-21	11-Mar-21	Notfn. 75/2020- C.T. dt. 15.10.2020 read with Notfn. 83/2020- C.T. dt. 10.11.2020 **
Oct-20	11-Nov-20	Notfn. 75/2020- C.T. dt. 15.10.2020 read with Notfn. 83/2020- C.T. dt. 10.11.2020 **			
Nov-20	11-Dec-20	Notfn. 75/2020- C.T. dt. 15.10.2020 read with Notfn. 83/2020- C.T. dt. 10.11.2020 **	Mar-21	11-Apr-21	Notfn. 75/2020- C.T. dt. 15.10.2020 read with Notfn. 83/2020- C.T. dt. 10.11.2020 **

** Extended due date for all taxpayers

^^^ Extended due date for taxpayers having aggregate turnover of more than 1.5 Cr. in the preceding FY or the current FY



Due Dates for GSTR - 1 - FY 2021-22

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-21	11-May-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Sep-21	11-Oct-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **
	26-May-21	Notfn. 12/2021- C.T. dt. 01.05.2021 **	Oct-21	11-Nov-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **
May-21	11-Jun-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Nov-21	11-Dec-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **
	26-Jun-21	Notfn. 17/2021- C.T. dt. 01.06.2021 **	Dec-21	11-Jan-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jun-21	11-Jul-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Jan-21	11-Feb-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jul-21	11-Aug-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Feb-21	11-Mar-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Aug-21	11-Sep-21	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Mar-21	11-Apr-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **

** Extended due date for all taxpayers

Due Dates for GSTR - 1 - FY 2022-23

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-22	11-May-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Nov-22	11-Dec-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **
May-22	11-Jun-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **		13-Dec-22	Notfn. 25/2022- C.T. dt. 13.12.2022 @
Jun-22	11-Jul-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Dec-22	11-Jan-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jul-22	11-Aug-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Jan-23	11-Feb-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Aug-22	11-Sep-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Feb-23	11-Mar-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Sep-22	11-Oct-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Mar-23	11-Apr-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Oct-22	11-Nov-22	Notfn. 83/2020- C.T. dt. 10.11.2020 **			

** Extended due date for all taxpayers

@ Extended due date for taxpayers in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvallur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu

Due Dates for GSTR - 1 - FY 2023-24

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-23	11-May-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Jul-23	11-Aug-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
	25-Aug-23	Notfn. 11/2023- C.T. dt. 24.05.2023 as amended by Notfn. 14/2023- C.T. dt. 19.06.2023, Notfn. 18/2023- C.T. dt. 17.07.2023 and Notfn. 41/2023- C.T. dt. 25.08.2023 @@		25-Aug-23	Notfn. 41/2023- C.T. dt. 25.08.2023 @@
			Aug-23	11-Sep-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
May-23	11-Jun-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Sep-23	11-Oct-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
	25-Aug-23	Notfn. 14/2023- C.T. dt. 19.06.2023, Notfn. 18/2023- C.T. dt. 17.07.2023 and Notfn. 41/2023- C.T. dt. 25.08.2023 @@	Oct-23	11-Nov-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
			Nov-23	11-Dec-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jun-23	11-Jul-23	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Dec-23	11-Jan-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **
	25-Aug-23	Notfn. 18/2023- C.T. dt. 17.07.2023 and Notfn. 41/2023- C.T. dt. 25.08.2023 @@	Jan-24	11-Feb-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **
			Feb-24	11-Mar-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **
			Mar-24	11-Apr-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **
				12-Apr-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **

** Extended due date for all taxpayers

@@ Extended due date for taxpayers in the State of Manipur



Due Dates for GSTR - 1 - FY 2024-25

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-24	11-May-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Nov-24	11-Dec-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **
May-24	11-Jun-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **		11-Jan-25	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jun-24	11-Jul-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Dec-24	13-Jan-25	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Jul-24	11-Aug-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **		11-Feb-25	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Aug-24	11-Sep-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Jan-25	11-Mar-25	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Sep-24	11-Oct-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Feb-25	11-Apr-25	Notfn. 83/2020- C.T. dt. 10.11.2020 **
Oct-24	11-Nov-24	Notfn. 83/2020- C.T. dt. 10.11.2020 **	Mar-25		

** Extended due date for all taxpayers

Form GSTR-3B

Due Dates for GSTR - 3B - FY 2017-18

Period	Due Date	Remarks	Period	Due Date	Remarks
Jul-17	20-Aug-17	Notfn. 21/2017- C.T. dt. 08.08.2017 *	Dec-17	20-Jan-18	Notfn. 35/2017- C.T. dt. 15.09.2017 *
	25-Aug-17	Notfn. 24/2017- C.T. dt. 21.08.2017 **		22-Jan-18	Notfn. 02/2018- C.T. dt. 20.01.2018 **
Aug-17	20-Sep-17	Notfn. 21/2017- C.T. dt. 08.08.2017 *	Jan-18	20-Feb-18	Notfn. 56/2017- C.T. dt. 15.11.2017 *
Sep-17	20-Oct-17	Notfn. 35/2017- C.T. dt. 15.09.2017 *	Feb-18	20-Mar-18	Notfn. 56/2017- C.T. dt. 15.11.2017 *
Oct-17	20-Nov-17	Notfn. 35/2017- C.T. dt. 15.09.2017 *	Mar-18	20-Apr-18	Notfn. 56/2017- C.T. dt. 15.11.2017 *
Nov-17	20-Dec-17	Notfn. 35/2017- C.T. dt. 15.09.2017 *			

* Original due date of all taxpayers

** Extended due date for all taxpayers

Due Dates for GSTR - 3B - FY 2018-19

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-18	20-May-18	Notfn. 16/2018- C.T. dt. 23.03.2018 *	Sep-18	30-Nov-18	Notfn. 62/2018- C.T. dt. 29.11.2018 ^^
	22-May-18	Notfn. 23/2018- C.T. dt. 18.05.2018 **		20-Nov-18	Notfn. 34/2018- C.T. dt. 10.08.2018 *
May-18	20-Jun-18	Notfn. 16/2018- C.T. dt. 23.03.2018 *	Oct-18	30-Nov-18	Notfn. 62/2018- C.T. dt. 29.11.2018 ^^
Jun-18	20-Jul-18	Notfn. 16/2018- C.T. dt. 23.03.2018 *		20-Dec-18	Notfn. 62/2018- C.T. dt. 29.11.2018 ^^
	20-Aug-18	Notfn. 34/2018- C.T. dt. 10.08.2018 *	Nov-18	20-Dec-18	Notfn. 34/2018- C.T. dt. 10.08.2018 *
Jul-18	24-Aug-18	Notfn. 35/2018- C.T. dt. 21.08.2018 **	Dec-18	20-Jan-19	Notfn. 34/2018- C.T. dt. 10.08.2018 *
	05-Oct-18	Notfn. 36/2018- C.T. dt. 24.08.2018 ^	Jan-19	20-Feb-19	Notfn. 34/2018- C.T. dt. 10.08.2018 *
Aug-18	20-Sep-18	Notfn. 34/2018- C.T. dt. 10.08.2018 *	Feb-19	20-Mar-19	Notfn. 34/2018- C.T. dt. 10.08.2018 *
	10-Oct-18	Notfn. 36/2018- C.T. dt. 24.08.2018 ^	Mar-19	20-Apr-19	Notfn. 34/2018- C.T. dt. 10.08.2018 *
Sep-18	20-Oct-18	Notfn. 34/2018- C.T. dt. 10.08.2018 *		23-Apr-19	Notfn. 19/2019- C.T. dt. 22.04.2019 **
	25-Oct-18	Notfn. 55/2018- C.T. dt. 21.10.2018 **			

* Original due date of all taxpayers

** Extended due date for all taxpayers

^ Extended due date for taxpayers of Kerala, Mahe (Puducherry) and Kodagu (Karnataka)

^^ Extended due date for taxpayers of Srikakulam district in the State of Andhra Pradesh

^^^ Extended due date for taxpayers of Cuddalore, Thiruvavur, Pudukkottai, Dindigul, Nagapattinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu



Due Dates for GSTR - 3B - FY 2019-20

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-19	20-May-19	Notfn. 13/2019- C.T. dt. 07.03.2019 *	Dec-19	20-Jan-20	Notfn. 44/2019- C.T. dt. 09.10.2019 *
	20-Jun-19	Notfn. 24/2019- C.T. dt. 11.05.2019 @		20-Feb-20	Notfn. 44/2019- C.T. dt. 09.10.2019 *
May-19	20-Jun-19	Notfn. 13/2019- C.T. dt. 07.03.2019 *	Jan-20	22-Feb-20	Notfn. 07/2020- C.T. dt. 03.02.2020 #
Jun-19	20-Jul-19	Notfn. 13/2019- C.T. dt. 07.03.2019 *		24-Feb-20	Notfn. 07/2020- C.T. dt. 03.02.2020 ##
	20-Aug-19	Notfn. 29/2019- C.T. dt. 28.06.2019 *		20-Mar-20	Notfn. 44/2019- C.T. dt. 09.10.2019 *
Jul-19	22-Aug-19	Notfn. 37/2019- C.T. dt. 21.08.2019 **	Feb-20	22-Mar-20	Notfn. 07/2020- C.T. dt. 03.02.2020 #
	20-Sep-19	Notfn. 37/2019- C.T. dt. 21.08.2019 @@		24-Mar-20	Notfn. 07/2020- C.T. dt. 03.02.2020 ##
Aug-19	20-Sep-19	Notfn. 29/2019- C.T. dt. 28.06.2019 *		20-Apr-20	Notfn. 44/2019- C.T. dt. 09.10.2019 *
Sep-19	20-Oct-19	Notfn. 29/2019- C.T. dt. 28.06.2019 *	Mar-20	22-Apr-20	Notfn. 07/2020- C.T. dt. 03.02.2020 #
Oct-19	20-Nov-19	Notfn. 44/2019- C.T. dt. 09.10.2019 *		24-Apr-20	Notfn. 07/2020- C.T. dt. 03.02.2020 ##
	20-Dec-19	Notfn. 44/2019- C.T. dt. 09.10.2019 *			
Nov-19	23-Dec-19	Notfn. 73/2019- C.T. dt. 23.12.2019 **			
	31-Dec-19	Notfn. 77/2019- C.T. dt. 26.12.2019 @@@			

* Original due date of all taxpayers

** Extended due date for all taxpayers

@ Extended due date for taxpayers in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha.

@@ Extended due date for taxpayers in certain districts of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha, Uttarakhand and in the state of J&K

@@@ Extended due date for taxpayers in the states of Assam, Manipur, Meghalaya and Tripura

Extended due date for taxpayers having aggregate turnover upto 5 Cr. in States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the UTs of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

Extended due date for taxpayers having aggregate turnover upto 5 Cr. in States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

For Your Knowledge!

Number of GSTINS as on 30th April 2025

Jammu and Kashmir	Himachal Pradesh	Punjab	Chandigarh	Uttarakhand	Haryana	Delhi	Rajasthan	Uttar Pradesh	Bihar
1,52,182	1,30,321	4,17,089	31,979	2,07,131	5,67,645	8,08,536	9,12,814	20,00,650	6,56,678
Sikkim	Arunachal Pradesh	Nagaland	Manipur	Mizoram	Tripura	Meghalaya	Assam	West Bengal	Jharkhand
11,549	20,079	11,019	14,834	8,756	33,411	31,291	2,30,977	7,87,258	2,12,084
Odisha	Chhattisgarh	Madhya Pradesh	Gujarat	Dadra and Nagar Haveli	Maharashtra	Karnataka	Goa	Lakshadweep	Kerala
3,50,920	1,90,287	5,68,106	12,70,000	16,222	18,35,603	10,46,509	46,682	469	4,25,900
Tamil Nadu	Puducherry	Andaman and Nicobar Islands	Telangana	Andhra Pradesh	Ladakh	Other Territory	OIDAR	Total	
11,69,253	25,072	6,078	5,43,469	4,28,081	9,729	726	698	1,51,80,087	



Due Dates for GSTR - 3B - FY 2020-21

Period	Due Date	Remarks	Period	Due Date	Remarks
	20-May-20	Notfn. 29/2020- C.T. dt. 23.03.2020 *		20-Oct-20	Notfn. 29/2020- C.T. dt. 23.03.2020 *
Apr-20	22-May-20	Notfn. 29/2020- C.T. dt. 23.03.2020 #	Sep-20	22-Oct-20	Notfn. 29/2020- C.T. dt. 23.03.2020 #
	24-May-20	Notfn. 29/2020- C.T. dt. 23.03.2020 ##		24-Oct-20	Notfn. 29/2020- C.T. dt. 23.03.2020 ##
	20-Jun-20	Notfn. 29/2020- C.T. dt. 23.03.2020 *		20-Nov-20	Notfn. 76/2020- C.T. dt. 15.10.2020 *
	22-Jun-20	Notfn. 29/2020- C.T. dt. 23.03.2020 #	Oct-20	22-Nov-20	Notfn. 76/2020- C.T. dt. 15.10.2020 #
May-20	24-Jun-20	Notfn. 29/2020- C.T. dt. 23.03.2020 ##		24-Nov-20	Notfn. 76/2020- C.T. dt. 15.10.2020 ##
	27-Jun-20	Notfn. 36/2020- C.T. dt. 03.04.2020 ###		20-Dec-20	Notfn. 76/2020- C.T. dt. 15.10.2020 *
	12-Jul-20	Notfn. 36/2020- C.T. dt. 03.04.2020 #	Nov-20	22-Dec-20	Notfn. 76/2020- C.T. dt. 15.10.2020 #
	14-Jul-20	Notfn. 36/2020- C.T. dt. 03.04.2020 ##		24-Dec-20	Notfn. 76/2020- C.T. dt. 15.10.2020 ##
	20-Jul-20	Notfn. 29/2020- C.T. dt. 23.03.2020 *		20-Jan-21	Notfn. 76/2020- C.T. dt. 15.10.2020 *
Jun-20	22-Jul-20	Notfn. 29/2020- C.T. dt. 23.03.2020 #	Dec-20	22-Jan-21	Notfn. 76/2020- C.T. dt. 15.10.2020 #
	24-Jul-20	Notfn. 29/2020- C.T. dt. 23.03.2020 ##		24-Jan-21	Notfn. 76/2020- C.T. dt. 15.10.2020 ##
	20-Aug-20	Notfn. 29/2020- C.T. dt. 23.03.2020 *		20-Feb-21	Notfn. 76/2020- C.T. dt. 15.10.2020 *
Jul-20	22-Aug-20	Notfn. 29/2020- C.T. dt. 23.03.2020 #	Jan-21	22-Feb-21	Notfn. 76/2020- C.T. dt. 15.10.2020 #
	24-Aug-20	Notfn. 29/2020- C.T. dt. 23.03.2020 ##		24-Feb-21	Notfn. 76/2020- C.T. dt. 15.10.2020 ##
	20-Sep-20	Notfn. 29/2020- C.T. dt. 23.03.2020 *		20-Mar-21	Notfn. 76/2020- C.T. dt. 15.10.2020 *
	22-Sep-20	Notfn. 29/2020- C.T. dt. 23.03.2020 #	Feb-21	22-Mar-21	Notfn. 76/2020- C.T. dt. 15.10.2020 #
Aug-20	24-Sep-20	Notfn. 29/2020- C.T. dt. 23.03.2020 ##		24-Mar-21	Notfn. 76/2020- C.T. dt. 15.10.2020 ##
	01-Oct-20	Notfn. 54/2020- C.T. dt. 24.06.2020 #		20-Apr-21	Notfn. 76/2020- C.T. dt. 15.10.2020 *
	03-Oct-20	Notfn. 54/2020- C.T. dt. 24.06.2020 ##	Mar-21	22-Apr-21	Notfn. 76/2020- C.T. dt. 15.10.2020 #
				24-Apr-21	Notfn. 76/2020- C.T. dt. 15.10.2020 ##

* Original due date of all taxpayers

** Extended due date for all taxpayers

Extended due date for taxpayers having aggregate turnover upto 5 Cr. in States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the UTs of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

Extended due date for taxpayers having aggregate turnover upto 5 Cr. in States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

Extended due date for taxpayers having aggregate turnover more than 5 Cr.

Due Dates for GSTR - 3B - FY 2021-22

Period	Due Date	Remarks
April 2021 to March 2022	20th day of month succeeding the month	Notfn. 76/2020- C.T. dt. 15.10.2020 **

Note: However, wef 01.01.2021 due date for furnishing of GSTR-3B has been provided u/r 61(1) of CGST Rules and it can be extended u/s 39(6) of CGST Act.

** Extended due date for all taxpayers



Due Dates for GSTR - 3B - FY 2022-23

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-22	20-May-22	Section 39 of CGST Act,2017 *	Sep-22	21-Oct-22	Notfn. 21/2022- C.T. dt. 21.10.2022 **
	24-May-22	Notfn. 05/2022- C.T. dt. 17.05.2022 **	Oct-22	20-Nov-22	Section 39 of CGST Act,2017 *
May-22	20-Jun-22	Section 39 of CGST Act,2017 *	Nov-22	20-Dec-22	Section 39 of CGST Act,2017 *
Jun-22	20-Jul-22	Section 39 of CGST Act,2017 *	Dec-22	20-Jan-23	Section 39 of CGST Act,2017 *
Jul-22	20-Aug-22	Section 39 of CGST Act,2017 *	Jan-23	20-Feb-23	Section 39 of CGST Act,2017 *
Aug-22	20-Sep-22	Section 39 of CGST Act,2017 *	Feb-23	20-Mar-23	Section 39 of CGST Act,2017 *
Sep-22	20-Oct-22	Section 39 of CGST Act,2017 *	Mar-23	20-Apr-23	Section 39 of CGST Act,2017 *

* Original due date for all taxpayers

** Extended due date for all taxpayers

Due Dates for GSTR - 3B - FY 2023-24

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-23	20-May-23	Section 39 of CGST Act,2017 *	Jul-23	20-Aug-23	Section 39 of CGST Act,2017 *
	25-Aug-23	Notfn. 12/2023- C.T. dt. 24.05.2023 as amended by Notfn. no. 15/2023- C.T. dt. 19.06.2023, 19/2023- C.T. dt. 17.07.2023 and 42/2023- C.T. dt. 25.08.2023 \$	Aug-23	25-Aug-23	Notfn. 12/2023- C.T. dt. 24.05.2023 as amended by Notfn. no. 42/2023- C.T. dt. 25.08.2023 \$
May-23	20-Jun-23	Section 39 of CGST Act,2017 *	Sep-23	20-Sep-23	Section 39 of CGST Act,2017 *
	25-Aug-23	Notfn. 12/2023- C.T. dt. 24.05.2023 as amended by Notfn. no. 15/2023- C.T. dt. 19.06.2023, 19/2023- C.T. dt. 17.07.2023 and 42/2023- C.T. dt. 25.08.2023 \$	Oct-23	20-Oct-23	Section 39 of CGST Act,2017 *
Jun-23	30-Jun-23	Notfn. 17/2023- C.T. dt. 27.06.2023 \$\$	Nov-23	20-Nov-23	Section 39 of CGST Act,2017 *
	20-Jul-23	Section 39 of CGST Act,2017 *	Dec-23	20-Dec-23	Section 39 of CGST Act,2017 *
Jun-23	25-Aug-23	Notfn. 12/2023- C.T. dt. 24.05.2023 as amended by Notfn. no. 19/2023- C.T. dt. 17.07.2023 and 42/2023- C.T. dt. 25.08.2023 \$	Jan-24	27-Dec-23	Notfn. 55/2023-C.T. dt. 20.12.2023 \$\$\$
			Feb-24	10-Jan-24	Notfn. 01/2024-C.T. dt. 05.01.2024 \$\$\$\$
			Mar-24	20-Jan-24	Section 39 of CGST Act,2017 *
				20-Feb-24	Section 39 of CGST Act,2017 *
				20-Mar-24	Section 39 of CGST Act,2017 *
				20-Apr-24	Section 39 of CGST Act,2017 *

* Original due date for all taxpayers

\$ Extended due date for taxpayers in the State of Manipur

\$\$ Extended due date for taxpayers in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat

\$\$\$ Extended due date for taxpayers in the districts of Chennai, Tiruvallur, Chengalpattu & Kancheepuram in Tamil Nadu

\$\$\$\$ Extended due date for taxpayers in the districts of Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi & Virudhunagar in Tamil Nadu



Due Dates for GSTR - 3B - FY 2024-25

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-24	20-May-24	Section 39 of CGST Act,2017 *	Oct-24	30-Nov-24	Notfn. 29/2024- C.T. dt. 27.11.2024 \$
May-24	20-Jun-24	Section 39 of CGST Act,2017 *		11-Dec-24	Notfn. 30/2024- C.T. dt. 10.12.2024 ++
Jun-24	20-Jul-24	Section 39 of CGST Act,2017 *	Nov-24	20-Dec-24	Section 39 of CGST Act,2017 *
Jul-24	20-Aug-24	Section 39 of CGST Act,2017 *	Dec-24	20-Jan-25	Section 39 of CGST Act,2017 *
Aug-24	20-Sep-24	Section 39 of CGST Act,2017 *		22-Jan-25	Notfn. 02/2025- C.T. dt. 10.01.2025 **
Sep-24	20-Oct-24	Section 39 of CGST Act,2017 *	Jan-25	20-Feb-25	Section 39 of CGST Act,2017 *
Oct-24	20-Nov-24	Section 39 of CGST Act,2017 *	Feb-25	20-Mar-25	Section 39 of CGST Act,2017 *
	21-Nov-24	Notfn. 26/2024- C.T. dt. 18.11.2024 +	Mar-25	20-Apr-25	Section 39 of CGST Act,2017 *

* Original/ prescribed due date for all taxpayers

** Extended due date for all taxpayers

+ Extended due date for taxpayers in the state of Maharashtra & Jharkhand

\$ Extended due date for taxpayers in the State of Manipur

++ Extended due date for taxpayers in the district of Murshidabad in the state of West Bengal

Form GST CMP-08 and Form GSTR-4

Due Dates for GSTR - 4 - FY 2017-18

Period	Due Date	Remarks
FORM GSTR-4 (Quarterly)		
July 2017 to September 2017	18-Oct-17	Section 39 of CGST Act,2017 *
	15-Nov-17	Notfn. vide 41/2017- C.T. dt. 13.10.2017 **
	24-Dec-17	Notfn. vide 59/2017- C.T. dt. 15.11.2017 **
October 2017 to December 2017	18-Jan-17	Section 39 of CGST Act,2017 *
January 2018 to March 2018	18-Apr-18	Section 39 of CGST Act,2017 *

* Original due date for all taxpayers

** Extended due date for all taxpayers

Due Dates for GSTR - 4 - FY 2018-19

Period	Due Date	Remarks
FORM GSTR-4 (Quarterly)		
April 2018 to June 2018	18-Jul-18	Section 39 of CGST Act,2017 *
July 2018 to Sep 2018	18-Oct-18	Section 39 of CGST Act,2017 *
	30-Nov-18	Notfn. vide 65/2018- C.T. dt. 29.11.2018 ^
October 2017 to December 2017	18-Jan-19	Section 39 of CGST Act,2017 *
January 2018 to March 2018	18-Apr-19	Section 39 of CGST Act,2017 *

* Original due date for all taxpayers

^ Extended due date for taxpayers in Srikakulam district in the State of Andhra Pradesh



Due Dates for GST CMP-08 AND GSTR - 4 - FY 2019-20

Period	Due Date	Remarks
FORM GST CMP-08 (Quaterly)		
April 2019 to December 2019	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
January 2020 to March 2020	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
	07-Jul-20	Notfn. 34/2020- C.T. dt. 03.04.2020 **
	30-Apr-20	Notfn. 21/2019- C.T. dt. 23.04.2019 *
FORM GSTR-4 (Annual)		
	15-Jul-20	Notfn. 34/2020- C.T. dt. 03.04.2020 **
	31-Aug-20	Notfn. 59/2020- C.T. dt. 13.07.2020 **
	31-Oct-20	Notfn. 64/2020- C.T. dt. 31.08.2020 **

* Original due date for all taxpayers

** Extended due date for all taxpayers

Due Dates for GST CMP-08 AND GSTR - 4 - FY 2020-21

Period	Due Date	Remarks
FORM GST CMP-08 (Quaterly)		
April 2020 to March 2021	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
	30-Apr-21	Notfn. 21/2019- C.T. dt. 23.04.2019 *
FORM GSTR-4 (Annual)		
	31-May-21	Notfn. 10/2021- C.T. dt. 01.05.2021 **
	31-Jul-21	Notfn. 25/2021- C.T. dt. 01.06.2021 **

* Original due date for all taxpayers

** Extended due date for all taxpayers

Due Dates for GST CMP-08 AND GSTR - 4 - FY 2021-22

Period	Due Date	Remarks
FORM GST CMP-08 (Quaterly)		
April 2021 to March 2022	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
FORM GSTR-4 (Annual)	30-Apr-22	Notfn. 21/2019- C.T. dt. 23.04.2019 *

* Original due date for all taxpayers



Due Dates for GST CMP-08 AND GSTR - 4 - FY 2022-23

Period	Due Date	Remarks
FORM GST CMP-08 (Quarterly)		
April 2022 to March 2023	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
FORM GSTR-4 (Annual)	30-Apr-23	Notfn. 21/2019- C.T. dt. 23.04.2019 *

* Original due date for all taxpayers

Due Dates for GST CMP-08 AND GSTR - 4 - FY 2023-24

Period	Due Date	Remarks
FORM GST CMP-08 (Quarterly)		
April 2023 to March 2024	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
FORM GSTR-4 (Annual)	30-Apr-24	Notfn. 21/2019- C.T. dt. 23.04.2019 *

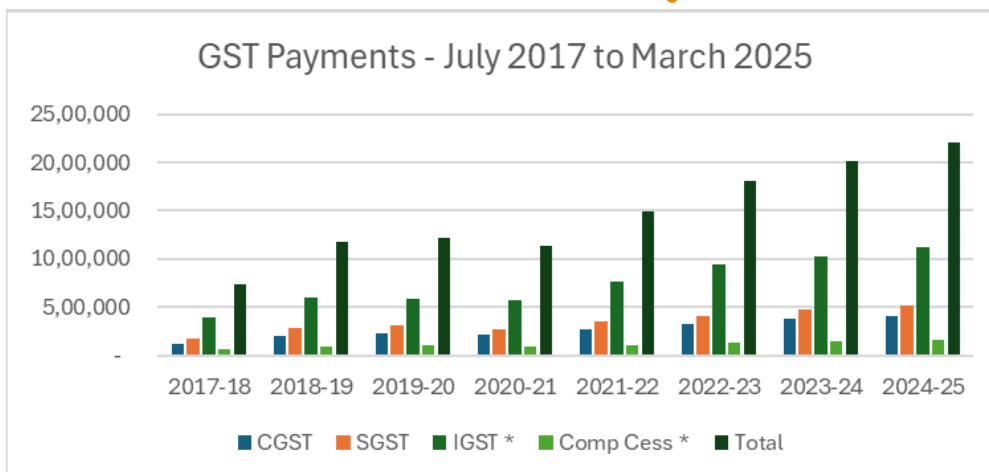
* Original due date for all taxpayers

Due Dates for GST CMP-08 AND GSTR - 4 - FY 2024-25

Period	Due Date	Remarks
FORM GST CMP-08 (Quarterly)		
April 2024 to March 2025	18th day of the month succeeding such quarter	Notfn. 21/2019- C.T. dt. 23.04.2019 *
FORM GSTR-4 (Annual)	30-Jun-25	Notfn. 12/2024- C.T. dt. 10.07.2024 *

* Original due date for all taxpayers

For Your Knowledge!





Form GSTR-6

Due Dates for GSTR - 6 - FY 2017-18

Period	Due Date	Remarks	Period	Due Date	Remarks
	13-Aug-17	Section 39(4) of CGST Act, 2017 *		13-Dec-17	Section 39(4) of CGST Act, 2017 *
	08-Sep-17	Notfn. 26/2017- C.T. dt. 28.08.2017 **		31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **
	13-Oct-17	Notfn. 31/2017- C.T. dt. 11.09.2017 **	Nov-17	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
	15-Nov-17	Notfn. 43/2017- C.T. dt. 13.10.2017 **		31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **
Jul-17	31-Dec-17	Notfn. 62/2017- C.T. dt. 15.11.2017 **		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
	31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **		13-Jan-18	Section 39(4) of CGST Act, 2017 *
	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **		31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **
	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **	Dec-17	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **		31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **
	13-Sep-17	Section 39(4) of CGST Act, 2017 *		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
	23-Sep-17	Notfn. 26/2017- C.T. dt. 28.08.2017 **		13-Feb-17	Section 39(4) of CGST Act, 2017 *
	15-Nov-17	Notfn. 43/2017- C.T. dt. 13.10.2017 **		31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **
Aug-17	31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **		31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **	Jan-18	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **		31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
	13-Oct-17	Section 39(4) of CGST Act, 2017 *		13-Mar-18	Section 39(4) of CGST Act, 2017 *
	15-Nov-17	Notfn. 43/2017- C.T. dt. 13.10.2017 **		31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **
	31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **		31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
Sep-17	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **	Feb-18	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **		31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
	13-Nov-17	Section 39(4) of CGST Act, 2017 *		13-Apr-18	Section 39(4) of CGST Act, 2017 *
	31-Mar-18	Notfn. 08/2018- C.T. dt. 23.01.2018 **		31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **
Oct-17	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **	Mar-18	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **
	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **			

* Original due date for all taxpayers

** Extended due date for all taxpayers





Due Dates for GSTR - 6 - FY 2018-19

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-18	13-May-18	Section 39(4) of CGST Act, 2017 *	Jul-18	13-Aug-18	Section 39(4) of CGST Act, 2017 *
	31-May-18	Notfn. 19/2018- C.T. dt. 28.03.2018 **		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **	Aug-18	13-Sep-18	Section 39(4) of CGST Act, 2017 *
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **		30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **
May-18	13-Jun-18	Section 39(4) of CGST Act, 2017 *	Sep-18	13-Oct-18	Section 39(4) of CGST Act, 2017 *
	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **	Oct-18	13-Nov-18	Section 39(4) of CGST Act, 2017 *
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **	Nov-18	13-Dec-18	Section 39(4) of CGST Act, 2017 *
	13-Jul-18	Section 39(4) of CGST Act, 2017 *	Dec-18	13-Jan-19	Section 39(4) of CGST Act, 2017 *
Jun-18	31-Jul-18	Notfn. 25/2018- C.T. dt. 31.05.2018 **	Jan-19	13-Feb-19	Section 39(4) of CGST Act, 2017 *
	30-Sep-18	Notfn. 30/2018- C.T. dt. 30.07.2018 **	Feb-19	13-Mar-19	Section 39(4) of CGST Act, 2017 *
			Mar-19	13-Apr-19	Section 39(4) of CGST Act, 2017 *

* Original due date for all taxpayers

** Extended due date for all taxpayers

Due Dates for GSTR - 6 - FY 2019-20 to FY 23-24

Period	Month	Due Date	Remarks
2019-20	April 19 to March 20	Within 13 days of the following month	Section 39(4) of CGST Act, 2017 *
2020-21	April 20 to March 21	Within 13 days of the following month	Section 39(4) of CGST Act, 2017 *
2021-22	April 21 to March 22	Within 13 days of the following month	Section 39(4) of CGST Act, 2017 *
2022-23	April 22 to March 23	Within 13 days of the following month	Section 39(4) of CGST Act, 2017 *
2023-24	April 23 to March 24	Within 13 days of the following month	Section 39(4) of CGST Act, 2017 *

* Original due date for all taxpayers

Due Dates for GSTR - 6 - FY 2024-25

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-24	13-May-24	Section 39(4) of CGST Act, 2017 *	Nov-24	13-Dec-24	Section 39(4) of CGST Act, 2017 *
May-24	13-Jun-24	Section 39(4) of CGST Act, 2017 *		13-Jan-24	Section 39(4) of CGST Act, 2017 *
Jun-24	13-Jul-24	Section 39(4) of CGST Act, 2017 *	Dec-24	15-Jan-24	Notfn. 04/2025- C.T. dt. 10.01.2025
Jul-24	13-Aug-24	Section 39(4) of CGST Act, 2017 *		13-Feb-24	Section 39(4) of CGST Act, 2017 *
Aug-24	13-Sep-24	Section 39(4) of CGST Act, 2017 *	Jan-25	13-Mar-24	Section 39(4) of CGST Act, 2017 *
Sep-24	13-Oct-24	Section 39(4) of CGST Act, 2017 *	Feb-25	13-Apr-24	Section 39(4) of CGST Act, 2017 *
Oct-24	13-Nov-24	Section 39(4) of CGST Act, 2017 *	Mar-25		

* Original due date for all taxpayers



Form GSTR-7

Due Dates for GSTR - 7 - FY 2017-18

Period

Due Date

Remarks

Jul-17 to Mar-18

10th day of the
succeeding month

Section 39 of CGST Act, 2017 *

* Original due date for all taxpayers

Due Dates for GSTR - 7 - FY 2018-19

Period Due Date

Remarks

Period Due Date

Remarks

Apr-18	10-May-18	Section 39 of CGST Act, 2017 *
May-18	10-Jun-18	Section 39 of CGST Act, 2017 *
Jun-18	10-Jul-18	Section 39 of CGST Act, 2017 *
Jul-18	10-Aug-18	Section 39 of CGST Act, 2017 *
Aug-18	10-Sep-18	Section 39 of CGST Act, 2017 *
Sep-18	10-Sep-18	Section 39 of CGST Act, 2017 *
	10-Oct-18	Section 39 of CGST Act, 2017 *
Oct-18	31-Jan-19	Notfn. 66/2018-C.T. dated 29.11.2018 **
	28-Feb-19	Notfn. 07/2019-C.T. dated 31.01.2019 **
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **
	10-Dec-18	Section 39 of CGST Act, 2017 *
Nov-18	31-Jan-19	Notfn. 66/2018-C.T. dated 29.11.2018 **
	28-Feb-19	Notfn. 07/2019-C.T. dated 31.01.2019 **

Nov-18	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **
	10-Jan-19	Section 39 of CGST Act, 2017 *
	31-Jan-19	Notfn. 66/2018-C.T. dated 29.11.2018 **
Dec-18	28-Feb-19	Notfn. 07/2019-C.T. dated 31.01.2019 **
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **
	10-Feb-19	Section 39 of CGST Act, 2017 *
Jan-19	28-Feb-19	Notfn. 08/2019-C.T. dated 08.02.2019
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **
Feb-19	10-Mar-19	Section 39 of CGST Act, 2017 *
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **
	10-Apr-19	Section 39 of CGST Act, 2017 *
Mar-19	12-Apr-19	Notfn. 18/2019-C.T. dated 10.04.2019
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **

* Original due date for all taxpayers
** Extended due date for all taxpayers

For Your Knowledge!





Due Dates for GSTR - 7 - FY 2019-20

Period	Due Date	Remarks	Period	Due Date	Remarks
Apr-19	10-May-19	Section 39 of CGST Act, 2017 *	Sep-19	10-Oct-19	Section 39 of CGST Act, 2017 *
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **		24-Mar-20	Notfn. 55/2019-C.T. dated 14.11.2019 as amended by Notfn. 59/2019-C.T. dated 26.11.2019, Notfn. 65/2019-C.T. dated 12.12.2019 and Notfn. 20/2020-C.T. dated 23.03.2020 ^^
May-19	10-Jun-19	Section 39 of CGST Act, 2017 *	Oct-19	10-Nov-19	Section 39 of CGST Act, 2017 *
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **		24-Mar-20	Notfn. 59/2019-C.T. dated 26.11.2019 as amended by Notfn. 65/2019-C.T. dated 12.12.2019 and Notfn. 20/2020-C.T. dated 23.03.2020 ^^
Jun-19	10-Jul-19	Section 39 of CGST Act, 2017 *	Nov-19	10-Dec-19	Section 39 of CGST Act, 2017 *
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **		25-Dec-19	Notfn. 78/2019-C.T. dated 26.12.2019 ^^^
Jul-19	10-Aug-19	Section 39 of CGST Act, 2017 *	Dec-19	24-Mar-20	Notfn. 20/2020-C.T. dated 23.03.2020 ^^^^
	31-Aug-19	Notfn. 26/2019-C.T. dated 28.06.2019 **		10-Jan-20	Section 39 of CGST Act, 2017 *
Aug-19	20-Sep-19	Notfn. 40/2019-C.T. dated 31.08.2019 ^	Jan-20	24-Mar-20	Notfn. 20/2020-C.T. dated 23.03.2020 ^^^^
	24-Mar-20	Notfn. 55/2019-C.T. dated 14.11.2019 as amended by Notfn. 59/2019-C.T. dated 26.11.2019, Notfn. 65/2019-C.T. dated 12.12.2019 and Notfn. 20/2020-C.T. dated 23.03.2020 ^^		10-Feb-20	Section 39 of CGST Act, 2017 *
	10-Sep-19	Section 39 of CGST Act, 2017 *	Feb-20	24-Mar-20	Notfn. 20/2020-C.T. dated 23.03.2020 ^^^^
	24-Mar-20	Notfn. 55/2019-C.T. dated 14.11.2019 as amended by Notfn. 59/2019-C.T. dated 26.11.2019, Notfn. 65/2019-C.T. dated 12.12.2019 and Notfn. 20/2020-C.T. dated 23.03.2020 ^^		10-Mar-20	Section 39 of CGST Act, 2017 *
			Mar-20	24-Mar-20	Notfn. 20/2020-C.T. dated 23.03.2020 ^^^^
				10-Apr-20	Section 39 of CGST Act, 2017 *

- * Original due date for all taxpayers
 ** Extended due date for all taxpayers
 ^ Extended due date for taxpayers in certain districts in the State of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand
 ^^ Extended due date for taxpayers in the State of Jammu and Kashmir
 ^^^ Extended due date for taxpayers in the State of Assam, Manipur or Tripura
 ^^^^ Extended due date for taxpayers in the State of Jammu and Kashmir or UT of Ladakh

Due Dates for GSTR - 7 - FY 2020-21, FY 2021-22 and FY 2022-23

Period	Due Date	Remarks
FY 2020-21	10th day of the succeeding month	Section 39 of CGST Act, 2017 *
FY 2021-22	10th day of the succeeding month	Section 39 of CGST Act, 2017 *
FY 2022-23	10th day of the succeeding month	Section 39 of CGST Act, 2017 *

- * Original due date for all taxpayers



Due Dates for GSTR - 7 - FY 2023-24

Period	Due Date	Remarks	Period	Due Date	Remarks
	10-May-23	Section 39 of CGST Act, 2017 *		10-Jul-23	Section 39 of CGST Act, 2017 *
Apr-23	25-Aug-23	Notfn. 13/2023-C.T. dated 24.03.2023 as amended by Notfn. 16/2023-C.T. dated 19.06.2023, Notfn. 21/2023-C.T. dated 17.07.2023 and Notfn. 44/2023-C.T. dated 25.08.2023 #	Jun-23	25-Aug-23	Notfn. 21/2023-C.T. dated 17.07.2023 as amended by Notfn. 44/2023-C.T. dated 25.08.2023 #
May-23	10-Jun-23	Section 39 of CGST Act, 2017 *	Jul-23	10-Aug-23	Section 39 of CGST Act, 2017 *
May-23	25-Aug-23	Notfn. 16/2023-C.T. dated 19.06.2023 as amended by Notfn. 21/2023-C.T. dated 17.07.2023 and Notfn. 44/2023-C.T. dated 25.08.2023 #	Aug-23 to Mar-24	10th day of the succeeding month	Notfn. 44/2023-C.T. dated 25.08.2023 #
					Section 39 of CGST Act, 2017 *

* Original due date for all taxpayers

Extended due date for taxpayers in the State of Manipur

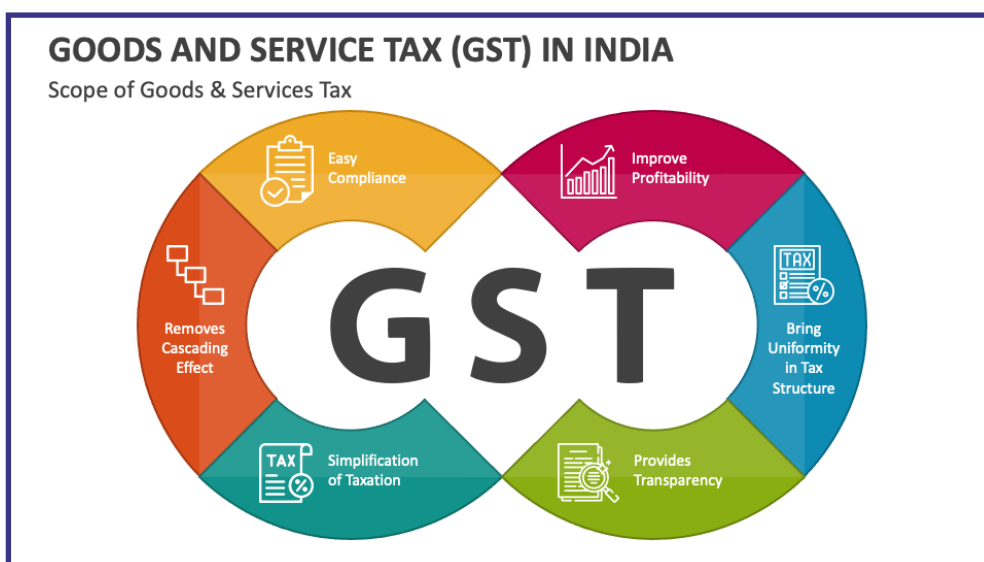
Due Dates for GSTR - 7 - FY 2024-25

Period	Due Date	Remarks
Apr-24 to Nov-24	10th day of the succeeding month	Section 39 of CGST Act, 2017 *
Dec-24	10-Jan-25	Section 39 of CGST Act, 2017 *
	12-Jan-25	Notfn. 05/2025-C.T. dated 10.01.2025 **
Jan-25 to Mar-25	10th day of the succeeding month	Section 39 of CGST Act, 2017 *

* Original due date of all taxpayers

** Extended due date for all taxpayers

For Your Knowledge!





Form GSTR-9 & 9C

Period	Due Date For Annual Return (GSTR-9)	Due Date For Annual Return Reconciliation Statement (GSTR-9C)	Remarks
	31-Dec-18	31-Dec-18	Section 44 of CGST Act,2017 *
2017-18	05-Feb-20	05-Feb-20	Notfn. 06/2020–Central Tax dt. 03.02.2020 ^
	07-Feb-20	07-Feb-20	Notfn. 06/2020–Central Tax dt. 03.02.2020 ^^
	31-Dec-19	31-Dec-19	Section 44 of CGST Act,2017 *
	30-Jun-20	30-Jun-20	Notfn. 15/2020 –Central Tax dt. 23.03.2020 **
2018-19	30-Sep-20	30-Sep-20	Notfn. 41/2020 –Central Tax dt. 5.05.2020 **
	31-Oct-20	31-Oct-20	Notfn. 69/2020 –Central Tax dt. 30.09.2020 **
	31-Dec-20	31-Dec-20	Notfn. 80/2020 –Central Tax dt. 28.10.2020 **
	31-Dec-20	31-Dec-20	Section 44 of CGST Act,2017 *
2019-20	28-Feb-21	28-Feb-21	Notfn. 95/2020–Central Tax dt. 30.12.2020 **
	31-Mar-21	31-Mar-21	Notfn. 04/2021–Central Tax dt. 28.02.2021 **
	31-Dec-21	31-Dec-21	Section 44 of CGST Act,2017 *
2020-21	28-Feb-22	28-Feb-22	Notfn. 40/2021-Central Tax dt. 29.12.2021 **
2021-22	31-Dec-22	31-Dec-22	Section 44 of CGST Act,2017 *
	31-Dec-23	31-Dec-23	Section 44 of CGST Act,2017 *
2022-23	10-Jan-24	10-Jan-24	Notfn. 02/2024 –Central Tax dt. 05.01.2024 ^^^
2023-24	31-Dec-24	31-Dec-24	Section 44 of CGST Act,2017 *

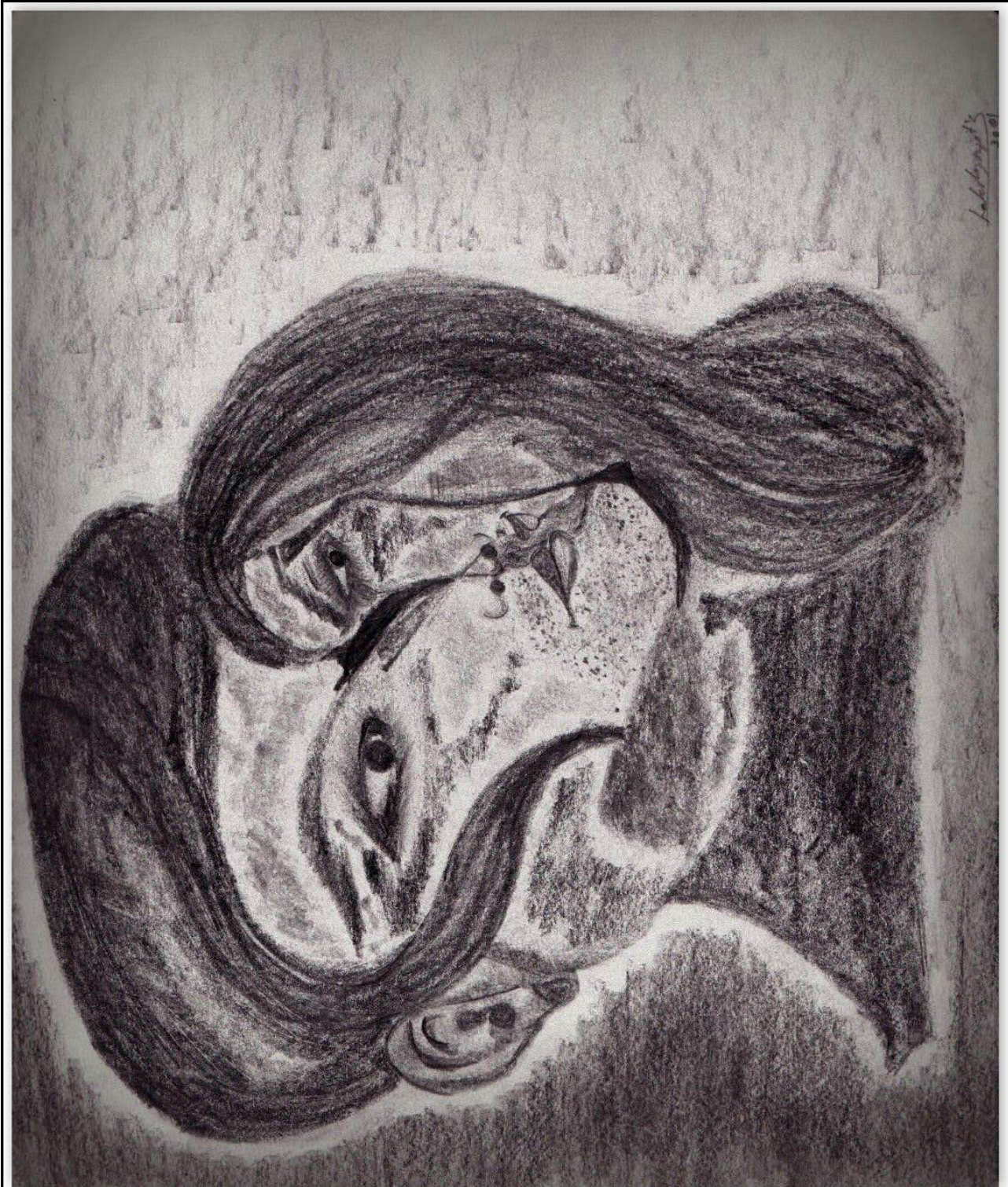
* Original due date for all taxpayers

** Extended due date for all taxpayers

^ Extended due date for taxpayers in state of Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand.

^^ Extended due date for taxpayers in state of Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, Other Territory.

^^^ Extended due date for taxpayers in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.



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The Gender Neutral Man

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Patiently Passionate!



CA. Saurav Somani
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Having watched a local theatre-show, one of my friends remarked: “How passionate the performers were! Contagious! Really, it’s the passion that keeps you on the track!” To this, another friend quipped, “Passion is needed, I agree. But what really keeps you moving till the end is Patience.” His words made an impact and got me into thinking.

Think. How do you feel when you do what you really love to do? Your adrenaline pumps up, a glowing smile lights your face, you throw yourself completely in the throes of creation, and no matter how much you toil hour by hour, day and night, you aren’t exhausted in the least. In short, you are passionate about your passion, your dreams, aren’t you? Your passion is what wakes you up early in the morning, it is the fuel that lets you burn the midnight oil, is the impetus that ignites you to take the plunge. Passion, undoubtedly, is the prerequisite for any success.

Speaking of success, however, sometimes, despite passionately sowing of your efforts, the result does not reap the way you’ve expected it to reap. You are putting up your best efforts, doing everything that needs to be done, sailing in the right direction, and yet, the horizon of success seems still far away. Despair and desperation, as obvious consequences, dives in and douses the fire of your passion. Well, this happens to the best of us. And that is when the element of patience comes to the rescue.

Patience is the much-needed *pause* – the need to halt, to look around, reflect on the past, learn from the mistakes, take a respite, enjoy the ‘now’ and accept what ‘is’ – so as to begin again afresh, with passion! Remember: With Passion, you *begin* to climb the mountain. And with Patience, you can *continue* to climb the mountain and reach the top.

We live in a rapidly-changing era: Fast changing economy, digitalization, Internet of Things, Nanotech-inventions, et al. In fact, with the abundance of technological resources that are globally accessible, one can literally achieve anything at the click of a mouse. Today’s youngsters are resorting to social media like YouTube, Wattpad, Facebook and Twitter to share their creative skills, reach millions of people and make millions in the process. The youth’s passion is indeed praiseworthy. Nevertheless, in this age of cut-throat competition and materialism, there is an ill-induced essence of rush: The desperate pursuit of wealth, unstoppable desire to attain goals in short time, unhealthy comparisons and unwieldy expectations. In short, this essence of rush and urgency can be put as ‘lack of patience’.

Consider this example: Shreya, a teenager, is passionate about modern dance. Inspired by YouTube channels, where teens of her age showcase their dancing skills and earn over a million views, she decides to launch her own channel. But for reasons whatsoever, despite months of hard work, she couldn’t garner as many views as expected. As days go by, she begins to doubt her skills, frustration builds up and, finally, her passion dwindles



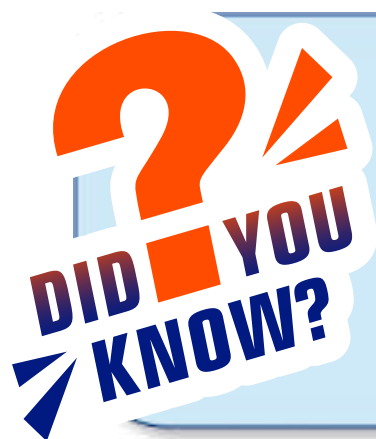
away. What exactly went wrong, one might ponder? She was passionate, no doubt. But along with the ingredient of passion, she mixed the element of unreasonable expectation from the very start. Her 'high expectation' that her channel would be a sure hit intensified her desperation to taste success in short time. Shreya's example is quite common among us.

We need to understand that it takes time to perfect any skill, just like a caterpillar needs time to transform itself into a beautiful butterfly. In fact, everything in nature is exemplary of patience. The flowers and the trees take their own time to bloom into fullness. Likewise, we have to take our own time to grow. Some might be ahead of others; some are slower, some need more time to understand, but in the end, it is our patience that makes us reach our destination. To endure and persevere serenely without complain is the essence of patience. Only with patience, acceptance and equanimity can one overcome the tangy lemons life throws at us and taste the fruitful lemonades. To put metaphorically, while passion is the fire within us, patience is the tranquil water that prevents the fire from consuming us.

As a conclusion, passion and patience are two sides of the weighing scale that needs to be balanced. One cannot do without the other. *Lake* of Patience is what is truly needed rather than the *Lack* of Patience. So be patiently passionate and take the plunge!



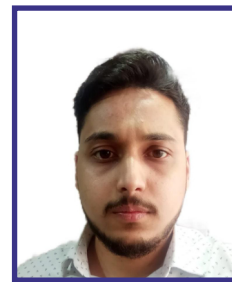
9) Which state in India has launched an 'e-blood bank software' which will interconnect all blood bank located at different places of the state and help to maintain a centralised database?



Your sneezes can travel at 160km/hr as fast as train. Next time you board a train, sneeze instead!



A New Dawn for Search Assessments: Practical Clarity and Legislative Precision under The Reintroduced Block Assessment Scheme



CA. Chirag Jain
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Abstract

The reintroduction of the Block Assessment Scheme through Chapter XIV-B of the Income- tax Act, 1961 by the Finance (No. 2) Act, 2024—retrospectively amended and clarified by the Finance Act, 2025—marks a significant evolution in search-based assessments. With the rollout of Form ITR-B and key definitional and computational reforms, the regime now ensures more procedural clarity, fairness, and consolidation. This article dissects the legislative framework, highlights practical challenges, and offers a practitioner's guide to navigating the block assessment provisions post-search or requisition.

1. Background: From Legislative Chaos to Cohesion

Originally introduced in the 1990s, **the block assessment mechanism** had fallen out of relevance with the introduction of Sections 153A and 153C. However, after facing criticism over fragmented and protracted assessments in search cases, the government reintroduced Chapter XIV-B through the **Finance (No. 2) Act, 2024**. Initially riddled with ambiguity— especially around the term "total income" and return filing procedures—the law was soon clarified and streamlined by the **Finance Act, 2025**, making the scheme operational and effective.

2. The Block Period: Defined with Purpose and Precision

Section 158B(a) defines the block period as:

- Six assessment years preceding the year of search initiation, and
- The period from **1st April of the search year** to the

This inclusive window allows the department to capture a complete profile of unreported assets or income, including interim-year transactions.

Illustration:

If a search is initiated on **10 June 2025**, and the final authorization concludes on **10 August 2025**, the block period spans from **AY 2019–20 to AY 2025–26**, along with 1 April 2025 to 10 August 2025.



3. From “Total Income” to “Total Undisclosed Income”

A key conceptual shift has been the replacement of "total income" with "**total undisclosed income**" across Sections 158BA, 158BB, and 158BC. The CBDT, in its March 2025 FAQs, confirmed that the intent is now purely to assess **income not disclosed in regular filings or not found in the books of account**.

The new **Section 158BB(1)** simplifies computation:

Total undisclosed income = (a) Income declared in ITR-B + (b) Income determined by the AO

And **Section 158BB(1A)** clarifies exclusions—such as:

- Regularly assessed or disclosed income,
- Entries in books before the date of search (if within the due date),
- Certain income of non-residents and senior citizens exempt from filing under Sections 115A, 115G, 194P.

This demarcation ensures that **only truly hidden income** is brought to tax under the block regime.

4. Form ITR-B: Bringing the Scheme to Life

Form **ITR-B**, notified via Rule 12AE in April 2025, is the return specifically designed for block assessments. It contains nine structured parts—capturing general details, AY-wise disclosed and undisclosed income, tax calculations, and credits claimed.

However, practical rollout on the income-tax portal remains pending. This has led to a compliance paradox—**assesseees served notices post-September 2024 were legally obligated to file returns in a form that wasn't notified or functional**.

This demands urgent **clarificatory relief** from the CBDT—perhaps via circular or FAQ—to protect bona fide taxpayers from being treated as defaulters.

5. Flat-Rate Taxation Under Section 113: Is 60% Really the End?

Section 158BA(7) mandates that **undisclosed income shall be taxed at a flat 60%**, with no deductions, exemptions, or set-offs. This includes denial of relief under Sections 10, 32, 35, and Chapter VI-A.

While **surcharge and cess** have not been clearly legislated, **Form ITR-B includes fields for their calculation**, potentially creating litigation if levied without statutory backing.



Comparison with Section 115BBE:

- **115BBE (bogus credits):** 60% tax + 25% surcharge + 4% cess + 10% penalty = Effective 84%
- **Block Assessment:** 60% tax (+ surcharge and cess?) with **no additional penalty** under Section 271AAB (now omitted)

This differential treatment could potentially **incentivize under-reporting until a search**, which contradicts policy intent. A harmonized rate or legislative guidance on the surcharge applicability is needed.

6. No Interest or Penalty—If You Comply

The scheme strikes a **balance between deterrence and compliance incentive: No**

Interest (158BF):

No levy under Sections 234A/B/C.

However, **interest @1.5% per month** is charged under Section 158BFA(1) for delayed return filing.

Penalty (158BFA(2)):

A 50% penalty may be imposed, unless:

- Return is filed within the due period,
- Tax is fully paid,
- Assessee does not appeal against income declared.

This framework is designed to **reward honest disclosure** while reserving penalties only for evasive conduct.

Prosecution (Section 276C):

Still applies in cases of **wilful evasion**, irrespective of penalty or interest waiver.

7. Special Cases: “Other Persons” and Interconnected Block Periods

The amended **Section 158BD** allows the AO to assess **any person linked to the search**, even if they were not directly searched. Documents, cash, or digital assets found in one case can trigger proceedings against connected entities.

The **block period for “other persons”** aligns with the latest closing date among all related searches.

Examples:

If Mr. Y and Mr. Z are both linked to Mr. X (the searched person), and Z’s search concludes later, **X’s block period will align with Z’s closure**, ensuring comprehensive linkage and consolidation.

8. Extended Time Limit and Practical Safeguards

The time to complete assessments is normally **12 months from the quarter-end** of the final search authorization.



But it now allows a **13-month window** in cases where an assessee requests **extended return filing due to pending audits** (Section 158BC, fifth proviso).

This adds **flexibility** for audited entities and ensures **due process before tax determination**.

9. Policy Gaps and Clarifications Needed

Despite welcome clarifications, several grey areas persist:

- **Form ITR-B not live:** Taxpayers face non-compliance risk without fault.
- **Cess and surcharge conflict:** Needs alignment between legislation and return form.
- **Incorrect claims:** Whether these become “deemed undisclosed income” must be clarified via circular.
- **Overlap with Section 115BBE:** Harmonization of penalty and rate structures required.
- **Updated Return vs. ITR-B:** With ITR-U now allowed up to 4 years, should block assessment override this?

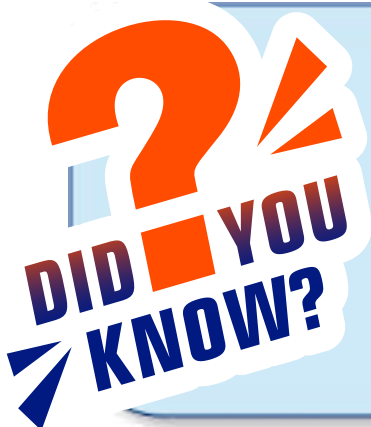
These issues, if unresolved, may lead to **prolonged litigation**, the very issue this scheme aimed to prevent.

10. Conclusion: A More Transparent and Targeted Future

The Finance Act, 2025 has successfully rescued the reintroduced block assessment regime from ambiguity, aligning it with modern enforcement objectives. The focus is now firmly on **undisclosed income only**, excluding already declared or recorded data. The fixed-rate tax and immunity-based compliance model incentivize honest disclosure, especially when balanced with procedural safeguards like Form ITR-B and time extensions.

As professionals, our role is to guide taxpayers through this landscape—ensuring strategic documentation, timely response to notices, and accurate disclosures to **maximize immunity and minimize litigation**.

THE LAW HAS SPOKEN; NOW IT'S TIME FOR THE EXECUTION TO CATCH UP.



The human body needs 72 muscles to work to speak and zero to be quite, choose wisely!



Unlocking AI with Prompt Engineering



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What is Prompt Engineering?

Prompt engineering is the art and science of crafting clear, precise instructions—called "prompts"—to guide artificial intelligence (AI) language models, like chatbots or virtual assistants, to deliver the exact results you need. It's like giving a super-smart assistant detailed directions to ensure they understand your request. By blending creativity with structured techniques, prompt engineering makes AI more accurate and useful, especially for tasks like tax calculations and financial planning in India.

Persona Prompting and Its Importance

Persona prompting is a technique where you assign a specific role to the AI, such as "tax consultant" or "financial advisor," to shape its tone, style, and expertise. For example, asking AI to "act as an Indian tax consultant" ensures responses align with India's tax laws, like the Income Tax Act or GST regulations.

Why is it important?

Persona prompting makes AI mimic the expertise and tone of a professional, delivering accurate, context-specific answers. In India's complex tax and finance landscape, this ensures AI addresses local regulations, like Income Tax deductions or GST compliance, avoiding generic responses. Without a persona, AI might miss critical details, such as India's new tax bill or SEBI guidelines, leading to errors. By setting a persona, you guide AI to focus on relevant expertise, improving reliability for tasks like tax filings or financial audits.

Indian Tax and Finance Examples:

- **Tax Consultant Persona:** "Act as an Indian tax consultant and calculate taxable income for a salaried individual earning ₹10 lakhs in FY 2025-26 both for new regime as well as for old tax regime." This ensures AI uses India's tax laws for accurate calculations.
- **Financial Advisor Persona:** "As an Indian financial advisor, create a 200-word investment plan for a Bengaluru entrepreneur with ₹5 lakhs to invest in 2025, focusing on mutual funds." This delivers tailored advice aligned with Indian financial markets.
- **Auditor Persona:** "Act as an Indian auditor and review a balance sheet for compliance with ICAI's Accounting Standards."



Key Tips for Writing Great Prompts

To get the best AI results, follow these principles:

- 1. Be Clear and Specific:** Use simple language and avoid vague requests. For example, “As a tax consultant, summarize GST rates for restaurants in India in 150 words” is better than “Tell me about GST.”
- 2. Keep It Short:** Avoid extra details to help AI focus. A concise prompt saves time and improves accuracy.
- 3. Add Context or Examples:** Include background or examples, like sample tax calculations, to guide AI. For instance, “Show how to calculate GST as done for a ₹10,000 sale: $\text{₹}10,000 \times 5\% = \text{₹}500$.”
- 4. Experiment and Refine:** If AI’s response isn’t perfect, tweak the prompt. This trial-and-error process is key for financial tasks requiring precision.

Using bullet points, headings, or phrases like “Your task is” makes prompts easier for AI to process.

Techniques to Make AI Smarter

Prompt engineering uses various methods to improve AI results:

- **Zero-shot Prompting:** Ask AI to perform tasks without examples, like “List India’s 2025 tax deductions under Section 80C.” This works for simple queries.
- **Chain-of-Thought Prompting:** For tricky tasks, ask AI to explain steps, like “As an auditor, verify a GST invoice for errors, showing each step.”
- **Prompt Chaining:** Break big tasks into steps, like extracting data from a financial statement, then summarizing it. This is great for detailed audits or tax filings.

These techniques make AI reliable for GST returns, financial planning, or compliance checks.

The Future of Prompt Engineering

Prompt engineering is evolving. AI might soon create its own prompts, simplifying tasks like GST calculations. Multimodal prompting, using images or audio, could let accountants analyse scanned invoices. Personalized prompts will tailor AI to your needs, like a custom tax assistant for Indian professionals.

As a critical skill, prompt engineering is creating jobs like “AI Prompt Engineer” with high salaries. In India’s growing digital economy, it’s becoming essential for accountants, auditors, and business owners to stay competitive.

It’s a skill anyone can learn, making AI a game-changer for India’s tax and finance professionals, helping them thrive in a tech-driven future.





Audit Your Life Like You Audit a Balance Sheet



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As Chartered Accountants, we spend countless hours dissecting financial statements, searching for accuracy, balance, and truth. We analyse data, validate entries, and ensure everything adds up. But amid the numbers, have we paused to reflect: What if we audited our lives with the same due diligence as we audit a balance sheet?

Assets: What Truly Adds Value

When you examine a balance sheet, your eyes naturally go to the assets, the resources that hold value. In life, our assets aren't just monetary. They're the people who support us, the habits that energize us, the passions that fulfil us, and the experiences that shape us.

Ask yourself:

- Are you investing time in people who uplift you?
- Are your daily routines helping you grow or draining your energy?
- Are you appreciating the emotional and intellectual capital you possess?

Recognize your true assets. They are the foundation of your life's worth.

Liabilities: What Are You Carrying Unchecked?

Liabilities aren't inherently bad but they need to be managed. In life, liabilities can be selfdoubt, toxic relationships, procrastination, overcommitment, or stress that goes unaddressed.

Just like financial liabilities, life's liabilities must be acknowledged, planned for, and, where possible, reduced.

Consider:

- What emotional or mental burdens are you carrying?
- Are there patterns or habits that are costing you peace?
- Are you over-leveraged with responsibilities that don't align with your purpose?



Equity: Your Self-Worth & Purpose

In accounting, equity is what remains when liabilities are subtracted from assets. In life, it's your self-worth, values, and legacy.

Are you living a life where your equity is increasing?

Do your actions reflect your core values?

Are you creating value for others and yourself?

When your life's balance sheet is strong, your equity is rich in fulfilment, integrity, and impact.

Reconciliation:

Aligning with Your Truth

The essence of an audit is to ensure truth and transparency. Similarly, we must regularly reconcile:

- Are our actions aligned with our goals?
- Are we honest about our strengths and areas for growth?
- Are we spending time where it matters most?

It's not about perfection. It's about awareness and accountability—principles we live by in our profession and should apply to our personal journeys too.

Conclusion: The True Audit

Audit reports offer assurance that financial statements present a true and fair view. Your life deserves that same clarity.

So, once in a while, pause and reflect:

Audit your life like you audit a balance sheet.

Scrutinize what adds value, acknowledge what pulls you down, and ensure your inner equity reflects the person you strive to be.

BECAUSE WHEN YOUR INNER BOOKS ARE
IN ORDER, THE OUTER SUCCESS TAKES
CARE OF ITSELF



From Ledger to Logic: The AI-Driven CA



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Introduction

Artificial Intelligence (AI) is redefining the Chartered Accountancy (CA) profession. From office management to compliance reviews, it is helping professionals work faster, with greater accuracy, and deliver more value to clients. Tasks like auditing, reconciliation, fraud detection, document drafting, and data analysis are being transformed by AI—making them more efficient and insightful.

AI-powered platforms designed specifically for the accounting domain are now offering instant answers to tax, audit, and compliance questions. These tools are not futuristic ideas anymore—they are practical, accessible, and becoming indispensable in daily practice.

This article explores how AI is being integrated into CA offices, with practical examples from real-world use. The aim is to equip professionals with a clear understanding of how AI can enhance their work and how to adapt meaningfully in this evolving landscape.

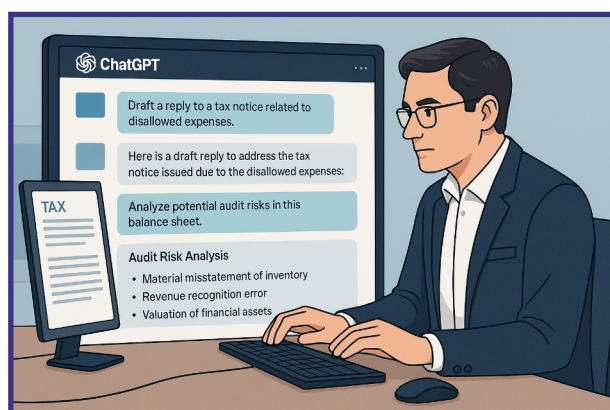
The Shift in Practice

Chartered Accountants traditionally manage a variety of responsibilities—accounting, audits, tax filings, compliance, and advisory services. These involve collecting, verifying, and processing large amounts of data, often manually. With regulatory complexities increasing and clients demanding quicker turnarounds, professionals are spending more time on repetitive tasks and less on strategic engagement.

AI is changing this. Tasks like recording entries, verifying records, responding to notices, and preparing reports can now be handled by AI tools—reducing errors and saving time.

Today, firms are using AI for everything from automating bank statement reviews and outstanding reminders, to preparing detailed sector-specific reports and responding to GST or income tax notices.

The result is more time for Chartered Accountants to focus on analysis, planning, and advising clients on business growth.





Simple Applications of AI in CA Practice

1. Document Summarization and Automation

AI tools can quickly summarize long documents like scanned audit reports, PDFs, and legal cases using OCR. This allows professionals to absorb key points without manually reading through hundreds of pages. Templates can now be preloaded into AI platforms for automating audit letters, balance confirmation requests, and project reports—by simply filling in placeholders based on structured prompts.

2. Audit Documentation

AI extracts figures from financial statements—such as cash balances, loan amounts, or trade receivables—and uses them to auto-generate audit schedules or Management Representation Letters. Internal audit programs and planning documentation can also be built using automated logic-driven tools that ensure nothing is missed and all audit steps are systematically recorded.

3. Fraud Detection and Pattern Analysis

AI helps identify irregularities such as ghost employees, duplicate bank details, or recurring unusual entries. It compares PAN numbers, account details, and transaction patterns to highlight data inconsistencies. These tools are increasingly being used in forensic audits, internal control evaluations, and regulatory reporting.

4. Purchase and Payment Verification

AI scans purchase registers to detect discrepancies in pricing, duplicate vendor codes, or payment delays. It highlights variations in unit rates, suggesting further investigation. Especially under provisions like Section 43B(h), it can monitor timely payments to MSMEs and auto-flag late entries. These validations help strengthen procurement audits and compliance reviews.

5. Sales Audit and Analysis

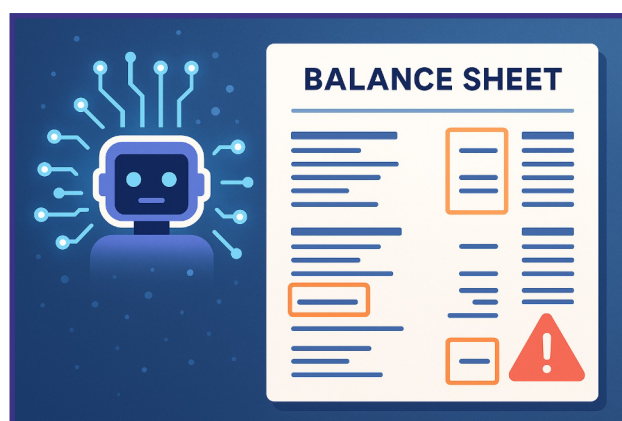
AI tools can analyze invoice sequences to detect missing or skipped numbers, ensuring accurate revenue reporting. They can also interpret sales data in plain language to identify high-performing products, regional trends, or unusual sales spikes—helping CAs advise clients with data-driven insights.

6. Appeals and Legal Drafting

AI helps generate the first draft of appeals by reading assessment orders and suggesting appropriate grounds and legal references. These tools identify errors in assessments, suggest relevant case laws, and create well-structured replies. While the final responsibility rests with the professional, this support saves significant drafting time.

7. Automated Drafting and Communication

Routine drafting, such as letters, reminders, or email content, can now be generated using AI. Excel sheets can be configured to link folders, auto-update file paths, compress documents, and trigger pre-filled emails—allowing for high-volume communication without manual formatting. Templates like audit observations, confirmation requests, and compliance notices can be populated with just a few inputs.





8. Handling Tax Notices and Queries

AI tools interpret GST or income tax notices and create structured replies using legal language and citations. With integration to WhatsApp or email platforms, these replies can be communicated quickly while maintaining accuracy. This enables professionals to manage more cases with greater precision and responsiveness.

9. Internal Knowledge Management

Custom AI assistants allow firms to store and reuse their internal knowledge—such as past replies, advisory notes, or reporting templates. Team members can ask questions in natural language and receive replies based on the firm's own historical records. This significantly improves onboarding, response time, and quality consistency across team members.

10. GST Reconciliation and Compliance

AI Tools can automate the matching of GSTR-2B with purchase records, flagging mismatches, ineligible credits, and duplicate entries. It reduces dependency on complex Excel formulas by using intelligent logic to find anomalies, suggest corrections, and ensure accurate filing under CGST rules. This saves time and increases confidence during audits and reconciliations.

11. Bank Audit and Loan Assessment

AI helps in assessing loan terms based on EMI details, interest rates, and sanction amounts—even where data is incomplete. It flags repayment delays, non-performing accounts, or mismatched terms. These insights can be used to generate audit observations, support provisioning calculations, and assess risk classifications.

12. Enhancing Tally and Excel Functions

AI-generated TDL code can extend Tally's features, allowing users to create custom voucher reports, GST breakdowns, or period-wise analyses. Professionals can describe what they want in plain English, and receive usable code to load into Tally. Similarly, AI helps in building Excel macros, formulas, or scripts for automation of recurring tasks like reconciliation, formatting, or data entry.

13. Financial Modelling and Dashboards

AI supports preparation of cash flow projections, profitability reports, and management dashboards using Power BI or Excel. By feeding in financial data, professionals can now generate visual trends, financial ratios, and comparative reports that assist in client decision-making, funding proposals, and financial reviews.

14. Sector-Specific Reporting and Benchmarking

With tools that draw from public databases, professionals can now create industry-specific reports, project evaluations, and benchmarking studies. Whether for hospitality, real estate, or manufacturing, these tools offer quick access to ratios, peer comparisons, and sector trends to support funding documentation and client presentations.



Ethical Considerations

As AI becomes embedded in day-to-day practice, it is important to stay vigilant on ethical use:

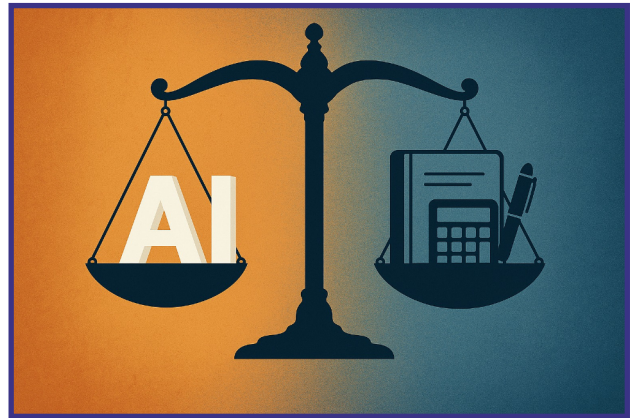
- Only use AI platforms that comply with data privacy standards.
- Ensure sensitive client information is protected, especially when processed through AI.
- Review all AI-generated content before relying on it for legal or statutory submissions.
- Refer to ICAI's guidance on digital maturity and responsible technology use.

AI should assist professionals—not replace judgment. The accountability for accuracy and compliance always rests with the Chartered Accountant.

Conclusion

AI is creating unprecedented opportunities in the Chartered Accountancy profession. Tasks that once required intensive manual effort can now be handled efficiently, allowing professionals to deliver faster, smarter, and more strategic services.

By adopting the right tools, staying informed on ethical standards, and leveraging their strong foundation in finance and compliance, Chartered Accountants are well-positioned to lead the AI transformation in the financial sector.



The journey ahead is not just about automation—it's about amplifying the CA's role as a trusted advisor in a rapidly evolving business world.



10) Which was the first Indian product to get the geographical indication tag and in which year?



Navigating Tax Compliance for registered Charitable Entities: Key Insights : Assessment Year 2025-26



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Introduction

Charitable entities in India, such as trusts, societies or section 8 corporates, operate under a distinct tax framework that requires meticulous compliance with the Income Tax Act.

This article synthesizes key points covering tax treatment for Section 12AB / Section 10(23C) registered entities, conditions for exemptions, filing requirements and common but critical compliance aspects generally applicable to such registered Charitable Entities at large.

Defining Charitable Purpose

Section 2(15) defines charitable purposes through eight limbs: relief of the poor, education, yoga, medical relief, environmental preservation, maintenance of monuments, historical places or art works, and advancement of any object of general public utility (GPU). For the activities under GPU, the proviso to Sec. 2(15) limits business-related activities only to those having directly relevance to the object under general public utility and with a capping of 20% of total receipts for the year.

Before proceeding to preparing returns and forms for Charitable Entities it is important to understand charity under Income Tax Act. It is pertinent to answer questions about whether activities like organizing yoga or dance classes or providing meal as prasada for a fee or renting property, or printing newspapers for education qualify as charity.

Judiciary and revenue authorities are increasingly scrutinizing the intent behind such activities, often with strict interpretations. Also, with renewals of registrations under Sections 12AB and 80G required every 5 or 10 years the danger of cancellation looms large for Charitable Entities. Proper presentation of facts in Financial Statements by way of clear placement of items and heads of Balance Sheet and Income & Expenditure Statements coupled with disclosures by way of Notes on Accounts will be useful to demonstrate the charitable efforts.

Exemption Conditions as prescribed under Section 11 – 13 which are largely applicable to most of the Charitable Entities are :-

- **Utilization:** At least 85% of income of the year must be applied towards charitable purposes in India.



- **Accumulations:** Excess income beyond 15% can be accumulated for upto 5 years only and that too for specific purposes by e-filing Form 10. For deemed applications Form 9A needs to be filed. The sum accumulated needs to be invested or deposited as per modes prescribed in Section 11(5).
- **Corpus and Loans:** Applications from corpus or loans are not considered in the year of application but qualify when reinvested into the corpus or loan as the case maybe, but within 5 years only.
- **Donations to Other Trusts:** Only 85% of non-corpus donations to registered charitable entities with similar objectives are considered applications.
- **Section 40(a)(ia) and 40A(3) & (3A)** which are provisions relating to deduction of tax at source and transactions in cash applies to all application as they apply for any business or profession.
- Funds have to be mandatorily kept invested in the **investments and modes** specified u/s.11(5).
- **Depreciation:** No deduction for depreciation is allowed for assets already claimed as applications.
- Applications are considered on **cash basis** only, irrespective of the accounting method.
- Application is to be calculated without any **set off** or deduction for any excess of any year preceding the previous year i.e. no setoff is allowed for any excess applied in any year.
- If any **Capital Assets** is transferred and net consideration used for the charitable objects the same will be deemed to be application.
- When Section 12AB registration is obtained other clauses of Sec.10 become **inoperative**
- Value of **any services** (being medical or education services) provided by registered charitable entities to any person enumerated **u/s.13(3)** will be deemed to be income of such charitable entity.

For a thorough understanding it is also advisable to refer the relevant sections, most importantly sections 11 to 13, 115BBC, 115TD & 115BBI and rules framed thereunder.

Filing Requirements and Deadlines : Key forms and deadlines for AY 2025-26 include:

- **Form 10BD (for Donations):** Due by May 31, 2025, for reporting all donations, including corpus, non-corpus, and in-kind contributions for those Charitable Entities approved u/s.80G.
- **Form 9A and Form 10:** Due by August 31, 2025, or before the due date of return filing.
- **Form 10B/10BB (Audit Reports mandatory if receipts exceed Rs. 2.5 lakh for AY 2025-26) :** Due by September 30, 2025.
- **ITR-7:** Due by July 31, 2025 [extended till September 15, 2025] (non-audit cases) or October 31, 2025 (audit cases).

Key inputs for ITR 7

Registered charitable entities must file their annual income tax return in Form ITR-7. Correct selection of various responses is vital. There are various sub-clauses of various questions and hence it becomes important to have a birds eye view of the options. Many a times it has come to the fore that incorrect options were selected, due to oversight, leading to huge disallowances and add-backs.

Further, despite the ITR being the responsibility of management of the concerned Charitable Entities however the same comes for review by the auditors and hence proper fill-up of relevant questions and clauses is vital for correct processing by system.



ITR 7

Schedule Personal information (Question A11 : Status)	Status	Question A12 : Sub Status	Care Points
	Local Authority	-	-
	AOP/BOI	• Society Registered under Societies Registration Act-1860 or any law corresponding to that Act. • Public Charitable Trust • Other AOP or BOI	In case sub status is selected as “Any other AOP/BOI”, then tax is chargeable at MMR as per section 167B.
	AJP	-	-
	Company	• Domestic Company • Foreign Company	-
Schedule Personal Information (Question A17 Exemption section applicable for relevant Sub-Section selected)	Return Filing Sub-Section	Applicable Exemption Section(s)	Care Points
	U/s. 139(4A)	Section 11	This section is the one applicable to most charitable entities.
	U/s. 139(4B)	Section 13A, Section 13B	Applies to political parties and electoral trusts
	U/s. 139(4C)	Section 10(21), 10(23A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iii ae), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(iva), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47), 10((23AAA), 10(23EC), 10(23ED), 10(23EE), 10(29A), Section 10(21) read with section 35(1)	Largely covers matters under Sec.10(23C)
	U/s. 139(4D)	Section 10(21) rws. 35(1)	Research associations regn. u/s.35(1)



Schedule Personal Information

Options

Care Points

Question A19 : Details of Registrations under Income tax Act Section	• 10(23AAA) • 10(23C)(iv) • 10(23C)(v) • 10(23C)(vi) • 10(23C)(via) • 12A/12AB • 13B • 35 • 80G(2)(b) • 80G(2)(a)(iv) • Other than the above u/s 80G	Select the relevant applicable section. In case of mismatch processing will be with errors.
Question A20 : Details of Registrations under any other law	• FCRA • Darpan portal • SEBI • IFSC • Any Other Law	Select the option and enter other data.
Question A21 Return filing sections (timeline) & Return filing sections	• 139(1)-On or before due date • 139(4)-After due date • 139(5)-Revised Return • 92CD-Modified return • 119(2)(b) - After condonation of delay	Based on the date of filing vis-a-vis the due date need to select appropriate option.

Other important and most commonly used Schedules in ITR -7

Sheet	Schedule/ Question No.	Relevant section of the ITR-7	Care Points
Personal Information	A18	Projects and Institutions & Nature of Activity	Need to enter details of all projects like school, hospital, any centre or facility being run by the CE.
Other details	A23(i)	Details of Projects if falling under GPU	There are 7 'Nature of Activities' enumerated under this Question. Further on selection of the relevant 'Nature of Activities', correct 'Classification' needs to be selected. This should be in sync with the activities.
Other details	A24	Change in the objects/activities	If carrying on any activity in nature of business need to enter percentage of receipts vis-a-vis total receipts for the year. It is obligatory to intimate changes in objects / activities to the CIT (E), hence details need to be fed.



Sheet	Schedule/ Question No.	Relevant section of the ITR-7	Care Points
Other details	A26	Applicability of 22nd proviso to section 10(23C) or 13(10)	Situations attracting such provisions to be mentioned (relating to business limits, or non maintenance of books of accounts, audits and return of income).
Member's Information	A29(ii)(A)	Details of Author, Founder, Trustees, Managers	Details to be entered. Normally seen that it is missed to be entered completely.
Member's Information	A29(ii)(C)	Section 13(3)(b)	Details of Persons covered u/s.13(3)(b) i.e. those with substantial contribution exceeding Rs.50,000 to be mentioned.
Schedule I	Accumulations	Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of 3rd proviso to section 10(23C) / 10(21) rws. 35(1).	Data of all accumulations to be entered and matched with previous ITR and Form 10 filings. Please note to enter amounts invested in Section 11(5) modes and also amount utilised during the year amongst other data, if applicable.
Schedule D	Deemed	Detailed of deemed	Data of all deemed applications to be entered and matched with previous ITR and Form 9A filings.
	A1, A2	Details of Corpus & Loans	Details of corpus along with amounts invested in Section 11(5) modes. Details should be in sync with financial statements.
Schedule J	B	Details of corpus investment/ deposits made under section 11(5)	Sec.11(5) investment / deposits for corpus only to be entered.
	C, D, E	Related party investments, Other Investments in concerns and Voluntary Contribution in kind	If any such transactions to be mentioned.
Schedule – Balance Sheet	6	Investment made in modes specified u/s 11(5)	Besides the complete Balance Sheet need to enter Sec.11(5) investment / deposits as a whole. It is generally overlooked and skipped but very vital input.
	7	Investment made in modes other than specified u/s 11(5)	Overall investment / deposits in modes other than Sec.11(5) to be entered. It is generally overlooked and skipped but very vital input
Schedule – R	Reconciliation	Reconciliation of Corpus of Schedule J and Balance sheet	Ensure accurate reconciliation along with reason for any differences.



Sheet	Schedule/ Question No.	Relevant section of the ITR-7	Care Points
Schedule – VC	Voluntary Contributions	Divided into domestic & foreign contribution	To enter proper amounts bifurcated into Corpus, Voluntary, Grants, Anonymous etc. as per the relevant point.
Schedule – AI	Aggregate Income	Aggregate of income derived during the previous year excluding Voluntary contributions.	To enter proper amount bifurcated into various heads as main objects, incidental objects, rent, interest etc. per the relevant point. To enter proper amount bifurcated into various charitable objects of the CE as per the relevant point. Also needs bifurcation into capital and revenue expenses.
Schedule – A	Application	Amount applied to stated objects of the trust/institution during the previous year from all sources referred to in C1 to C7 of this table.	Source of the application to be mentioned which should match with the applications made as above. Further disallowances under various clauses of act to be mentioned and effect given to.
Schedule – IE 3	Income & Expenditure statement (for assesses claiming exemption under Sections 10(23C)(iiiab) or 10(23C)(iiiac)		For those who are Government financed 50% minimum of total receipts each year
Schedule – IE 4	Income & Expenditure statement (for assessee claiming exemption under Sections 10(23C)(iiiad) or 10(23C)(iiiiae)		Applicable for charitable education institutions or hospitals when the aggregate annual receipts do not exceed Rs. 5 crores.
Schedule – 115TD	Accreted income under section 115TD (Applicable if exemption claimed u/s 11 and 12 or 10(23C)(iv) / (v) / (vi) / (via)		If applicable.
Schedule – 115BBI	Specified income of certain institutions under section 115BBI		If applicable.
Schedule – Part B – TI (Total Income)	Sl. No. 1 to 4	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv) / (v) / (vi) / (via) derived during the previous year (Sl. 10 of Schedule AI)	Auto populated. Check whether proper amount is appearing herein.
	Sl. No. 5	Income to be applied [1+3-4-(A1-A1a of Schedule A)]	Auto populated. Check whether proper amount is appearing herein. This depicts the total income which is to be applied for the year.
	Sl. No. 6(i)	Amount applied during the previous year	Auto populated. Check whether proper amount is appearing herein.



Sheet	Schedule/ Question No.	Relevant section of the ITR-7	Care Points
Schedule – Part B – TI (Total Income)	Sl. No. 6(iv)(A & B)	If exemption u/s.11(1)(2) is applicable, whether option Form No. 9A has been furnished to the Assessing Officer	File 9A, if applicable and fill-in proper details.
	Sl. No. 6(v)	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a) / 11(1)(b) or in terms of 3rd proviso to section 10(23C)	Amount accumulated upto 15% which can be freely used without any limitation of carry forward.
	Sl. No. 6(vi)(A & B)	Whether option for Form No. 10 has been furnished to the Assessing Officer	File 10, if applicable and fill-in proper details.
	Sl. No. vii	Total of all applications	This total will depict the applications and ideally should match with total of Sl. No. 5 “Income to be applied” providing a result as Zero, subject to other adjustments which normally are not applicable.
	Part B2	Applicable if exemption is being claimed under section 13A/13B and under sections 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), / (iiiac) / (iiiad) / (iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)	Applicable if return is filed under noted sections. This part provides for few adjustments to arrive at any income chargeable to tax at MMR.
	Part B3	Part B3- Applicable if total income chargeable to tax u/s twenty-second proviso to section 10(23C) or 13(10)	Applicable if return is filed under noted sections. This part provides for few adjustments to arrive at any income chargeable to tax at MMR.

General other Parts of ITR – 7 like House Property, Business or Profession, Capital Gains or Income from other sources are not applicable for registered charitable entities. Details of TDS, TCS etc. however needs to be entered.



The following information is to be prepared and kept ready before preparation of forms and returns.

- List of Projects
- Order u/s. 10(23C)(iv) or (v) or (vi) or (via) or Order 12A
- Order u/s. 80G
- Business Financial Statements
- Niti Aayog Darpan registration details
- FCRA registration details
- Trustee / Office Bearer / Executive List : complete details
- List of specified persons Sec. 13(3)(b) = Total annual contribution For AY 2025-26 exceeds Rs.50,000
- All past accumulations, amount, date of return filing
- Financial Statements {Balance Sheet, Cash Flow, Income & Expenditure}
- Computation

It is important to prepare all forms together and do the validation checks. Only after all relevant applicable forms are ready it needs to be e-filed one by one. As because inputs of one form / return and interlinked with other form / return one should not rush to e-file first form and then try to prepare the other form. All forms should be ready before uploading the first form itself.

Condonation

Despite all out efforts sometimes the charitable entity may miss e-filing the forms in time. Circular 16/2024 comes handy to allow condonation of delays for Forms 9A, 10, 10B, and 10BB for AY 2018-19 onwards, subject however to reasonable cause and genuine hardships on merits faced by the assessee and subject to investment compliance u/s.11(5) for condonation case of Form 10.

For delays in filing up-to 365 days application will lie before Pr. CIT / CIT and for delays beyond 365 days before the Pr. Chief CIT / CIT. Condonation application is to be filed before 3 years from end of Assessment Year in relation to which application is made.

Such application is disposed within 6 months (as far as possible) from end of month when such application is received by competent authority. For condonation of delay in filing the return of income itself Section 119(2)(b) is to be adhered to.

Exemption available only if return filed in time allowed under Section 139(1) or (4)

Please note that the Finance Act 2022 had clarified to point out that Sec. 11 exemptions apply to returns of income filed within the original deadlines under Section 139(1) or (4) only. Hence updated return is not valid compliance for a registered charitable entity.

Conclusion

Compliance for charitable entities involves navigating complex tax provisions, maintaining meticulous records, and adhering to strict deadlines. By understanding the nuances of Sections 11, 12, and 10(23C), and ensuring timely filings, entities can maximize exemptions while avoiding penalties.

Happy audits and filings !



ACKNOWLEDGEMENT

"To appreciate others is to unveil the hidden gems within the tapestry of humanity." - Rick Conlow International

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Thanking you all,

Crescendo: Ascend, Amplify, Excel- E-Souvenir Committee



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