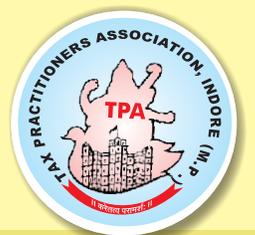




Tax Practitioners' Association, Indore

# TAX NEWS & VIEWS

OCTOBER - 2022 | Price ₹ 15



# PRESIDENT MESSAGE

At the outset I wish all a very Happy, Healthy & Prosperous Deepawali. Last month we all were very busy in completing audit, tax audit and other professional duties. Government has made our work more tedious by introducing clause 44 and other requirement like aging of debtor & creditors and ratio analysis etc. Matching of GST figures has made our work more complex. Expectations of Government from auditor is increasing day by day. In fast changing scenario its essential that we keep ourselves upto date and use of computer for audit be increased.

To combat the situation, we organised a seminar on smart audit through tally and analysis of clause 44. Speaker on smart audit through tally was CA Aatur Khandelwal.

He explained every minute details of how a computer can be an effective tool for smart audit. Our next speaker was CA Kirti Joshi (RCM, ICAI). He did a thread bare analysis of clause 44 and resolved many doubts/ambiguities of clause 44. The Seminar was well attended and both the speakers explained the issues with clarity and keeping in mind the practical usage of the subject.

On 3rd September we organised a brain storming session on GSTR 3B. Main purpose on simplification of GSTR 3B to CBIC. CA Manoj P. Gupta took the initiative in this matter. We sent representation to CBIC in this regard.

On 15th September we met Shri Partha Roy Choudhary Commissioner CGST & gave him representation on various issues.

We also met Shri Lokesh Jatavji Commissioner MPGST and gave him representation on current issues.

Businessmen whose turnover is more than 10 crores will also come within the perview of E Invoice provisions.

To understand the intricacies we organised an interactive session E Invoicing provisions & their implications under GST Act. Shri Partha Roy Choudhary Commissioner CGST was guest of honour. We also invited various trade association representatives to make the seminar more purposeful. CGST officials explained the issues lucidly. Various queries were raised and resolved.

Next month we will organise sports day. I request all to participate in game of your choice.

Sincerely Yours,  
**CA Shailendra Singh Solanki**



## आओ फिर से दिया जलाएं

भरी दुपहरी में अंधियारा  
सूरज परछाई से हारा  
अंतरतम का नेह निचोड़ें  
बुझी हुई बाती सुलगाएं  
आओ फिर से दिया जलाएं

हम पड़ाव को समझे मंजिल  
लक्ष्य हुआ आँखों से ओझल  
वर्तमान के मोह-जाल में  
आने वाला कल न भुलाएं  
आओ फिर से दिया जलाएँ

आहुति बाकी यज्ञ अधूरा  
अपनों के विघ्नों ने घेरा  
अंतिम जय का वज्र बनाने  
नव दधी चिहड्डियां गलाएं  
आओ फिर से दिया जलाएँ



# CHANGES IN GST

## As Applicable From October 2022



*GST Act has been a subject matter of frequent changes. At times it becomes difficult to understand the position of law as it is at different point of time.*

Recently the CBIC has issued Not. No: 18/2022 –CT, dtd.: 28-09-2022, Not. No: 19/2022 –CT, dtd.: 28-09-2022, Not. No: 20/2022 –CT, dtd.: 28-09-2022 giving effect to changes in law and procedures that were proposed as part of the Finance (Bill) Act 2022. These changes are briefly explained as below:

### Restrictions on the claim of ITC

It is proposed that ITC of a taxpayer can be restricted in the following circumstances:

- ▶ If the supplier of the taxpayer has defaulted in paying tax for such a period or short paid taxes by a certain percentage
- ▶ If the supplier of the taxpayer has availed excess ITC by such limit or utilized ITC to pay taxes in excess of the maximum allowable limit
- ▶ If the supplier of the taxpayer has taken registration within such period
- ▶ Other cases as may be prescribed

The period, limit and percentage of such restriction are yet to be finalized & notified and may be available in due course of time. Thus ITC availment now requires an extra caution. Safeguard to choose a vendor with proper established credentials alone will help in enjoying the facility of ITC without litigations.

### Extension of Time Limit to avail ITC

Earlier ITC of earlier year was available up to the due date of filling of GST Return of September month or date of filing of Annual Returns, whichever is earlier. Now it has been extended up to 30th November or date of filing of Annual Returns, whichever is earlier. This new provision is giving a big relief to the tax payers.

Now, the following can be done up to 30th November of the succeeding financial year:

- ▶ Avail ITC for any invoice/debit note of a FY.
- ▶ Issuance of credit notes for supplies made in a FY.
- ▶ Rectification of errors in respect of GSTR 1, GSTR 3B and GSTR 8

### Cancellation of GST Registration for non-filing of Return

The GST authorities have been vested with powers to suo moto cancel registration if:

- ▶ A Composite Taxpayer didn't file return for a FY year beyond three months from the due date
- ▶ A Regular Taxpayer didn't file return for such a continuous tax period as may be prescribed.

It may be noted that as per Rule 21, if monthly return filler does not file return for a continuous period of 6 months or if quarterly return filler does not file return for a continuous period of 2 tax periods then registration can be cancelled. The current change will ensure disciplined compliance as so many facilities including ITC availability are now linked to filing of returns.

### Changes in Statement of Outward Supply – GSTR 1

It is now compulsory that the Statement of outward supply (i.e GSTR-1 Return) must be filed in chronological order. This means sequencing of returns is mandatory. Unless the GSTR-1 return is not filed for earlier periods, GSTR-1 return for current month cannot be filed. Further Govt. can prescribe conditions/restrictions in filling of details of outward supply and subsequent communication to recipient.

### Claiming Input Tax Credit on Self-Assessment basis

Every Taxpayer's self-assessed ITC will be credited to GST PMT-02 i.e., the electronic credit ledger. The concept of Provisional ITC which has been creating a lot of confusions has been omitted now. Further if one's supplier didn't pay taxes to the Government then ITC shall be reversed along with Interest.

## Refund of GST

Refund application is to be filled if one want to claim a refund of excess balance in GST-PMT-03 i.e., Electronic Cash Ledger.

For supplies to SEZ Developer/SEZ Units, refund is to be filled within 2 years from the due date on which GSTR 3B is filed or ought to have been filed. Earlier there were lots of confusions on this matter especially with reference to the relevant date. Now the situation has been clarified.

Now a specialised agency of the UNO, Consulate, Embassy etc. can claim a refund of tax on inward supply within 2 years. Initially it was six months which was extended to eighteen months and now it is further made as 2 years from the last day of the quarter in which the supply was made in line with other refunds.

## Consequences of not paying the vendor in time

The Taxpayer need to pay tax along with interest from now on, if one has availed ITC but failed to pay the supplier within 180 days from Invoice date. Earlier there were recommendations to impose interest for delayed payment beyond 180 days by the buyer to the vendor if ITC has been availed. But it was not notified. Now with new changes in place, the interest liability also accrues. This means that though the buyer can reclaim the credit after making the payments, the interest would become a cost.

## A few other changes are as below

- ▶ All returns are now sequenced
- ▶ There will be restriction now in filling of GSTR 3B of current period, if GSTR 1 of previous period is not filled.
- ▶ Due date for filling of GSTR 5 and GSTR 5A is now 13th of next month.
- ▶ Late fee for delay in filling of TCS Return is being introduced.
- ▶ Quarterly Return Monthly Payment (QRMP) optees can now pay taxes on a self-assessment basis or in an alternate way that the government will prescribe later.



CA Avinash Khandelwal



CA KIRTI JOSHI

## Determination of Date for Service of Notice under IT Act – Delhi HC Important Decision

The gist of landmark judgement held in the case of Suman Jeet Agarwal vs ITO (2022) is as below :

**NOTICES DIGITALLY SIGNED** – The date of notice is not important. It is the date of signing the notice which is important. If the notice is dated 31st March, 2021 but has been digitally signed on 1st April, 2021 – then the date of notice will be 01/04/2021.

**NOTICES SENT FROM EMAIL OF ASSESSING OFFICER** – Even though these are not digitally signed, it will be a valid service of notice. But the date and time of dispatch as recorded in the ITBA portal will be the date of service of notice, in this regard.

**NOTICES UPLOADED ON IT PORTAL WITHOUT ANY ALERT TO ASSESSEE** - The date and time when the Assessee has viewed the notice will be construed to be the date of service of the notice. The date and time viewed will be recorded on the ITBA portal. The Assessee should seek the copy of the same from the Income Tax to establish the same for the record.

**NOTICES WHICH HAVE BEEN MANUALLY SENT** - The date and time when the Notices were delivered to the post office for despatch will be considered to be the date of issuance of notice.

**NOTICES SENT TO OLD OR UNRELATED EMAIL ADDRESS** - The date on which the notice was first viewed by the assessee on the E-filing portal will be considered to be the date of issuance of notice.

# BOOKS & RECORDS TO BE MAINTAINED UNDER GST



Section 35 of the CGST Act, 2017 and Chapter VIII of the CGST Rules, 2017 provide that every registered person shall keep and maintain all records at his principal place of business

## WHO MUST MAINTAIN ACCOUNTS UNDER GST?

It is the responsibility of the following persons to maintain specified records-

- l The owner
- l Operator of warehouse or godown or any other place used for storage of goods
- l Every transporter

What records must be maintained under GST?

Every registered person must maintain records of:

- l Production or manufacture of goods
- l Inward/outward supply of goods or services or both
- l Stock of goods
- l Input tax credit availed
- l Output tax payable and paid and
- l Other particulars as may be prescribed

In addition, the rules also provide that the registered person shall keep and maintain records of

- a) goods or services imported or exported; or
- b) supplies attracting payment of tax on reverse charge, invoices, bills of supply, delivery challans, credit and debit notes, receipt vouchers, payment vouchers, refund vouchers and e-way bills.

## WHAT ARE THE ACCOUNTS WHICH MUST BE MAINTAINED UNDER GST?

Following accounts and records will have to be maintained by every registered person:

- a) accounts of stock in respect of goods received and supplied and such account shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples
- b) a separate account of advances received, paid and adjustments made thereto.
- c) an account, containing the details of tax payable, tax collected and paid, input tax, input tax credit claimed

- d) names and complete addresses of suppliers from whom goods or services, chargeable to tax under the Act, have been received;
- e) names and complete addresses of the persons to whom supplies have been made;
- f) monthly production accounts, showing the quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured
- g) separate accounts for works contract

## PERIOD FOR RETENTION OF ACCOUNTS UNDER GST

As per the GST Act, every registered taxable person must maintain the accounts books and records for at least 6 years. The period will be counted from the last date of filing of Annual Return for that year.

The last date of filing the Annual return is 31st December of the following year.

If the taxpayer is a part of any proceedings before any authority (First Appellate) or is under investigation then he must maintain the books for 1 year after the order of such proceedings/appeal has been passed.

## CONSEQUENCES OF NOT MAINTAINING PROPER RECORDS

If the taxpayer fails to maintain proper records in respect of goods/services, then the proper officer shall treat such unaccounted goods/services as if the taxpayer had supplied them. The officer will determine the tax liability on such unaccounted goods.

The taxable person will be required to pay the tax liability calculated along with penalty.



CA PANKAJ PATWA

# CSR MYTHS AND FACTS

Based on the queries received by me during the period of finalisation and audit of companies by members across the country, I m presenting a compilation of myths and facts related to CSR fund and activities.



CA ASEEM TRIVEDI

No.	Myths	Facts
1	Provisions of Section 135 are <b>not</b> applicable to Private Company.	<p><b>NO,</b> As per section 135 (1) of the Act, the CSR provisions will be applicable to companies which fulfill any of the following criteria during the ediatelymm preceding financial year:</p> <ul style="list-style-type: none"> <li>(i) Net worth of Rs. 500 crore or more; <b>or</b></li> <li>(ii) Turnover of Rs. 1000 crore or more; <b>or</b></li> <li>(iii) Net profit of Rs. 5 crore or more</li> </ul> <p>Note:-though usually Private companies having network of more than 500 crores and turnover of 1000 crores may not found. But during our practice <b>we may found private limited companies having net profit more that 5 crores, if so CSR is Applicable.</b></p>
2.	Provisions of CSR not applicable to section 8 companies as they are already doing such activities ?	<p><b>NO,</b> Provisions are applicable to every company as described above whether it is section 8 or otherwise</p>
3.	X private Limited is incorporated in India carrying out all activities outside India has no need to comply with CSR provisions in India.	<p><b>NO,</b> Even if a company incorporated in India under companies act and is carrying on business activities outside India even has no business activities in India, it still needs to comply with the CSR provisions if it fulfils the criteria prescribed under section 135(1)of the Act.</p>
4	CSR provisions will be applicable to private limited company which is subsidiary of such a company over which CSR provisions are applicable	<p><b>NO,</b> The applicability criterion has to be seen on stand alone basis ,Rule 3 (1) of CSR Rules does not extend the applicability of section 135 of the Act to such companies which are otherwise not covered therein.</p>

5.	A company manufactures a product which can be used to donate in CSR activities. This Pvt. Ltd. Co. over which CSR is applicable is distributing free samples, whether it tantamount to CSR activity?	<b>NO,</b> This activity will fall under 'normal course of business' and hence may not be considered as CSR activity, unless a separate campaign run through other than dealers and distributors.
6.	If section 8 company/ registered public trust / registered society has track record of 3 years but has got section 12A and / or section 80G registration recently, it is NOT permitted to do CSR activity?	<b>NO,</b> In such case the entity will be permitted to do CSR activity after obtaining CSR registration number from MCA.
7.	As the private limited company has incorporated 2 years back, although has net profit of last year 6 crores , CSR provisions are NOT applicable as it has not completed three years of in corporation, because for CSR expenditure calculation three years profit is required.?	<b>NO,</b> According to sec. 135(5) of the Act enunciates that the quantum of CSR amount to be spent should be calculated as 2% of average net profit made during the immediately preceding 3 years, it also says that for the companies which have not completed the period of 3 FY since incorporation, the quantum of CSR amount to be spent shall be 2% of the average net profits of the company made during such immediately preceding financial years.
8.	A Company could not said to have discharged its obligations if amount allocated for the project is Rs. 1 crore, amount spent in the current fy -Nil, Amount transferred to Unspent CSR Account for the project as per section 135(6) : Rs. 1 crore	<b>NO,</b> If Board has approved it as an on-going project based on reasonable justification and if the project has commenced during the financial year, it can be said that the company has discharged its CSR obligations
9.	A company can use an unused existing bank A/c, which is lying idle with company since long , for making the transfer of unspent CSR amount?	<b>NO.</b> According to section 135(6) special account to be opened by the company in that behalf for that financial year Hence, a new bank account titled as “Unspent CSR Account” should be opened for transferring the unspent CSR amount.
10.	A company can use previous year's bank account only for transferring subsequent year's unspent CSR amount, if the project is same?	<b>NO,</b> section according to section 135(6) of the Act“ Special account to be opened by the company in that behalf for that financial year . Hence, for every financial year, a new bank account needs to be opened by the company



# KNOW YOUR CIBIL



CA. PRACHI GOYAL

## WHAT IS CIBIL ?

Your CIBIL score is 3-digit number that indicates your creditworthiness and demonstrates your ability to repay a loan. It is derived using the credit history found in your CIBIL report. The CIBIL score ranges from 300 to 900 that a lender looks at to assess how risky a borrower could be.

A CIBIL report is a detailed summary of your credit profile, access and repayment history, credit accounts, and balances. The CIBIL report is a record made after compiling all the requisite information received from various banks and financial institutions from which the individual or companies have obtained loans from. It includes credit enquiries, open and closed credit accounts, personal & employment information and your payment history.

## Significance of CIBIL score:

Whenever you apply for a loan, banks check your CIBIL Score and Report to evaluate your credit history and credit worthiness. The higher score means more credit worthiness of the borrower and thus, gives a better chance of your loan application to get approved (this is however only one criteria from the various others to get a loan approved). A CIBIL score of more than 750 is considered as good. In case of a CIBIL score of less than 600, a borrower may find it difficult to get loans.



## HOW IS MY CIBIL SCORE DETERMINED?

The CIBIL score is derived on the basis of the track records of the credit history of a client, depending on the timeliness of the loans paid, any history of

settlement or written-off of any loans/ credit cards, high credit utilisation etc., as per the details provided by your banker to the CIBIL.

### MULTIPLE ENQUIRIES

If you have recently been sanctioned multiple loans and credit cards, then lenders will view your application with caution because this behavior indicates your debt burden has increased, which will negatively impact your score.

### PAYMENT HISTORY

making Late Payments or defaulting your EMIs or dues (recently or consistently) will negatively impact your score.

### MAJOR FACTORS THAT AFFECT YOUR CIBIL SCORE

### HIGH CREDIT UTILIZATION

An increase in the current balance of your credit card indicates an increased repayment burden and may negatively affect your score.

### CREDIT MIX

Having a balanced mix between secured loans (such as Auto/Home loan) and unsecured loans (such as Personal loan, Credit Card) is likely to have a more positive effect on your score.

## MY CIBIL IS CHECKED FREQUENTLY, MY CIBIL SCORE WILL REDUCE... IT IS TRUE?

It actually depends on how frequent your CIBIL is being checked. If in a few months, your CIBIL is checked by many credit institutions, it may affect your CIBIL because this gives a message that many credit institutions have checked your CIBIL and you are not getting your loan approved and thus questions your credibility, affecting your CIBIL score.

## CAN I DISPUTE MY CIBIL SCORE ?

What if there are some loan/ credit cards shown in my CIBIL that does not belong to me? You can seek for dispute resolution at the [www.cibil.com](http://www.cibil.com) anytime. There are two types of dispute resolutions- consumer dispute resolution (for individual customers) and company dispute resolution (for non-individual customers). You just need a CIBIL report before filling

the dispute, because you have to insert Report Order number and Report date in the dispute. However, only 2 disputes can be raised from one report. Another way is to create a login by subscribing to the CIBIL website and you can raise dispute to point-wise accounts shown in your CIBIL reports.

### HOW CAN I CHECK MY CIBIL SCORE?

- You can get one-time free CIBIL report from the website of CIBIL.
- You can get access to your CIBIL report on subscription basis for 1 or 6 or 12 months.
- Many apps like CRED, Paisa Bazaar etc. also provide CIBIL score by entering contact number and email id, however it need not Be authenticated.

### WHAT STEPS I CAN TAKE TO IMPROVE MY CIBIL SCORE?

You can improve your CIBIL Score by maintaining a good credit history, which is essential for loan approvals by lenders. The below points can help you improve your CIBIL score:

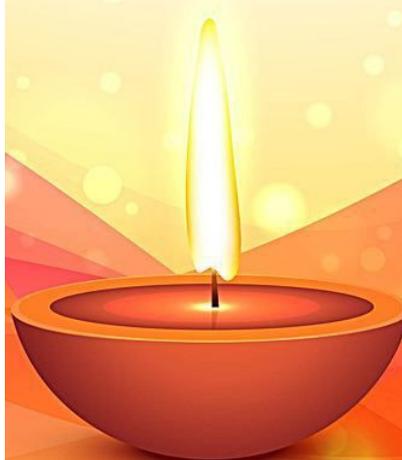
- Always pay your dues on time:** Late payments/frequent bounces affects your score negatively. So you should pay your EMIs and all other dues timely.
- Maintain a healthy credit mix:** It is better to have a healthy mix of secured (such as home loan, auto loan) and unsecured loans (such as personal loan, credit cards). Too many unsecured loans may be viewed negatively.
- Apply for new credit in moderation:** Continuously seeking for excessive credit is a negative sign and so you should apply for new credit cautiously.
- Keep your balances low:** If your credit facilities are always utilised to its maximum, then it may also impact your CIBIL score negatively. So, always be prudent to not use too much credit, control your utilization.
- Monitor your co-signed, guaranteed and joint accounts monthly:** In case of co-signed, guaranteed or jointly held accounts, if they are not paying the EMIs/dues regularly, it will affect your CIBIL score equally, since you are held equally liable for missed payments. Your joint holder's (or the guaranteed individual) negligence could affect your ability to access credit when you need it.

# दीप पर्व अभिन्दन

स्पन्दित वाणी जग में गुंजे,  
जगती का कल्याण करे।  
प्रज्वलित दीप की उज्वल किरणों,  
जीवन पथ साकार करे।  
दीप जले सदैव प्यार के,  
स्नेहिल, सदव्यवहार मिले,  
भारत माँ के इस दिव्य चमन को,  
समरंगी सौम्य बहार मिले ।

अनंत आनन्द मिले जीवन में,  
वैभवता परिपूर्ण रहे,  
सर्वत्र बहे अपनत्व की गंगा,  
मानवता सम्पूर्ण रहे ।

निर्मल रिश्तों के अनुबंध,  
सुदृढ़ और प्रतिबद्ध करे,  
विनीत भाव से नतमस्तक हम,  
अभिवादन सहज स्वीकार करें ।



सी.ए. एस.एन. गोयल

# UNDERSTANDING EQUALISATION LEVY



CA MAYANK SAKHLECHA

## WHAT IS EQUALISATION LEVY?

Equalisation Levy is be charged @ 6% of the amount of consideration for specified services received or receivable by a non resident from a person resident in India and carrying a business or profession from a non resident having a permanent establishment in India.

## WHAT ARE SPECIFIED SERVICES ON WHICH EQUALISATION LEVY IS APPLICABLE?

- Online advertisement
- Any provision for digital advertising space
- Any other facility or service for the purpose of online advertisement
- Any other service as may be notified by the Central Government in this behalf.

## IS THERE ANY EXCLUSION?

For the purpose of equalisation levy, consideration received or receivable for specified services shall not include consideration which bare taxable a royalty or fees for technical services in India under the IT Act read with double taxation agreements.

## WHEN EQUALIZATION LEVY IS NOT APPLICABLE?

- If the non-resident service provider has a permanent establishment in India and income from such specified services is effectively connected to this permanent establishment.
- Where the payment for specified service by the person resident in India( or the permanent establishment in India ) is not for the purpose of carrying out business or profession:
- If the aggregate amount of consideration for specified services received or receivable by a non-resident from a person resident in India(or from a non resident having a permanent establishment in India) does not exceed one lakh in any previous year.

## IS EQUALISATION LEVY APPLICABLE ON E-COMMERCE?

Equalisation levy on e-commerce supply or services is applicable from 1 April, 2020.

## WHO IS THE E-COMMERCE OPERATOR FOR THE PURPOSE OF EQUALISATION LEVY?

E-Commerce Operator means a non-resident who owns, operates or manages digital/ electronic facility/ platform for online sale of goods or online provisions of services or both. Online Supply/ Services it means :

- Online sale of goods owned by e-commerce operator; or
- Online provision of services provided by e-commerce operator; or
- Online sale of goods or provision of services facilitated by the e-commerce operator; or
- Any combination of the above three activities.

## WHAT ONLINE SALE OR SUPPLIES INCLUDE?

Online sale / provision of services include one or more of the following activities taking place online-

- Acceptance of offer for sale & purchase order.
- Placing the purchase order.
- Payment of consideration.
- Supply of goods or provision of services, partly or wholly.

## LEVY ON E-COMMERCE OPERATOR?

Equalization levy is charged @ 2 % of the amount considered received/ receivable by an e-commerce operator from e-commerce supply of goods or services made (or provided or facilitated ) by it-

- To a person resident in India.
- To the non-resident in a specified circumstances.
- To a person who buys such goods/services using internet protocol address located in India.

## WHEN LEVY IS NOT APPLICABLE ON E-COMMERCE OPERATOR?

- Where e commerce operator has a permanent establishment(PE) in India
- Where equalization levy is levied under the provisions given U/s. 165 of Finance Act, 2016; or
- Sales/ turnover/ gross receipts of the e-commerce operator from e-commerce supply of goods/ services is less than 2 Cr. during the previous year.

# GLIMPSES OF TPA ACTIVITIES



**Shri Partha Roy Chowdhury**, (CGST Commissioner),  
in Study Circle Meeting on E -Invoicing



Presentation of bouquet to  
**Shri Partha Roy Choudhary**



Cross Section Audience



Brain Storming session on GSTR 3B



**CA Kirti Joshi** speaker on the topic  
'Analysis of Clause 44 of  
Tax Audit Report'



**CA Aatur Khandelwal**  
speaker on the topic  
'Smart Audit using Tally'

# हमने किया संस्थागत प्रयास उम्मीद जल्द पूरी होगी हमारी आस



टीपीए के प्रतिनिधि प्रदेश एसजीएसटी आयुक्त श्री लोकाेश कुमार जाटव से मिले व फॉर्म जीएसटीआर 3 बी के सरलीकरण व सुधार के लिए उन्हे प्रतिवेदन दिया। कुछ अधिकारियों द्वारा कर निर्धारण के लिए निर्धारित प्रक्रिया न अपनाने के प्रति किया उनका ध्यान आकर्षित किया। यह भी तय किया गया कि करदाताओं की सुविधा के लिए एसजीएसटी विभाग व टीपीए मिलकर आउटरीच प्रोग्राम करेंगे। आयुक्त महोदय ने हर प्रकार के सहयोग के लिए आश्वस्त किया।

फार्म जीएसटीआर 3 बी के संशोधन व सरलीकरण के लिए टीपीए इंदौर ने अपने सदस्यों से प्राप्त सुझावों के आधार पर एक प्रतिवेदन केंद्रीय सरकार को भेजा है। इस प्रतिवेदन की एक प्रति सीजीएसटी कमिश्नर श्री पार्थराय चौधरी जी को भी दी गई और उन्हें टीपीए के सुझावों से बिंदुवार अवगत कराया गया।



Newsletter Editorial Board -

! CA Manoj P. Gupta ! CA Abhishek Gang ! CA Bharat Agrawal

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