



EIRC e NEWSLETTER – VOLUME 48 ISSUE 9 15<sup>th</sup> NOVEMBER 2022

The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)

Eastern India Regional Council's

# happenings



The Institute of Chartered Accountants of India  
Eastern India Regional Council

**47<sup>TH</sup> REGIONAL CONFERENCE**

# उत्तिष्ठत जाग्रत

**Awakening the Change Within**



23<sup>rd</sup> & 24<sup>th</sup> December, 2022  
Biswa Bangla Convention Centre, Kolkata

12 Hrs  
CPE



### Message from Chairman, EIRC



Dear Professional Colleague,

With growing connectivity, evolving automation in operations, greater competition and growth in service delivery models through reduced barriers, there are multitude of challenges building up in the professional arena for accelerating performance, driving value and delivering quality. The time for turning insights into action has come. Global business network is gradually expanding and to keep pace with changing demands, professionals need to leverage technology to deliver more with less. With advancement of seamless cross-border trade relations, "Going Global" is a potential opportunity for gaining advantage of expanding internationally. I firmly believe that lack of long term sustainable strategies is the biggest constraint in achieving flexibility and tapping potential growth for professionals. Transforming operational dynamics to match the evolving demands would accelerate the readiness of firms to accept multinational assignments.

With immense pleasure I would like to share with you that the **47th Regional Conference** on the theme **“Uttisthata Jagrata-Awakening the Change Within”** is scheduled to be held on **23rd and 24th December, 2022** at Biswa Bangla Convention Centre, Kolkata. The Conference aims to bring together Padmashree awardees, international leadership experts, industry stalwarts, eminent Government functionaries and luminaries from professional arena, with its primary focus to bring about national as well as international vision and insight on the emerging trends and advancements taking place across the globe in recent times. The Conference being one of its kind will enable and support the delegates in creating the blueprint of an upgraded, integrated and technology aided pathway towards a sustainable future ahead. The diverse topics of professional interest include Sustainability and ESG, Social Audit and Social Stock Exchange, Start-ups, Agile Audit, Capital Markets and many more. To achieve the goal of creating a platform that enables exchange and dissemination of knowledge on economies of nations and linked theories of their existential differences, there will be a special session at the conference with top economists of the country. The event shall also offer an exclusive opportunity for new members to interact with eminent personalities, experts, academicians and member delegates from the entire Eastern India Region and rest of the country. As rightly said by Sir Albert Einstein, “Intellectual growth should commence at birth and cease only at death.” With this inspiration in mind, we aspire to keep up the spirit of learning, with the belief that teachings are the guiding light to grow in life and knowledge, if not put to practice, loses its significance. Hence, let us focus on empowering ourselves with knowledge and look towards brighter days ahead.

Dear member, an agile mindset to embrace change and adaptability to diverse skill sets especially technology driven ones are some of the key attributes necessary for building trust and being relevant in this extremely competitive digitized world. The key strengths of firms lie in their abilities to address the changing landscape.

Best wishes always

Take care

Regards.

**CA. Ravi Kr. Patwa**  
**Chairman EIRC (2022 - 23)**



**Message from Chairman, EICASA**



Dear Students,

The Nov, 22 exams are almost over. I convey my best wishes for your Examination results. I wish luck to the students gearing up for the forthcoming Foundation Examination. I sincerely hope that your undaunted efforts will unlock the doors of success. After a brief interlude, you should gear up for your future academic and professional endeavours and redefine your strategies. While awaiting results, use your time pragmatically, develop new technical skills, bolster your proficiency in your weak areas as for attaining success. You must transform your weaknesses into your strength. "Time values those who value time". This old proverb holds immense significance for students. Those who have been able to decode this mantra have reaped the fruits of success both professionally and personally. You should understand that time is invaluable. I advise you to chalk out a plan for yourself for the coming months to ensure that there is no time lag in your learning and growth. You may visit ICAI Digital Learning Hub and go through the courses hosted there such as Blockchain Technology and Accountancy, Information Systems Audit, Embracing Robotic Process Automation, etc. I would like to mention that more than 200 courses have been offered by the Institute with different time durations. You may explore these courses on ICAI Digital Learning Hub and utilise your time effectively.

For holistic growth, it is also important that you take active participation in the various activities of the EICASA and various programmes and Talent Hunts being organized under the aegis of the Students Skills Enrichment Board (SSEB).

I am pleased to inform you that the SSEB is organising an International Conference on the theme 'Facing the Future Innovate-Integrate-Motivate' for CA Students at Hyderabad on 2nd & 3rd December 2022. Do attend the same. Register at <https://bosactivities.icaai.org/>. Such conferences provide an excellent platform to learn, discuss and share ideas apart from networking opportunities with the peer group. You should participate to showcase your ability, ideas and thought process to the outside world as well learn from them.

The EICASA will come up with various Seminars, Workshops, Motivational Sessions, Industrial Visits, Sports Meets, etc. the way it does regularly. Please keep a track of events at [www.eirc-icaai.org](http://www.eirc-icaai.org), <https://bosactivities.icaai.org/> and participate.

You can achieve all your dreams through dedication, commitment, discipline, perseverance, passion and most importantly by believing in yourself.

Wish your dreams come true.

Regards,

**CA. Debayan Patra**

**Chairman EICASA (2022 - 23) & Vice Chairman EIRC (2022 - 23)**



The Institute of Chartered Accountants of India  
Eastern India Regional Council

## 47<sup>TH</sup> REGIONAL CONFERENCE

# उत्तिष्ठत जाग्रत

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### **The Institute of Chartered Accountants of India (ICAI)**

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for regulating the profession of Chartered Accountancy in the country. The Institute, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. It is the second largest professional accounting body in the world, with a strong tradition of service to the Indian economy in public interest. The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council constitutes of 40 members of whom 32 are elected by the Chartered Accountants and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance and other stakeholders.

ICAI has 5 Regional Offices, 166 Branches, 44 Foreign Chapters, 33 Representative Offices in 77 global cities of 47 countries and overseas offices at Dubai and Singapore.

His Excellency Late Dr. A P J Abdul Kalam, Honourable Past President of our country and visionary was the first to describe Chartered Accountants as partners in nation building. ICAI has been playing a significant role in the economic growth of our nation. Over a period of time, it has achieved recognition as a premier accounting body not only in the country but also globally, for maintaining highest standards in technical, ethical areas and for sustaining stringent examination and education standards. Since 1949, the profession has grown leaps and bounds in terms of members and student base.

### **Eastern India Regional Council (EIRC) of ICAI**

The Eastern India Regional Council (EIRC) of ICAI came into existence on 1952. Its jurisdiction spreads to the states of Assam, Tripura, Sikkim, Arunachal Pradesh, Meghalaya, Nagaland, Orissa, West Bengal, Manipur, Mizoram and the Union Territory of Andaman & Nicobar Islands. There are thirteen (13) Branches namely Asansol, Bhubaneswar, Cuttack, Durgapur, Guwahati, Rourkela, Sambalpur, Siliguri, Dibrugarh, Tinsukia, Raniganj, Brahmapur, Jharsuguda, twenty two (22) active study circles, fourteen (14) CPE Chapters and two (2) Study Groups functioning under it.

The cherished dream of EIRC is to bring members and students of ICAI closer to the Institute and to make them not only good professionals but also good human beings.

### **Theme of the Conference**

Uttishthata Jagrata is an integral part of a verse from Katho Upanishad. Spiritual Guru and Genius Swami Vivekananda popularized the slogan Uttishthata Jagrata Prapya Varan Nibodhata which means Arise, Awake and Stop not till the Goal is reached. The theme of the Conference intends to highlight the significance of overcoming the barriers of change, much needed for building the path towards a sustainable future. Technological diffusion across the globe, liberalization of trade and economic globalization has been facilitating growth and expansion of entities. Equipping oneself with skills of higher order with the ability of understanding the prevalent challenges and opportunities would enhance professional development and growth.

**"Our life ebbs and flows,  
Tides turn, things change,  
To realise our dreams,  
We have to live the change"**



## Programme Highlights

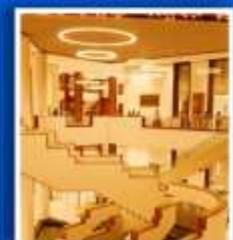
### Day I – 23<sup>rd</sup> December 2022

Sessions	Timing	Speaker
Inaugural	10.00 am to 11.15 am	Chief Guest: Eminent Personality. Guest of Honour • CA. (Dr.) Debashis Mitra, Hon'ble President, ICAI • CA. Aniket Sunil Talati, Hon'ble Vice President, ICAI.
Networking Tea	11.15 am to 11.30 pm	
Interaction with Industry Stalwarts	11.30 am to 1.30 pm	• Padma Shri Sridhar Vembu • Other Top Industrialists
Networking Lunch	1.30 pm to 2.30 pm	
Panel Discussion on Audit Quality vis-à-vis Appointment	2.30 pm to 3.45 pm	• CA. M. M. Chitale*, Past President, ICAI • Other Eminent Officials From Different Regulatory Authorities.
Start Up	3.45 pm to 5.00 pm	• Padma Shri Dr. Ashok Jhunjhunwala, IIT Madras • Heads of Start up
Capital Market & International Investments	5.00 pm to 5.45 pm	• Capital Market Analyst

### Day II – 24<sup>th</sup> December 2022

Indian & World Economy	10.00 am to 12.00 Noon	• Dr. Sanjeev Sanyal, Member of the Economic Advisory Council to The Prime Minister (EAC-PM) • CA. R. Sundaram, Madurai
Social Audit and Social Stock Exchange	12.00 Noon to 1.00 pm	• CA. (Dr.) Sanjeev Kumar Singhal, Chairman, Auditing & Assurance Standards Board, ICAI and Chairman, Sustainability Reporting Standards Board, ICAI • CA. Hemant Gupta,- MD – BIL Ryerson Technology Startup Incubator Foundation
Networking Lunch	1.00 pm to 2.00 pm	
Inspire Yourself	2.00 pm to 2.45 pm	• Major General Neeraj Ball (Retd.).
Fireside Chat - Agile Audit	2.45 pm to 3.30 pm	• CA. Anil S Bhandari, Past Council Member, ICAI • Other Famous Internal Audit Experts.
Sustainability & ESC	3.30 pm to 4.15 pm	• CA. Raj Mullick: Sr. Exe. VP (RIL.)
Stimulate Your Mind	4.15 pm to 5.15 pm	• Prof. Hitendra Wadhwa, Columbia University, Mentora Institute

\* Confirmation Awaited





### Registration Details

Registration Fees for **Members**: Rs. 4000 /- + 18% GST  
Registration Fees for **Students**: Rs. 2500 /- (Incl. GST)  
Registration Fees for **Non-members / Guests**: Rs. 5000 /- + 18% GST

### Early Bird Offer:

Currently applicable fees for **Members**: Rs. 3000/- Incl. GST  
Currently applicable fees for **Students**: Rs. 1500/- Incl. GST  
Currently applicable fees for **Non members / Guests**: Rs. 3500/- Incl. GST



### For Registration Visit

<https://bit.ly/3BW0zob>  
<https://rzp.io/1/ku6gPvS>

Scan QR Code



### For Bulk Delegate Registration:

#### NEFT Details:

Name: THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA, EIRC  
Current A/c No.: 417953020  
Bank Name: INDIAN BANK  
Branch Name: RUSSEL STREET BRANCH  
IFSC Code: IDIB000R024

#### Cheque/ DD:

In favour of "ICAI-EIRC" or "EIRC REGIONAL CONFERENCE"  
To be deposited at :  
Russell Street Office Address: ICAI Bhawan, 7, Anandilal  
Poddar Sarani (Russell Street), Kolkata- 700071 (Near Maidan  
Metro Station)  
Kasba Office Address : ICAI Bhawan, 382/A, Prantik Pally,  
Rajdanga, Kasba, Kolkata - 700107, (Near Acropolis Mall/  
Beside Garden High School)

(NB: After making the bulk payment please send the NEFT details along with the List of Delegates (Containing: Name, Membership No, Mobile No & Mail ID) at [eircaccounts@icai.in](mailto:eircaccounts@icai.in)/[eirc@icai.in](mailto:eirc@icai.in)/[eirccepe@icai.in](mailto:eirccepe@icai.in).)



CA. (Dr.) Debashis Mitra  
Hon'ble President, ICAI



CA. Aniket Sunil Talati  
Vice President, ICAI



CA. Ravi Kr. Patwa  
Chairman, EIRC



CA. Debayan Patra  
Vice Chairman, EIRC



CA. Sanjib Sanghi  
Secretary, EIRC



CA. Vishnu K. Tulsyan  
Treasurer, EIRC



CA. Mayur Agrawal  
Member, EIRC



CA. Sushil Kr. Goyal  
Council Member, ICAI



CA. Ranjeet Kr. Agarwal  
Council Member, ICAI

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## PRACTICE AUTOMATION FOR MEMBERS

The EIRC of ICAI has always been striving to provide impeccable service to its esteemed members and fraternity as a whole. As part of its continuous initiatives to assist the members in practice, EIRC has acknowledged the importance of Practice Automation in order to provide faster, efficient and cost effective service to their clients. In this direction we are happy to introduce **EZ Tax Practice Software**, an automation software that can have business process automation with AI and Machine learning. This allows the application to analyse and simplify the processes and streamline the workflows for members handling time consuming tasks that could be better optimized. In addition, the Software also includes some attractive features like Compatibility with Client's Mobile & Web app, facility to send documents by Email, Mobile App or Web, provision for Cloud Storage, Tax automation, automated service management and many more.

In the light of the above EIRC of ICAI has reached an understanding with M/s. Mudrantar Solutions Pvt. Ltd to provide EZ Tax Practice Software at a substantially discounted price to our esteemed members.

### **Salient features of the SPECIAL OFFER exclusively for our MEMBERS of EIRC:**

- a) Free Trial for 45 days.
- b) Waiver of the set up fees for the 1<sup>st</sup> year of training to facilitate on boarding of our Members.
- c) 50% discounted price for the 1<sup>st</sup> Year.
- d) 40% discounted price for the 2<sup>nd</sup> Year.
- e) Plan Starts with minimum 5 users.

The EIRC of ICAI Members will be able to avail the software by clicking on the link <https://bit.ly/3DRdUz4> at the rates specified under :

<b>Duration</b>	<b>Price per User/per Year (Actual)</b>	<b>Price Per User/ Year (Offered)</b>
0 – 45 Days	NIL	NIL
1 <sup>st</sup> Year	INR 2000 Per user/Per Year	INR 1000 +GST@18%
2 <sup>nd</sup> Year	INR Minimum 2000 per user / per year	INR 1200+ GST@18%

We firmly believe that this small effort of EIRC will be of immensely beneficial to our members in providing efficient client service, time management and above all better billing & debtor collection. For further details you may please feel free to keep in touch with Mr. Subhojit Ghosh (8961520507/6290956819), [subhojit@mudrantar.com](mailto:subhojit@mudrantar.com)



### IMPORTANT ICAI LINKS

Important ICAI Announcements	Link
<a href="https://www.icaai.org/post/observations-of-the-candidates-on-gp-question-papers-of-ca-examinations-november-2022-01-11-2022">Observations of the Candidates on the Question Papers of CA Examinations - November 2022 - (01-11-2022)</a>	<a href="https://www.icaai.org/post/observations-of-the-candidates-on-gp-caexam-nov2022">https://www.icaai.org/post/observations-of-the-candidates-on-gp-caexam-nov2022</a>
<a href="https://www.icaai.org/post/invitation-for-filing-nominations-16th-icaai-awards-31-10-2022">Invitation for filing Nominations for 16th ICAI Awards - (31-10-2022)</a>	<a href="https://www.icaai.org/post/invitation-for-filing-nominations-16th-icaai-awards">https://www.icaai.org/post/invitation-for-filing-nominations-16th-icaai-awards</a>
<a href="https://www.icaai.org/post/exam-announcement-26102022">Postponement of Chartered Accountants Examination Scheduled to be held on 12th November, 2022 at Shimla City (Himachal Pradesh) only. - (26-10-2022)</a>	<a href="https://www.icaai.org/post/exam-announcement-26102022">https://www.icaai.org/post/exam-announcement-26102022</a>
<a href="https://www.icaai.org/post/use-of-designation-chartered-accountant-or-prefix-ca-by-members">Use of designation "Chartered Accountant" or prefix "CA" by members while expressing views on professional/non-professional matters publicly including on social media - (22-10-2022)</a>	<a href="https://www.icaai.org/post/use-of-designation-chartered-accountant-or-prefix-ca-by-members">https://www.icaai.org/post/use-of-designation-chartered-accountant-or-prefix-ca-by-members</a>
<a href="https://www.icaai.org/post/updation-of-udins-at-e-filing-portal-oct2022">Updation of UDINs at e-filing Portal - (10-10-2022)</a>	<a href="https://www.icaai.org/post/updation-of-udins-at-e-filing-portal-oct2022">https://www.icaai.org/post/updation-of-udins-at-e-filing-portal-oct2022</a>
<a href="https://www.icaai.org/post/hosting-of-mef-2022-23-06-10-2022">Hosting of Multipurpose Empanelment Form (MEF) - 2022-23 - (06-10-2022)</a>	<a href="https://www.icaai.org/post/hosting-of-mef-2022-23">https://www.icaai.org/post/hosting-of-mef-2022-23</a>
<a href="https://www.icaai.org/post/icaai-ca40under40">Inviting nomination for CA Business Leader: 40 under 40 award in association with CNBC TV 18 - (21-09-2022)</a>	<a href="https://www.icaai.org/post/icaai-ca40under40">https://www.icaai.org/post/icaai-ca40under40</a>



#### Retirement of ICAI Employee

Shri Pallab Sarkar joined the ICAI at its HO, New Delhi on 18/06/2004 as Assistant Secretary. He was promoted to Sr. Assistant Secretary on 18/06/2007. He was transferred to the Regional Office at Kolkata on 30/03/2009. He was promoted to Deputy Secretary on 18/06/2011. He was assigned the responsibility of all the Infrastructure related works alongwith Kasba office building project as well as COE land, Rajarhat. He transferred to H.O on 10<sup>th</sup> March, 2016 and again joined Kolkata office on 21<sup>st</sup> May, 2018. He was the In-Charge of EIRC Secretariat since May 2018 to Jan 2022. After more than 18 years of dedicated & efficient service at the Institute, he retired from service as Deputy Secretary on 30<sup>th</sup> September, 2022. We wish him and his family happiness, peace and good health.



## GOODS & SERVICES TAX – By CA. Anup Luharuka

### Notifications, Instruction, and Advisory

Reference	Date	Topic	Description
Notification	21.10.2022	<b>Extends the due date of filing FORM GSTR-3B for the month of September 2022</b>	<b>NOTIFICATION NO. 21/2022-Central Tax</b> The due date for filing FORM GSTR-3B for the month of September 2022 has been extended till the 21st day of October 2022.
Advisory	25.10.2022	<b>Advisory on Filing TRAN forms for Taxpayers from Daman and Diu &amp; Ladakh</b>	Due to reorganization of the state of Jammu & Kashmir and merger of the Union territories of Dadra and Nagar Haveli and Daman and Diu, the taxpayers have been allotted new GSTINs. Therefore, the aggrieved taxpayers of both the above-mentioned regions can file or revise their TRAN-1 or TRAN-2 Forms only through their newly allotted GSTINs.
Advisory	22.10.2022	<b>Implementation of mandatory mentioning of HSN codes in GSTR-1</b>	Phase-2 of <b>NOTIFICATION NO. 78/2020</b> – Central Tax dated 15th October 2020, would be implemented on GST Portal with effect from 1 <sup>st</sup> November 2022. Taxpayers with up to Rs 5 crore turnover would be required to mandatorily report 4-digit HSN codes in their GSTR-1.
Advisory	21.10.2022	<b>Sequential filing of GSTR-1 &amp; filing of GSTR-1 before GSTR-3B on GST Portal</b>	As per <b>NOTIFICATION NO. 18/2022</b> , Central Tax dated 28th September 2022 with effect from 01 October 2022, filing of previous period GSTR-1 is mandatory before filing current period GSTR-1 and filing of GSTR-1 is also mandatory before filing GSTR-3B. The advisory was issued for a better understanding of the above notification.
Instruction	28.10.2022	<b>Method of making pre-deposit for cases pertaining to central Excise and Service Tax</b>	<b>CBIC-240137/14/2022-SERVICE TAX SECTION-CBEC</b> It is clarified that payments through DRC-03 under the CGST regime is not a valid mode of payment for making pre-deposits. It is clarified that payment of pre-deposits for filing of appeals for cases pertaining to central Excise and Service Tax should be done through the dedicated CBIC-GST integrated portal <a href="https://cbic-gst.gov.in">https://cbic-gst.gov.in</a> .
Instruction	06.10.2022	<b>Waiver of interest under SVLDRS, 2019 when tax dues are already paid in full</b>	<b>CBIC-110267/75/2022-CX-VIII SECTION-CBEC</b> It has been clarified that in cases where the assessee has filed ST-3 return on or before 30.6.2019 and has paid the tax dues in full before filing the application, the declarant is eligible to avail the benefit of the scheme for waiver of interest. This shall also include



			the cases where the interest has been demanded by an SCN.
Office Memorandum	19.10.2022	<b>Clarification about issue of Notice (SCN)</b>	<b>F. No. 757/Follow-up/GSTC/2018/8198</b> As per the office memorandum, a Taxpayer located within a State is open to enforcement action by both authorities. For example, an enforcement action against a taxpayer, who is assigned to state tax authorities, can be initiated by the central tax authorities (and vice versa). In such Cases, all the consequential action relating to the case including, but not limited to, appeal, review, adjudication, rectification, revision will lie with the authority which had initiated the enforcement action i.e. the Central Tax authorities in the instant action. Hence, The authority who is issuing SCN to the assessee will have to complete all enforcement and consequential action against such assessee.
Clarification	04.10.2022	<b>Clarification regarding time limit for certain compliances</b>	Vide <b>Notification No. 18/2022-Central Tax</b> dated 28.09.2022, the Central Government has extended the time limit for certain compliances in respect of a particular financial year and fixed as 30th November of the next financial year, or furnishing of the relevant annual return, whichever is earlier. In this regard, it was clarified that the extended timelines for compliances are applicable to the compliances for FY 2021-22 onwards.

### ADVANCE RULINGS/ COURT JUDGEMENTS

<b>AUTHORITY</b>	<b>Facts</b>	<b>Matter sought</b>	<b>Decision</b>
<b>2022 (11) TMI 82 - APPELLATE AUTHORITY FOR ADVANCE RULING, TELANGANA</b>  <b>IN RE: M/S. GANGA KAVERI SEEDS PVT LTD.,</b>	appellants are in the business of production and sale of agricultural seeds. In the process of production, the applicant outsources certain services such as cleaning, drying, grading and packing to the job workers and stores the seeds in various	Taxability - agricultural produce or not - seeds produced/ procured and processed, packed and sold by the Applicant as seeds for sowing - storage of the seeds in the leased storage facility/godowns, loading, unloading and packing of the seeds (heading No.9986) by the job worker on job work basis - processes, namely, cleaning, drying, grading and treatment with chemicals (heading No.9986) carried out by the job worker on job work basis - transport of seeds from the farm lands to storage facility/godown of the applicant - transport of seeds	In the present case, as per the written submissions, the applicant takes land on lease and produces agriculture seeds, food grains / vegetables / green vegetables and fruits out of cultivation and out of the produce through harvesting, it segregates part of the agriculture produce based on its quality and germination strength and undertakes preservation process such as clearing, drying, grading and chemical processing to make the seed fit for sowing purpose and to have better shelf life - If the activities of



	<p>facilities after processing them. In the process they also transport the seeds by engaging a GTA. The applicant filed an application before the lower authority for a ruling on their activities with reference to exemption / taxability under Goods and Services Tax Act. Since, the ruling of the lower authority was pronounced against the interests of the applicant, they filed the present appeal before this authority.</p>	<p>from one storage facility/godown of the applicant to the other storage facility/godown of the applicant - transport of packed seeds from storage facility/godown of the applicant to the distributor and transport of sales-returns - processes undertaken by the applicant, namely, cleaning, drying, grading, treatment with chemicals and packing (heading No.9986), for himself - supply or not - applicability of exemption under N/N. 12/2017- Central Tax (Rate) dated 28-06-2017 and 11/2017- Central Tax (Rate) dated 28-06-2017.</p>	<p>the applicant are only cleaning, drying, grading without involving any chemical processing on the subject produce, then the services would be on agriculture produce and exemption would be available. However, since in this case it is not proved beyond doubt by the applicant that their activities get exempted under the notifications, hence not exempted under GST.</p>
<p><b>2022 (11) TMI 394 - MADRAS HIGH COURT</b></p> <p><b>W.P.(MD)No.24778 of 2022</b> <b>Dated: - 01-11-2022</b></p> <p><b>RAMKI CEMENTS PRIVATE LIMITED, REPRESENTED BY ITS DIRECTOR VERSUS THE STATE TAXOFFICER</b></p>	<p>Contention of the petitioner is that, mistakenly, in the consignment was mentioned as if it is transported to Chennai. After intercepting the consignment, the respondent has issued the</p>	<p>Validity of Show Cause notice - SCN issued to driver - Seeking release of goods</p>	<p>The court held that, the petitioner was not given adequate opportunity. The petitioner has not received the show cause notice. The show-cause notice was issued to the driver is not adequate. Therefore, the impugned order of Demand of Tax and Penalty in Form GST MOV-09, dated 21.10.2022, was quashed.</p>



	impugned notice to the driver and the same was not received by the petitioner - petitioner claims that adequate opportunity was not granted to him		
<b>2022 (10) TMI 949 - AUTHORITY FOR ADVANCE RULING, HARYANA</b>  <b>HR/ARL/19/2022-23 Dated: - 18-10-2022</b>  <b>IN RE: M/S. RITES LIMITED</b>	Supply or not - Levy of GST - rate of GST in certain transactions	1. Whether the amount collected by the Applicant company as Notice Pay Recovery from the outgoing employee would be taxable under GST law and if yes, rate of GST thereupon?  2. Whether GST would be payable on No nominal & subsidized recoveries made by the Applicant from its employees towards provision of canteen facility by 3rd party service provider to Applicant's	1. The amount received as notice pay recovery by the applicant from the employees who leave the applicant company without serving mandatory notice period mentioned in the employment contract is not a consideration for any supply or services.  These amounts are covered under Schedule HIM and not clause 5(e) of schedule II appended with the CGST Act, 2017. So, it is outside the scope of supply because the said amount recovered by the applicant is in lieu of un-served notice period/non serving the contract period by the employees. It cannot be regarded as a consideration which has been defined in the section 2(31) of the Act - both are excluded from the definition of Supply under the GST Act.  2. The facility of canteen is being provided by the companies to its employees under the Factory Act, 1948 wherein it is mandatory to the applicant to make provisions of the canteen



		<p>employees and if yes, rate of GST thereupon?</p> <p>3. Whether the amount collected by the No Applicant company from its employees in lieu of providing a new identity card (ID Card) would be chargeable to GST and if yes, rate of GST thereupon?</p> <p>4. Whether the amount collected by the No Applicant as liquidated damages for non-performance/short-performance/delay in performance is taxable under GST and if yes, rate of GST thereon?</p> <p>5. Whether the amount forfeited by the Applicant company pertaining to Earnest Money, Security Deposit &amp; Bank Guarantee due to the reasons mentioned supra would be chargeable to GST and if yes, rate of GST thereon?</p> <p>6. Whether the amount of Creditors balance</p>	<p>facility to its employees. So, it is concluded that the said transaction of recovering the part payment of the meals from the staff by the applicant is outside the purview of scope of supply.</p> <p>3. Fee charged for re-issuance by the applicant from its respective employee for issuance the new identity card. No third-party contractor is availed for the printing of Id-cards. Hence, the authority is of view that this transaction does not fall under the taxable event under the GST as it's covered under the schedule III(1) appended with the CGST Act, 2017.</p> <p>4. A compensation due to delay in completion of work will not be taxable due to the reason that it is not recovered on account of any services rendered to another person and instead, is claimed towards damages incurred on account of delay/any other reason as stipulated in the agreement.</p> <p>5. The forfeiture of amount received as Earnest Money/Security Deposit or release/forfeiture of Bank Guarantee cannot be chargeable in GST.</p> <p>6. The transaction of writing off unclaimed amount of the</p>
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		unclaimed/untraceable and written off by the Applicant by way of crediting P&L Account is taxable and if yes, rate of GST thereon?	contractors/other creditors is basically an income and not a supply, hence outside the purview of scope of supply under the GST Act - not taxable.
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