



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Ahmedabad Branch of WIRC of ICAI

E-NEWSLETTER

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Chairman Message

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Dear Members,

November was the month of sparkle as the festival of lights "**Diwali**" was celebrated across the world with great fervor and enthusiasm. The branch and its activities also sparkled as we organized number of events for members and students during the month.

The month started with the launch of first ever 50-hours **Intensive FEMA series** – that covers exhaustive study on FEMA with best of the faculties from across the country. Extremely glad to share that we have 550+ registrations from across the country for this virtual series. Our much-awaited **DIWALI Get-together at Aam Bagan @ Mango** got a phenomenal response from the members and it was great to meet everyone physically after a long time. A very special session on "**Protocols of Health**" by Millet Man of India, Dr. Khadar Vali was appreciated by one and all. Apart from various technical seminars throughout the month, your branch also conducted special sessions on Companies Act, Revised Code of Ethics, GST and the new Income Tax Portal. We had a half day seminar on **Forensics & Data Analytics** where the best of the faculties on forensics had come physically at branch to deliberate on forensic accounting, digital forensics and data analytics. I am also very happy to share that we had a visit of 30 teachers of Anand Niketan Sughad school at ICAI Ahmedabad Branch and they were very happy to visit the gallery showcasing **75 years of Indian Independence and journey of ICAI**. We also had a session on savings, mutual funds, tax planning, retirement benefits and bank accounts with them under the **Finance & Tax literacy drive**.

Elections to the Central Council & Regional Council of ICAI are to be held on **3rd and 4th of December** and I **humbly urge each one of you to come and vote**. We need to have record breaking "voting" at Ahmedabad Branch and lets together enjoy this festival of democracy.

The month of December promises to be a very enriching month with lot of sessions planned for the members on technical areas like Trusts, GST, Company law, NBFC, Project Finance, Income Tax and RERA. We have our much awaited **CA Marathon 2021** on 19th December and **CA Student Conference** on 25th & 26th December. Do encourage your article assistants to take part in this student conference as volunteers and also as paper presenters. I am also pleased to share with you that Ahmedabad Branch is also hosting a **Residential Refresher Course ("RRC") from 7th to 9th January 2022 at Udaipur**, with the theme of the conference revolving around leadership & communication skills for members. As professionals, in today's dynamic changing world,

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developing soft skills and leadership qualities is of paramount importance and we will focus our 3 day study course on these subjects. Our RRC also has a special one day leadership workshop with Ms. Spoorthi Vishwas (Bengaluru) – Leadership Coach & Economic Times Edge Emerging Leader of South 2021.

As you would have by now realized that the activities of the branch have been synchronized and planned from the beginning of my term as the Chairman and we are conducting all events in line with our theme – **Ideation, Collaboration, Adaptability and Innovation.**

In these uncertain times, let's stay connected and help each other to the maximum extent possible. Ahmedabad Branch is always with you and we are all always available for any assistance / support that you or your family members may require. We would urge you to stay connected and continue to provide your unstinting support to all the endeavors of the Branch.

With best regards,
CA Harit Dhariwal
Chairman, Ahmedabad Branch of WIRC of ICAI

EDITORIAL



Greetings of winter season to all our members!! After a short relaxing break now again re-activate for completion of GST Annual Returns GSTR 9 & 9C where the due date 31st December is approaching.

h a v e managed to cherish Diwali and its sweets. Also remember to stay fit amidst all because a healthy mind rests only in a healthy body.

As we have seen after the festive season there is sudden spike in COVID cases under the new strain of Omicron, the government is proactively managing the affairs even the various diligent trials against the new strain is carried on to conquer this pandemic. But till the time things get settled down we have to follow the simple approach of SMS i.e. Social distancing, Mask and Sanitizer. We need to learn the Virtue of Balance by doing Right things at the Right time which lead us to Right way!

As the great Investor **Munger said "Spend each day trying to be a little wiser than you were when you woke up, discharge your duties faithfully and well. Slug it out one inch at a time, day by day.** So our aim from the newsletter to inculcate the reading habit in our member which can lead to some value enhancement.

This newsletter includes all the recent changes in Corporate law, GST, Direct & International Taxation and special deliberation on various types of funds related to investment. Members those who are willing to contribute for newsletter on any topic can share the same with us at ahmedabad@icai.org

Amidst all this, we wish once again a happy and safe winter session to all our members.
Stay Safe and Stay Happy!!

Happy learning!!
CA Rahul Maliwal
Chairman, Newsletter Committee



GST Updates

Compiled by: CA. Monish Shah

Notifications / Circulars

NN 15/2021-Central Tax (Rate):

i) Composite supply of works contract to Govt. Entity or Govt. Authority will be taxable @18 percent w.e.f. 01st January 2022

ii) Job Work by way of Dyeing and Printing of Textile and Textile Products will be taxable @12 percent w.e.f. 01st January 2022. However if Job work by way of Dyeing and Printing of Textile and Textile Products is done for Unregistered Person then will be charged @18 percent.

NN 16/2021-Central Tax (Rate)

Removed exemptions for:

1 Pure services and composite supply of goods

and services where goods constitute not more than 25 percent value, provided to a Govt. Entity or Govt. Authority.

2 Non-AC contract Carriage or State Carriage or metered Cabs or Auto/e-rickshaws if supplied through e-commerce operators

NN 17/2021-Central Tax (Rate)

Tax shall be paid by e-commerce operator for supply of restaurant service other than the services supplied by restaurant. In simple words, online food delivery apps are now liable to pay GST

New GSTR 1 on Portal



Improvements in GSTR-1

Changes in Table/Tile Document Counts

Real Time count of records added will be shown on each table/tile.

This will help easy reconciliation of added records.

Count of records is now more informative with status of added records along with colour coding

4
Successfully processed

2
Pending Records

1
Errored records

For more details, visit

www.gst.gov.in

[/gstsystemindia](https://gstsystemindia.gov.in)

[/infosys GSTN](https://infosys.gstn)

[/GoodsandServicesTaxNetwork](https://GoodsandServicesTaxNetwork)

Important AAR /AAAR/HC JUDGMENTS/ SC JUDGMENTS

1) AAR TELANGANA TIF Integrated Industrial Parks PVT Ltd.(TSAR 16/2021 DATED 30/09/2021) The ruling is given as below:

A) If the applicant sells the land after developing by way of erecting a civil structure or abuilding or a complex then such supply is liable to tax under CGST/SGST Acts. However if land is sold without any development involving any civil structure or building or complex such supply falls under paragraph 5 of schedule III to Section 7(2) of CGST Act, 2017 and hence is exempt from

tax.

B) If the applicant executes works contracts involving transfer of property in goods for a consideration under an agreement of contract such consideration will be liable to tax.

However if these elements are missing in execution of a construction it shall not be liable to tax.

2) The Maharashtra Authority of Advance Ruling (AAR) ruled that no GST exemption on renting of property to Govt for under-privileged Girl. The applicant, M/s. Meerabai Tukaram Borade submitted that the rental income from the



properties, per annum, does not exceed the GST registration threshold i.e. Rs.20 lakhs. However, the total rental received exceeds the threshold provided under section 22(1) of the GST Act. Given the aforesaid, the Applicant is un-registered under CGST Act, 2017. However, Sahayak Ayukt Samaj Kalyan Vibhag is deducting TDS under Section 51 of the CGST Act, 2017. This TDS is resulting in cost for the Applicant. The AAR further ruled that TDS Provisions will be applicable in cases where the supply of services is exempt.

3) The Maharashtra Authority of Advance Ruling (AAR) ruled that the provisions of Section 17 (2) will be applicable in the present case in as much as when goods or services or both are used by the applicant partly for effecting taxable supplies under the GST Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies.

4) IGST refund cannot be withheld for reasons of Pending of verification of ITC of Supplier Telangana High Court in Bhagyanagar Copper Private Limited Versus. The Central Board of Indirect Tax and Customs and 5 others. Writ Petition is allowed and a Writ of Mandamus is issued directing the 2nd respondent to grant IGST refund on the zero rated supplies effected by the petitioner during the period - 15.02.2021 to 21.05.2021, as claimed, or on provisional basis as provided under Section 54(6) of the CGST Act r/w Rule 91 of the CGST Rules, by crediting such amount to the petitioner's account within three weeks from the date of receipt of a copy of this order;

The consequence of inaction on the part of the respondents would result in the provisions of Section 56 of the CGST Act getting attracted, making the respondents liable to pay interest for such delayed refund either on provisional basis or otherwise

5) No ITC on available to Manufacturer who purchased Dubai Tickets, Gold Vouchers, Home Appliances for rewarding Retailers who meet Targets: AAR [Read Order] By Mariya Paliwala - On October 27, 2021 8:07 pm The Tamil Nadu Authority of Advance Ruling (AAR) ruled that the no Input Tax Credit (ITC) is available to manufacturers who purchased Dubai tickets, gold vouchers, home appliances for rewarding retailers who meet targets. The applicant, GRB Dairy Food Pvt. Ltd. with the objective of

expanding the market share', the applicant launched a sales promotional offer to enhance sales of its products. The sales promotional offer was named as 'Buy n Fly' scheme. The scheme was valid from 8th April 2019 to 8th July 2019. This scheme is applicable for sales of Instant Mix, Masalas, ready-to-eat sweets, and snacks. In other words, based on the quantity and value purchases made by retailers from sub stockists, the rewards fixed under the scheme would be awarded by the company to retailers. The applicant has stated that as per the scheme the retailers have to purchase the eligible products from the distributor, sub stockiest and they shall be eligible for the rewards/rewards under the scheme once the targets specified therein are achieved. This is a scheme aimed at promoting second leg sales in the supply chain i.e. from super-stockist to retailer which in turn would increase the overall sales of the company and also the market share. This scheme was made known to retailers/supply chains in advance to ensure that the benefits of promotional activities accrue to the company. It is not a mandatory scheme for all the retail outlets rather it is left in the direction of retailers to participate in the scheme. As per the scheme, retail outlets shall make efforts to maximize the sales of applicants' products which in turn leads to an increase in the purchase of products by them from sub-stockist. The retail outlets have an obligation to increase the sales of the products covered by the scheme as much as possible and once the purchase of products by retail outlets exceeds the specified limit under the scheme they automatically become eligible to the rewards/rewards. This scheme is applicable for sales of Instant Mix, Masalas, ready-to-eat sweets, and snacks. In other words, based on the quantity and value purchases made by retailers from sub stockists, the rewards fixed under the scheme would be awarded by the company to retailers. The issue raised was whether the GST paid on inputs/input services procured by the applicant to implement the promotional scheme under the name 'Buy n Fly' is eligible for Input Tax Credit under the GST law in terms of Section 16 read with Section 17 of the CGST Act, 2017 and TNGST Act, 2017. The coram of L.Latha and T.G.Venkatesh ruled that the promotional rewards were extended by the applicant at their own will voluntarily without any consideration in money or money's worth on achievement of a set target to the retailers. The rewards are not





in the nature of discounts to the products but are in the nature of personal consumables and qualify to be termed as gifts. It is to be noted that these rewards are announced based on the retailers stocking the targeted products and not on the sales made by the retailers. It is further to be noted here that the rewards are handed out to the successful persons and no tax invoice/any taxation document is raised for such handout. Also, it is stated that the goods are distributed in fulfillment of the conditions of the scheme, with no separate consideration, therefore, the distribution of goods and services to the retailers as per the Scheme is not a 'Supply' as defined under Section 7 of the GST Act. Section 17(5)(h) expressly restricts ITC on such gifts, even if they are procured in the course or furtherance of business. The AAR clarified that the tax paid on the goods/services procured for distribution as rewards extended by the applicant in the 'Buy n Fly' scheme is not available to them as ITC in as much as such rewards have been extended as gifts. "The input goods/services in the form of Trip to Dubai, Gold voucher, Televisions, Air coolers procured by the applicant for the intended use in furtherance of their business and distributed to the retailers under the 'Buy N Fly' scheme, are goods/services which are in the nature of gifts for personal consumption of the receiver specifically restricted under S.17(5)(g) of the GST Act. Further, the promotional rewards in goods being consumables in nature are gifts by extended to the retailers for promoting their products, voluntarily distributed by the applicant without any consideration/ Tax invoice, and are in the nature of gifts meant for personal consumption. Hence the input tax credit of the taxes paid on the goods/services procured to be distributed as rewards is not available to them under Section 17(5)(g) read with S. 17(5)(h) of the CGST Act 2017," the AAR said.

6) The Karnataka Authority of Advance Ruling (AAR) ruled that no separate GST registration in Karnataka required, for the supply of service, can raise invoice by charging IGST from their registered office. ruled that the applicant need not obtain separate registration in Karnataka, for the supply of services and can raise the invoice by charging IGST from their registered office at Noida, UP, with the place of supply as Karnataka.

7) Grants, non-philanthropic donations to attract 18% GST, says AAR Charitable trusts are

liable to pay 18 per cent GST on grants and non-philanthropic donations received by them, the Maharashtra AAR has ruled. Jayshankar Gramin Va Adivasi Vikas Sanstha Sangamner, a Charitable trust registered under Maharashtra Public Charitable Trust Act 1950, had approached the Maharashtra bench of the Authority for Advance Ruling (AAR), seeking clarity on whether it is liable to pay GST on the amounts received in the form of donations/grants from various entities, including the central and state governments. The trust is also registered under the I-T Act as a charitable trust. It undertakes supply of services to 50 orphans and homeless children by way of shelter, education, guidance, clothing, food, and health for the women and child welfare.

8) LG ELECTRONICS INDIA PVT LTD – Haryana GST Appellate Authority GSTAA - Mis-match in shipping address on the invoice and E-way Bill - Penalty under Section 129 - Appeal before Appellate Authority - HELD - the Proper Officer, has imposed tax and penalty under section 129 of the HGST and CGST Act, 2017 on the ground that the goods in question were being transported without any proper and genuine document - Mentioning the address of Head Office of the recipient instead of Branch Office could not be considered as a major breach of law and the Proper Officer should not have invoked the penal Section of the Act without establishing any major discrepancy in transaction or tax evasion by the appellant - The presumption was drawn in the matter of evasion of tax without taking note of the circumstances which were existing in the present case and duly explained by the appellant during the penal proceedings - the officer concerned has imposed the tax and penalty under Section 129 of the HGST and CGST Act merely on the minor clerical error and on the presumption basis that there would be evasion of tax which cannot take place of facts, once it has been verified that the goods are duly accompanied with proper tax invoice/ GR and an E-Way Bill - the impugned order dated 19.09.2018, imposing tax and penalty under Section 129 of the HGST and CGST is set aside and appeal is accepted

9) ITC cannot be denied to buyer if registration of seller has been cancelled. Orissa High Court: In order to bring an entity within the realms of Rule 21 of the CGST Rules and to attribute fraud in such circumstances to the purchasing dealer, the Department would have to satisfy a high





threshold of showing that the purchaser indulged in the transactions with the full knowledge that the selling dealer was non-existent and that the purchasing dealer and selling dealer acted in connivance to defraud the revenue M/s Bright Star Plastic Industries vs Additional Commissioner of Sales Tax (Appeal) and Ors.: W.P.(C) no. 15265/2021; High Court of Orissa; 04.10.2021

10) The Maharashtra Authority of Advance Ruling (AAR) ruled that the applicant club and its members are distinct persons and the amounts/consideration received by the applicant from its members are nothing but consideration received for supply of goods/services as a separate entity. The principles of mutuality, which has been cited by the applicant to support its contention that GST is not leviable in its case, is not applicable in view of the amended Section 7 of the CGST Act, 2017 and therefore, the applicant has to pay GST on the said amounts received against membership subscription and admission fees from members.

The applicant, Rotary Club of Nagpur Version is affiliated with Rotary International which is an International organization whose stated purpose is to bring together business and professional leaders in order to provide RULING humanitarian service and to advance goodwill and peace around the world. The Applicant Club receives fees from its members: purely to defray its expenditure on meetings and communication, Rotary International (RI) per capita dues, subscription fees to the Rotarian or Rotary regional magazine, district per capita dues, club annual dues, etc. Rotary Club holds Pams, Seminars, and Institutes for Leadership Development and other forums, and Maharashtra STATE these programs are only for Rotary Club members, and non-members are not allowed to take part. Thus, funds received from members are utilized for mutual benefit of members. The administration and working of the Club and implementation of policies are established and are implemented on the concept of mutuality.

Congratulations!



CA. Sunil H. Talati

well known Chartered Accountant from city and only Past President of The Institute of Chartered Accountant of India from Gujarat has been elected as **Chairman of Services Export Promotion Council** set up by Ministry of Commerce & Industry, Government of India for the year 2021-22 & 2022-23



Direct Tax Updates

Compiled by: CA. Mohit R. Tibrewala



1. Press Release dated 01.11.2021 – Roll Out of New Annual Information Statement (AIS).

Income Tax Department has rolled out the new Annual Information Statement (AIS) on the Compliance Portal which provides a comprehensive view of information to a taxpayer with a facility to capture online feedback. The new AIS can be accessed by clicking on the link "Annual Information Statement (AIS)" under the "Services" tab on the new Income tax e-filing portal (<https://www.incometax.gov.in>). The display of Form 26AS on TRACES portal will also continue in parallel till the new AIS is validated and completely operational.

The new AIS include additional information relating to interest, dividend, securities transactions, mutual fund transactions, foreign remittance information etc. The reported information has been processed to remove duplicate information. Taxpayer will be able to download AIS information in PDF, JSON, CSV formats.

If the taxpayer feels that the information is incorrect, relates to other person/year, duplicate etc., a facility has been provided to submit online feedback. Feedback can also be furnished by submitting multiple information in

bulk. An AIS Utility has also been provided for taxpayers to view AIS and upload feedback in offline manner. The reported value and value after feedback will be shown separately in the AIS. In case the information is modified/denied, the information source may be contacted for confirmation.

A simplified Taxpayer Information Summary (TIS) has also been generated for each taxpayer which shows aggregated value for the taxpayer for ease of filing return. TIS show the processed value (i.e. the value generated after deduplication of information based on pre-defined rules) and derived value (i.e. the value derived after considering the taxpayer feedback and processed value). If the taxpayer submits feedback on AIS, the derived information in TIS will be automatically updated in real time. The derived information in TIS will be used for pre-filing of Return (pre-filing will be enabled in a phased manner).

Taxpayers should remember that Annual Information Statement (AIS) includes information presently available with the Income Tax Department. There may be other transactions relating to the taxpayer which are not presently displayed in Annual Information Statement (AIS). Taxpayers should check all related information and report complete and accurate information in the Income Tax Return.



The taxpayers are requested to view the information shown in Annual Information Statement (AIS) and provide feedback if the information needs modification. The value shown in Taxpayer Information Summary (TIS) may be considered while filing the ITR. In case the ITR has already been filed and some information has not been included in the ITR, the return may be revised to reflect the correct information.

In case there is a variation between the TDS/TCS information or the details of tax paid as displayed in Form 26AS on TRACES portal and the TDS/TCS information or the information relating to tax payment as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of ITR and for other tax compliance purposes.

Taxpayers may refer to the AIS documents (AIS Handbook, Presentation, User Guide and FAQs) provided in "Resources" section or connect with the helpdesk for any queries through "Help" section on the AIS Homepage.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1768560>

2. Circular No. 20/2021 :- Guidelines under sub-section (4) of section 194-O, sub section 194Q and sub section (1-I) of section 206C of the income Tax Act, 1961 dated 25.11.2021.

2.1 E-auction services carried out through electronic portal:

In order to remove difficulty, it is clarified that the provisions of section 194-O of the Act shall not apply in relation to e-auction activities carried out by e-auctioneers.

2.2 Adjustment of various state levies and taxes other than GST

In this regard, it is hereby clarified that in case of purchase of goods which are not covered within the purview of GST, when tax is deducted at the time of credit of amount in the account of seller and in terms of the agreement or contract between the buyer and the seller, the component of VAT/Sales tax/Excise duty/CST, as the case may be, has been indicated separately in the invoice, then the tax is to be deducted under section 194Q of the Act on the amount credited without including such VAT/Excise

duty/Sales tax/CST, as the case may be. However, if the tax is deducted on payment basis, if it is earlier than the credit, the tax is to be deducted on the whole amount as it will not be possible to identify the payment with VAT/Excise duty/Sales tax/CST component to be invoiced in the future. Furthermore, in case of purchase returns, the clarification as provided in Para 4.3.3 of circular no. 13 of 2021 shall also apply to purchase return relating to non GST products liable to VAT/excise duty/sales tax/CST etc.

2.3 Applicability of section 194Q of the Act in cases where exemption has been provided under section 206C (1 A) of the Act

It is seen that the provisions of section 194Q of the Act does not apply in respect to those transactions where tax is collectible under section 206C [except sub-section (IH) thereof] of the Act. Since by virtue of sub-section (IA) of section 206C of the Act, the tax is not required to be collected for goods covered under sub-section (I) of the said section, it is hereby clarified that in such cases, the provisions of section 194Q of the Act will apply and the buyer shall be liable to deduct tax under the said section if the conditions specified therein are fulfilled

2.4 Applicability of the provisions of section 194Q in case of department of Government not being a public sector undertaking or corporation.

Issue has been raised in case where any department of the Government will be considered as a 'seller' for the purposes of deduction of tax under section 194Q of the Act. In this regard, it is hereby clarified that for the purposes of section 194Q, Central Government or State Government shall not be considered as 'seller' and no tax is to be deducted by the buyer, in cases where any Department of Central or State Government are seller of goods.

In connection with above, it is further clarified that any other person, such as a Public sector Undertaking or corporation established under Central or State Act or any other such body, authority or entity, shall be required to comply with the provisions of section 194Q and tax shall be deducted accordingly.

<https://www.incometaxindia.gov.in/communications/circular/circular-20-2021.pdf>





Direct Tax Quick Connect

Compiled by: CA. Kushal Reshamwala

Taxation of Gold and Gold Products

Article discusses Basic aspects of taxation of gold, Taxation of gold purchased, Taxation on sale of gold received by inheritance or gift, Taxation of Gold Exchange Traded Fund (ETF), Taxation under gold monetisation scheme, Taxation of sovereign gold bonds (SGBs) and Taxation of Digital Gold.

There are many avenues through which one can invest in gold. The major mediums are jewellery, gold coins, gold ETF, Sovereign Gold Bonds (SGB), and Gold Deposit Certificates (GDC). The profits on these products are taxed differently. For the purposes of taxation, we can divide the products into two categories. In the first categories are gold products like jewellery, gold coins and gold ETF and the other category comprises of SGB and GDC. Let us examine the tax implications of both the categories of gold products.

Tax on physical gold, Gold ETF and gold mutual funds units

The investments in gold products of the first category are treated as capital asset under the income tax laws so any gains realised over its acquisition cost is taxed under the head "Capital Gains". However, those who deal in gold as jeweller or bullion traders, the same gets taxed as business profits in respect of their investments in gold/jewellery for business purposes. However, the gold jewellery and gold coins held by these persons as personal investments are treated as capital assets only like other taxpayers. The rate at which your profits on gold products gets taxed depends on the period for which you have held the investments. In case the product is sold after 36 months the profits are treated as long term capital gains and taxed at the flat rate of 20% after applying the cost inflation index to the cost of acquisition. In case these are sold within 36 months, the gains are treated as short term capital gains and taxed at the slab rate applicable to you.

computing capital gains is taken the cost of purchase for the previous owner who had paid for it. The gift of jewellery received at the occasion of marriage, from certain specified relatives and the one inherited are fully tax free at the time of its receipt. But gift of jewellery from other person are exempt only as long as aggregate of all the gifts in any form received by you during the year does not exceed fifty thousand rupees. Once the aggregate of all the gifts from all the sources excluding the above gifts crosses the magic figure of fifty thousand rupees whole of the value of gifts received by you becomes taxable in your hands. Though the gift from relatives, on the occasion of marriage and as inheritance are fully tax free in your hands but you will have to pay capital gains tax as and when you sell such jewellery in future. For computing the capital gains in such special cases the holding period for capital gains is computed with reference to the period from the date when it was bought by any of the previous owners. For example, for the gold jewellery gifted to you by your mother which she had received from her father at the time of her marriage and which was purchased by your grandfather for Rs one lakhs, then Rs. one Lakhs shall be taken as your cost of acquisition for you at the time of sale. In case the jewellery was bought before April 1, 2001, the market value as on 1st April 2001 is to be taken as your cost and which is to be further increased by applying the cost inflation index. As per the explicit language of the law, the indexation benefit in case of jewellery received by as inheritance/ gift is available only from the year in which you actually received it. However, few of high courts have allowed the benefit of indexations from the year in which the previous owner who had in fact bought it for a consideration.

Investments in gold saving funds as well as gold ETFs are treated on par with regular gold and therefore the holding period, tax rate and exemption available are also identical to that of physical gold as discussed in the preceding para.

Since many of us get the gold jewellery as gift or as inheritance, the cost for the purpose of





Taxation of SGB and GDC

The GDC issued against tender of gold under the Gold Monetisation Scheme 2015 are not capital asset under the income tax laws therefore the appreciation in value during its tenure are fully tax free on redemption/ maturity of such deposits. The interest which you received against these certificates is also exempt from income tax. However, the interest paid by the government on your SGB, which is also part of the gold monetisation scheme, is to be included in your income and gets taxed at your slab rates. The appreciation in value of SGB at the time of its redemption is tax free but if you sell these bonds in open market the profits made will get taxed as capital gains; short term or long term depending on the holding period. The

exemption at the time of redemption is available whether you have originally applied for the SGB or have purchased in the open market regardless of the holding period.

How can you save on such long term capital gains?

In case you have long term capital gains on sale of any of the above gold products, you can avail exemption under Section 54F provided you invest the sale consideration in buying or constructing a residential house within specified period under Section 54 F of the Income Tax Act. In case you do not invest the full consideration, the exemption will get reduced proportionately.

FEMA Updates

Compiled by: CA. Nehal Sheth

FPIs are now permitted to invest in debt instruments issued by REIT or InvIT

Foreign Portfolio Investors (FPIs) are permitted to invest on repatriation basis in debt instruments as enlisted in sub-paragraph A of paragraph 1 of Schedule 1 of the Foreign Exchange Management (Debt Instruments) Regulations, 2019.

Reserve Bank of India has issued a Notification No. FEMA 396(1)/2021-RB dated 13.10.2021 to allow FPIs to invest in **debt securities issued by Real Estate Investment Trust (REIT) and Infrastructure Investment Trust (InvIT)**. The other terms and conditions shall remain same.



CA Purvi Shah - First woman from Ahmedabad to become an Ironman

Purvi Shah, a Chartered Accountant and a MBA finance, finished the ironman race in 14 hours and 40 minutes on 21st Nov 2021 at Cozumel, Mexico and became the first woman from Ahmedabad to become an IRONMAN.

An Ironman Triathlon is one of a series of long-distance triathlon races organized by the World Triathlon Corporation (WTC), consisting of a 2.4-mile (3.86 km) swim, a 112-mile (180.25 km) bicycle ride and a marathon

26.22-mile (42.20 km) run, raced in that order. It is widely considered one of the most difficult one-day sporting events in the world.

Most Ironman events have a limited time of 16 or 17 hours to complete the race depending upon the course.

We are very proud of CA Purvi Shah and also happy to inform that she was one of Team Leaders of Movement 73 as well. Really inspirational feat achieved





RERA Updates

Compiled by: CA. Mahadev Birla

RECENT CIRCULARS/ORDERS ISSUED BY GUJRERA

I- One Time - Voluntary Compliance Scheme-2021

In exercise of its powers conferred under sections 34 of the RERA Act, 2016, Gujarat RERA has decided to re-introduce a One Time "Voluntary Compliance Scheme" (VCS-2021) as follows:

- The scheme will come into force from 10.11.2021 and will remain in force till 31.12.2021
- Applicability: This scheme is applicable to all defaulting promoters. A defaulting promoter is permitted to file his QPRs due for filing up to 09.11.2021, in accordance with the provisions of this Scheme.

The processing fees for availing VCS-2021 is as below

SN	Project Cost	Processing Fees
a	Less than 25 crores	Rs.25,000/-
b	25 crores to 50 crores	Rs.50,000/-
c	50 crores to 100 crores	Rs.1,00,000/-
d	Above 100 crore	Rs.1,50,000/-

- There will not be any further prosecution of the defaulting promoter u/s 61, 63 of the Act, after filing his QPR under this scheme, for the period up to 08.11.2021

- This Scheme shall not apply to the filing

of compliances other than the overdue Quarterly Progress Report.

- The Secretary shall withdraw the prosecution(s) pending if any before the Authority for all QPRs filed under the scheme.
- Scheme will not apply for those projects for which order has already been passed or hearing done for NCQR cases by Authority.

I- Project Completion Compliance

GujRERA/Order-57-dated 10.11.2021
GujRERA has issued the order no. 57 dated 10.11.2021 in respect of the project end compliance, this order is issued to ensure that order no 30 dated 27.09.2019 is being complied by all the promoter.

The order no 30 dated 27.09.2019 require that promoter has to submit the following documents at the time of filing the QE compliance.

- Declaration in the form of affidavit for completion of the project
- Architect Certificate i.e. Form-4
- Building Use Permission
- Society registration certificate
- All NOC

Now with the order 57 dated 10.11.2021, The GujRERA has given the direction to comply the order no 30 dated 27.09.2019 is as follows:

Situation-1	Situation-3	Situation-3
BU permission not received	BU permission not received	BU permission received
Society registration certificate not received	Society registration certificate not received	Society registration certificate received
Project completion compliance (QE) filed before September-2019	Project completion compliance (QE) filed after September-2019	Project completion compliance (QE) not filed
Action to be taken		
Upload the documents as per order no. 30 dated 27.09.2019	Upload the documents as per order no. 30 dated 27.09.2019	Upload the documents as per order no. 30 dated 27.09.2019
No processing fees is to be paid	Processing fees to be paid on the basis of cost of the project	Processing fees to be paid on the basis of cost of the project
No time line	No time line	By 31.12.2021



MahaRERA Updates RECENT CIRCULARS/ORDERS ISSUED BY MAHARERA

I - Extension of Due date for Submission of Form-5 for FY 2020-21

Order-25/2021 dated 18.10.2021

MahaRERA has extended the last date, for the submission of Form 5 for Financial year 2020-21, from 30th September 2021 to 31st December 2021.

II - Functioning of MahaRERA Conciliation and Dispute Resolution Forum

Circular No. 38/2021 dated 08.11.2021

As per Circular No. dated 31/2021 MahaRERA has prescribed the time line to conduct the hearing after the matter is transferred to the Conciliation Form, however it observed that after the first hearing the complaint proceeding

take long time therefore for speedy disposal of the complaint following procedure is prescribed by the MahaRERA by issuing the Circular No. 38/2021 dated 08.11.2021

- Once the first hearing is conducted before the conciliation bench, the hearing in the complaint shall be conducted within 60 days from the date of hearing.
- If during the course of proceeding if it is felt that, settlement will not be happening than such complaint should be closed and referred back to MahaRERA Authority within 60 Days

If there is a chance of the settlement than such complaint can be proceed beyond the 60 days as prescribed above however, the intimation to Secretary MahaRERA is to be made. Further, such complaint to be decided with the time limit 0 days from the expiry of such 60 days.



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GST Master Set Up In Tally – 2 ways

Compiled by: CA. CS. Hemlata Dewnani

Reports > GST > GST Rate Setup.

Note:

Brackets indicate that tax rates are captured from the company or stock group level.

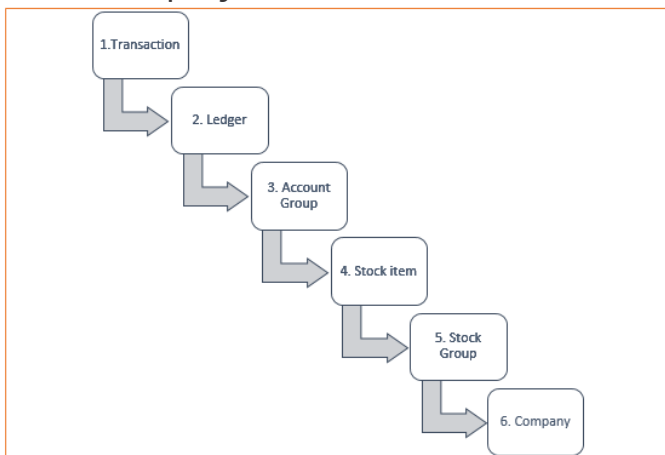
When a union territory is selected as the state of a company, UT Tax column appears along with other tax types in the GST Rate Setup screen.

2. Select the stock group or stock item, and press Alt+S to provide the applicable tax rates. You can press Spacebar to select multiple stock

1) Tax application hierarchy

GST amount appears in the invoices based on the tax defined in the masters, in the following order:

- GST classification when linked to accounts and inventory masters
- Ledger
- Account Group
- Stock Item
- Stock Group
- Company



Ensure you select the ledgers, and stock items predefined with the required GST rates. You can also define the required GST rate in the invoice. If GST is not getting calculated, Kindly check masters settings again

So the 1st priority given to Transaction and the so on till the Last priority given to Company F11 Features.

Easy way is we should mention GST rates at Company Level only if common than no need to define at other level. Tally will accept the same rate till transaction level. At each change in rate we have to mention separately in different levels

2) GST Rate Setup

Quickly set up GST rates for your company, stock item-wise or stock group-wise, using the GST Rate Setup option. You must enable GST in your company to provide GST rates. You can set up GST rates at the company level, stock group level, stock item level, account ledger group level, and ledger level. You can also set the GST rates for a particular price range/slab for multiple stock items.

Set GST rates for stock groups and stock items

1. Go to Gateway of Tally > Display > Statutory

Particulars	Applicable From	HSN/SAC	Taxability	Integrated Tax	Central Tax	State Tax	Cess
Debtors		(2574332)	(Taxable)	(18%)	(9%)	(9%)	
Investors		(2240710)	(Taxable)	(18%)	(9%)	(9%)	
Vires		(0750544)	(Taxable)	(18%)	(9%)	(9%)	

GST Details

Tax Rate Details

Classification : Undefined

(Note: when the tax details are set using classification it ignores the direct tax information below)

Tax Details

Taxability : Taxable

Tax Type **Rate**

Integrated Tax 18 %

Cess 2 %

o The rate entered for integrated tax will be equally divided between central tax and state tax.

o To view the history of tax rate changes, press Alt+L.

o To specify further GST-related details, click F12: Configure.

In order to remove a tax rate, use the option Ctrl+C (Clear Rate). You can clear rate of multiple items or groups by selecting them using Spacebar. You can also clear rate from items under a group and automatically infer tax details recorded at group level to sub-groups and items using the option F: Enforce Rate.



use the option **Ctrl+C** (Clear Rate). You can clear rate of multiple items or groups by selecting them using **Spacebar**. You can also clear rate from items under a group and automatically infer tax details recorded at group level to sub-groups and items using the option **F: Enforce Rate**. Update GST rates for stock groups and stock items

1. Go to the alteration screen of the stock groups or stock items in which the details need to be updated.
2. Enable the option **Set/alter GST Details**.
3. In the **GST Details** screen, you can do

any of the following:

- Enter the new **Integrated Tax** rate.
- Enter the **Revised Applicability** date in the **Applicable from** field, and save.

Revised Applicability

Applicable from : **1-Apr-2019**

Or

- Click **L: Tax Rate History**.
- Enter the **Applicable Date** for the new rate in another row > enable **Set/Alter Tax Details**.

Tax Rate History									
National Enterprises									
Tax Rate History									
Applicable From	Classification	Description	HSN/SAC	Is Non-GST Good(s)?	Calculation Type	Taxability	Is Reverse Charge Applicable?	Is Ineligible for Input Credit?	Set/Alter Tax Details?
1-Jul-2017	Undefined			No	On Value	Taxable	No	No	No
1-Apr-2019	Undefined			No	On Value	Taxable	No	No	Yes

- Enter the new **Integrated Tax** rate, and save.

GST Rate Details		
Tax Type	Valuation Type	Rate
Integrated Tax	Based on Value	18%
Central Tax	Based on Value	9%
State Tax	Based on Value	9%
Cess	Based on Value	0%





Important Due Dates

Compiled by: CA. Mahavir Shah

FOR COMPLIANCE FOR DECEMBER - 2021

Sr. No.	Act	Compliance	Due Date
1	GujRERA	In case of Promoter : Quarterly Return for Project to be filled with 7 days from the end of the Quarter allocated by RERA Authority	07-Dec-21
2	Income Tax	Tax Deducted / Tax Collected at Source (TDS / TCS) during the month of Nov-21 to be deposited	07-Dec-21
3	GST	GSTR-7 for the month of Nov-21 for persons required to deduct TDS under GST	10-Dec-21
4	GST	GSTR-8 for the month of Nov-21 for e-commerce operator required to collect TCS under GST	10-Dec-21
5	GST	GSTR-1 for the month of Nov-21 for monthly taxpayers	11-Dec-21
6	GST	Filing of Invoice Furnishing Facility (IFF) for Nov-21 for taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option	13-Dec-21
7	GST	GSTR-6 for the month of Nov-21 for Input Service Distributor (ISD)	13-Dec-21
8	Income Tax	Payment of 3rd Instalment of Advance Tax for the F.Y. 2021-22 / A.Y. 2022-23	15-Dec-21
9	PF / ESIC	Payment of PF / ESIC for the month of Nov-21	15-Dec-21
10	GST	GSTR-5 & 5A by Non-resident taxable person & OIDAR for the month of Nov-21	20-Dec-21
11	GST	Payment of GST & Filing of GSTR-3B for the month of Nov-21 for monthly taxpayers	20-Dec-21
12	GST	Payment of GST with reduced rate of interest in form GST PMT-06 for taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option for the month of Nov-21	25-Dec-21
13	Income Tax	Furnishing of Challan-cum-Return for Tax Deducted (TDS) u/s 194IA, 194IB and 194M during the month of Nov-21	30-Dec-21
14	GST	GSTR-9/9C Annual Return and GST Reconciliation Statement for FY 2020-21	31-Dec-21
15	GST	GSTR-9A Annual Return for FY 2020-21 for taxpayers under Composition Scheme	31-Dec-21
16	GujRERA	Availing benefit under One Time Voluntary Compliance Scheme (VCS-2021) under GujRERA	31-Dec-21
17	GujRERA	Filing of GujRERA Audit Report in Form 5	31-Dec-21
18	Income Tax	Filing of Income Tax Returns for A.Y. 2021-22 for all assessees other than - i. Corporate Assesseees ii. Non-corporate Assesseees whose books needs to be Audited iii. Working Partner of Firm whose accounts needs to be Audited iv. Assessee who is required to furnish report u/s 92E	31-Dec-21
19	Income Tax	Filing of Return of Form 15G/H for F.Y. 2021-22 Q-2	31-Dec-21



Motivational Story

Compiled by: CA. CS. Hemlata Dewnani

Healthy Habits



It's a truism that most of us want to live long, happy, successful, and healthy lives. Unfortunately, in our pursuit of success we often take shortcuts with our health—and wind up suffering from various ailments and disabilities that we could have avoided.

It doesn't have to be that way at all. Though many of us live stressful, demanding lives, with just a little tweaking here and there, we can develop habits that will help us live healthier and more productive lives.

We pinpointed the most prevalent six healthy habits that anyone should be able to include in their daily lives.

1. Get your exercise

Regular exercise is probably the closest we can get to a fountain of youth. According to the National Cancer Institute, regular exercise helps control weight, maintain healthy bones, muscles, and joints, and reduces our risk of high blood pressure, heart disease, and diabetes. Further, about 260,000 deaths per year in the U.S. are attributable to the lack of physical activity.

Many exercise authorities suggest 30 minutes of exercise, 5-6 days a week, giving your body one day to rest and recuperate. And it can be

supplemented by taking the stairs at work, a 10-15 minute walk during lunch, or having a small pedaling device at your desk. The main thing is to find exercise that you enjoy, not something that's an ordeal.

2. Practice healthy eating throughout the day

This habit includes such things as eating more fruit and nuts and avoiding sugary drinks and snacks. At meal time, the American Heart Association recommends a serving of fish twice a week. Besides being a rich source of protein, fatty fish (mackerel, salmon, lake trout, herring, sardines, and albacore tuna) have omega-3 fatty acids which reduce the threat of heart disease.

Don't forget portion control. If you want to live to be 100, go for larger portions of fruits and vegetables rich in vitamins, minerals, and fiber, and consume smaller portions of higher calorie foods containing large amounts of sugar and fats.

And chew your food! Many nutritionists recommend chewing each mouthful 20-30 times to get it into its most digestible form. Studies have also shown that chewing slowly reduces calorie intake by about 10%, partly because it takes your stomach about 20 minutes to tell the brain that it's full.





3. Stay hydrated

Getting the proper amount of water is extremely important as every cell, tissue, and organ in our bodies needs water. Traditionally we're told we need eight 8-ounce glasses of water daily, an amount that's never been substantiated medically. Perhaps a better guide is to try to drink enough water that you urinate once every 2-4 hours, and the urine is light in color.

To help develop and keep this habit, many devices, from "smart bottles" to numerous free apps, are readily accessible to keep you properly hydrated.

4. Don't neglect dental hygiene

At the end of a long day, how many take the time to floss? Some studies indicate that regular flossing could add over 6 years to your life. Why? The theory is that the bacteria that produce dental plaque enter the bloodstream and are somehow associated with inflammation that blocks blood vessels and causes heart disease. So, get in the habit of giving your teeth a good bedtime flossing and add years to your life.

5. Get your sleep

Sleep is crucial to our wellbeing. As we sleep, the brain clears away the debris of the day's work while resetting and restoring nerve networks so that they can function fully when we wake.

We all know the most common effects caused by the lack of sleep—drowsiness, fatigue, lack of focus, and forgetfulness. But the consequences of sleep deprivation may go far beyond the well-known, and have possibly long-lasting effects on your brain. One recent study

from Italy suggests that the consistent lack of sleep may cause the brain to start destroying itself.

To avoid this potential threat, develop the habit of getting a solid 7-9 hours of sleep. If you're having trouble dozing off, keep your bedtime routine free of TV, laptop, cell phone, and other devices, and give your brain some genuine downtime.

6. Challenge yourself

We all get into ruts, doing the same things day after day, but to keep both body and mind agile, get into the habit of taking on challenges. And don't feel embarrassed about not being an expert. Remember that every expert was once also a beginner.

Take some art lessons and find your inner van Gogh.

How about learning another language? Your local library probably has language programs available at no cost to members. And there are plenty of free online language apps like Duolingo to help you.

Never had a chance to play a musical instrument? Get a harmonica for less than \$30, along with some instructional CDs. Practicing 30 minutes or so a day (great relaxation therapy), you'll soon amaze your friends with the beautiful songs you can play.

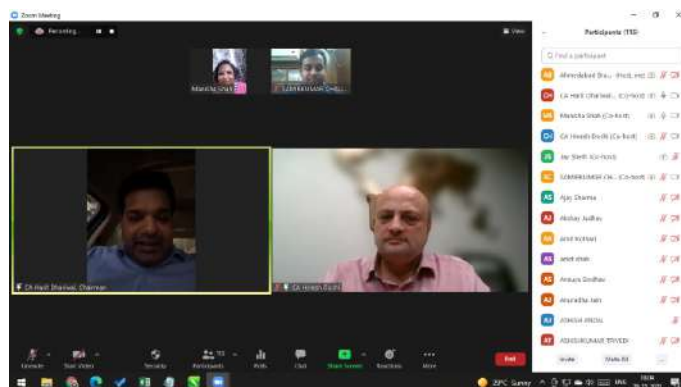
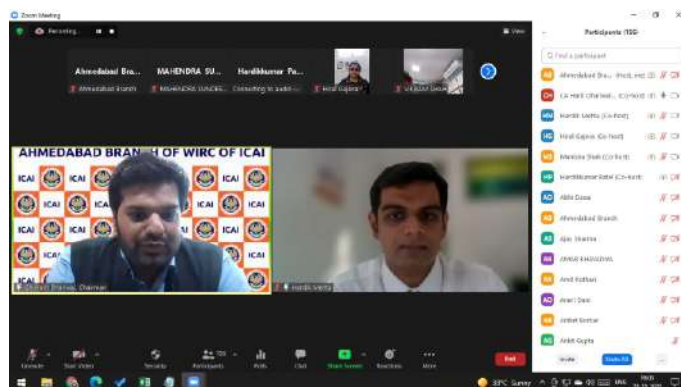
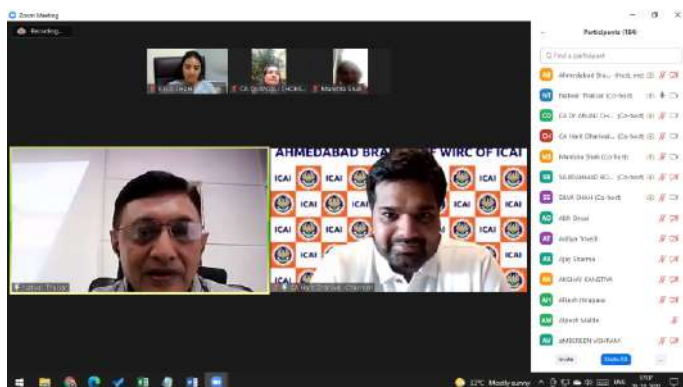
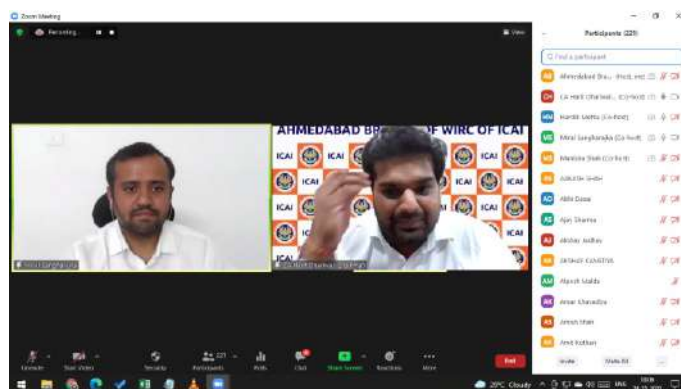
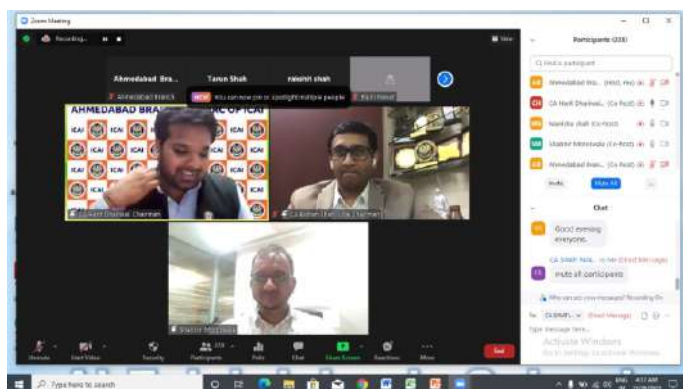
As we said, the list of healthy habits is virtually endless. We think these suggestions will lead you to a healthier life, but you need to be true to yourself. Find the healthy habits that work for you, whether they're ours or from others, and stick with them!





Event in Images

FEMA SERIES





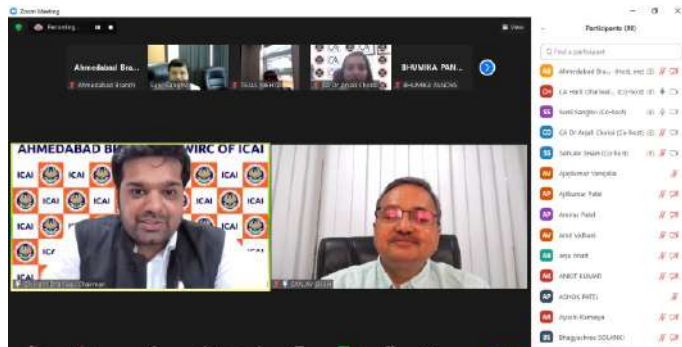
Virtual Session on Protocols of health by Millet Man of India on 12-11-2021



VCM ON COMPANIES ACT, 2013 on 13-11-2021



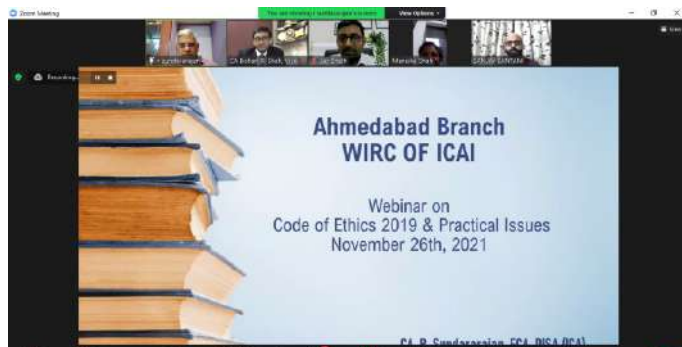
VCM ON DIRECT TAXES on 12-11-2021



VCM ON DIRECT TAXES on 12-11-2021



VCM ON GST AND REVISED CODE OF ETHICS on 26-11-2021



TALLY PRIME SERIES 10 to 14th Nov, 2021



SEMINAR ON GST on 23.11.2021



SESSION ON INCOME TAX AND GST on 28-11-2021



Finance & Tax Literacy Drive and Azadi Ka Amrut Mahotsav Gallery



Aazadi ka Amrut Mahotsav Gallery and Finance & Tax Literacy Drive to Teachers of Anand Niketan Sughad school, Ahmedabad



Diwali Get-together 21 @ Aam Bagan, Mango



Branch in Media

Ahmedabad Avengers win final of Box Cricket Tournament organized by Ahmedabad CA Branch

Ahmedabad Avengers win final of Box Cricket Tournament organized by Ahmedabad CA Branch



Ahmedabad

For the first time, a box cricket tournament was organized by the Indian Institute of Chartered Accountants Ahmedabad Branch (ICAI), said, "We have received a very good response from CA professionals and CA students in this tournament which motivates us to organize more and more

such events. In the final match of the tournament, Royal Riders and Ahmedabad Avengers reached the match in which Ahmedabad Avengers scored 63 runs in 8 overs and Royal Riders could score only 24/6 runs in 8 overs, And the Ahmedabad Avengers won by 39 runs."

such events. In the final match of the tournament, Royal Riders and Ahmedabad Avengers reached the match in which Ahmedabad Avengers scored 63 runs in 8 overs and Royal Riders could score only 24/6 runs in 8 overs, And the Ahmedabad Avengers won by 39 runs."

અમદાવાદ સીએ બ્રાન્ચ દ્વારા બોક્સ ક્રિકેટ ટુર્નામેન્ટ નું આયોજન કરવામાં આવ્યું



અમદાવાદ, : ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ (આઈસીએઆઈ) દ્વારા પ્રથમવાર પાંચ દિવસીય બોક્સ ક્રિકેટ ટુર્નામેન્ટ નું આયોજન કરવામાં આવ્યું છે. આ ટુર્નામેન્ટ માં કુલ ૩૯ ટીમ માં ૩૯૦ થી વધુ ખેલાડીઓ એ ભાગ લીધો છે.

દરેક ટીમ ને આગળ ના રાઉન્ડ માં પોહંચવા માટે ૩ મેચ રમવી ફરજિયાત છે. ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ (આઈસીએઆઈ) ના ચેરમેન હરિત ધારીવાલ એ જણાવ્યું કે "આ સીએ ઇન્સ્ટિટ્યૂટ દ્વારા પ્રથમ વાર આ પ્રકાર ના ઇવેન્ટ નું આયોજન

કરવામાં આવ્યું છે અને અમને ખુબજ ખુશી છે કે ૩૯૦ થી વધુ ખેલાડીઓ એ આ ટુર્નામેન્ટ માં ભાગ લીધો છે. આજે અમારા દરેક ટીમ ના કેપ્ટન ની મીટ નું આયોજન કરવામાં આવ્યું હતું અને દરેક ને ટુર્નામેન્ટ ના નિયમો વિષે માહિતી આપવામાં આવી હતી.

અમદાવાદ સીએ બ્રાન્ચ દ્વારા આયોજિત બોક્સ ક્રિકેટ ટુર્નામેન્ટ ની ફાઇનલ માં અમદાવાદ એવેન્જર્સ નો વિજય



અમદાવાદ, નવેમ્બર-૨૦૨૧: ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ અમદાવાદ બ્રાન્ચ (આઈસીએઆઈ) દ્વારા સૌપ્રથમ વખત બોક્સ ક્રિકેટ ટુર્નામેન્ટ નું

આયોજન કરવામાં આવ્યું હતું જેમાં કુલ ૩૯ ટીમ માં ૩૯૦ થી વધુ ખેલાડીઓ એ ભાગ લીધો હતો. આ ટુર્નામેન્ટ માં મહિલા અને પુરુષો ની સંયુક્ત ટીમ ખાતે પહેલાં આવી હતી.

ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ અમદાવાદ બ્રાન્ચ (આઈસીએઆઈ) ના ચેરમેન હરિત ધારીવાલ એ જણાવ્યું કે "અમને સીએ પ્રોફેશનલ્સ અને સીએ સ્ટુડન્ટ્સ પાસે થી આ ટુર્નામેન્ટ માં ખુબજ સારો પ્રતિભાવ મળ્યો છે જે અમને વધુ ને વધુ આ પ્રકાર ની ઇવેન્ટ નું આયોજન કરવા માટે પ્રેરે છે. આ ટુર્નામેન્ટ ની ફાઇનલ મેચ માં રોયલ રાઈડર્સ અને અમદાવાદ એવેન્જર્સ પોહંચ્યા હતા જેમાં ૮ ઓવર ની મેચ માં અમદાવાદ એવેન્જર્સ એ પ્રથમ બેટિંગ કરતા ૬૩ રન બનાવ્યા હતા અને રોયલ રાઈડર્સ ૮ ઓવર માં ફક્ત ૨૪/૬ રન બનાવી શક્યું હતું અને અમદાવાદ એવેન્જર્સ નો ૩૯ રન થી વિજય થયો હતો."

અમદાવાદ સીએ બ્રાન્ચ દ્વારા બોક્સ ક્રિકેટ ટુર્નામેન્ટ નું આયોજન કરવામાં આવ્યું



અમદાવાદ, ઓક્ટોબર-૨૦૨૧: ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ (આઈસીએઆઈ) દ્વારા પ્રથમવાર પાંચ દિવસીય બોક્સ ક્રિકેટ ટુર્નામેન્ટ નું આયોજન કરવામાં આવ્યું છે. આ ટુર્નામેન્ટ માં કુલ ૩૯ ટીમ માં ૩૯૦ થી વધુ ખેલાડીઓ એ ભાગ લીધો છે. દરેક ટીમ ને આગળ ના

રાઉન્ડ માં પોહંચવા માટે ૩ મેચ રમવી ફરજિયાત છે.

ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ (આઈસીએઆઈ) ના ચેરમેન હરિત ધારીવાલ એ જણાવ્યું કે "આ સીએ ઇન્સ્ટિટ્યૂટ દ્વારા પ્રથમ વાર આ પ્રકાર ના ઇવેન્ટ નું આયોજન કરવામાં આવ્યું છે અને અમને ખુબજ ખુશી છે કે ૩૯૦ થી વધુ ખેલાડીઓ એ આ ટુર્નામેન્ટ માં ભાગ લીધો છે. આજે અમારા દરેક ટીમ ના કેપ્ટન ની મીટ નું આયોજન કરવામાં આવ્યું હતું અને દરેક ને ટુર્નામેન્ટ ના નિયમો વિષે માહિતી આપવામાં આવી હતી.

CITY Sports

અમદાવાદ સીએની બોક્સ ક્રિકેટ ટુર્નામેન્ટમાં અમદાવાદ એવેન્જર્સ વિજેતા

નવવગુજરાત સમય, અમદાવાદ : ઇન્ડિયન

ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ અમદાવાદ બ્રાન્ચ

(આઈસીએઆઈ)

દ્વારા સૌપ્રથમ

વખત બોક્સ ક્રિકેટ

ટુર્નામેન્ટનું આયોજન

કરવામાં આવ્યું હતું

જેમાં કુલ ૩૯ ટીમમાં

૩૯૦થી વધુ ખેલાડીએ

ભાગ લીધો હતો. આ

ટુર્નામેન્ટમાં મહિલા

અને પુરુષોની સંયુક્ત



ટીમ ખાતાવવામાં આવી હતી. ઇન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ એકાઉન્ટ્સ અમદાવાદ બ્રાન્ચ (આઈસીએઆઈ) ના ચેરમેન હરિત ધારીવાલ એ જણાવ્યું કે અમને સીએ પ્રોફેશનલ્સ અને સીએ સ્ટુડન્ટ્સ પાસેથી આ ટુર્નામેન્ટમાં સારો પ્રતિભાવ મળ્યો છે જે અમને આ પ્રકારની ઇવેન્ટનું આયોજન કરવા માટે પ્રેરે છે. આ ટુર્નામેન્ટની ફાઇનલમાં રોયલ રાઈડર્સ અને અમદાવાદ એવેન્જર્સ વચ્ચે મુકાબલો થયો હતો જેમાં આઠ ઓવરની મેચમાં અમદાવાદ એવેન્જર્સ પ્રથમ બેટિંગ કરતા ૬૩ રન બનાવ્યા હતા અને રોયલ રાઈડર્સ આઠ ઓવરમાં ફક્ત ૨૪/૬નો સ્કોર કરી શકી હતી.



ક્રિકેટ ટૂર્નામેન્ટની ફાઇનલમાં અમદાવાદ એવેન્જર્સનો વિજય થયો



સિટી લાઈફ ✶ ઈન્ડિયન ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ અમદાવાદ બ્રાન્ચ (આઈસીએઆઈ) દ્વારા સૌપ્રથમ વખત બોક્સ ક્રિકેટ ટૂર્નામેન્ટનું આયોજન કરવામાં આવ્યું હતું. જેમાં કુલ ૩૮ ટીમમાં ૩૮૦થી વધુ ખેલાડીઓએ ભાગ લીધો હતો. આ ટૂર્નામેન્ટમાં ગર્લ્સ અને બોયઝની સંયુક્ત ટીમ બનાવવામાં આવી હતી. ઈન્ડિયન ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટસ અમદાવાદ બ્રાન્ચના ચેરમેન હરિત ધારીવાલે કહ્યું કે, સીએ પ્રોફેશનલ્સ અને સીએ સ્ટુડન્ટ્સ પાસેથી આ ટૂર્નામેન્ટમાં ખુબ જ સારો પ્રતિસાદ જોવા મળ્યો. આ ટૂર્નામેન્ટની ફાઇનલ મેચમાં રોયલ રાઈડર્સ અને અમદાવાદ એવેન્જર્સ પહોંચ્યા હતા. જેમાં ૮ ઓવરની મેચમાં અમદાવાદ એવેન્જર્સએ પ્રથમ બેટિંગ કરતા ૬૩ રન બનાવ્યા હતા અને રોયલ રાઈડર્સ ૮ ઓવરમાં ફક્ત ૨૪/૬ રન બનાવી શક્યું અને અમદાવાદ એવેન્જર્સનો ૩૮ રનથી વિજય થયો હતો.

અમદાવાદ સીએ બ્રાન્ચ દ્વારા પ્રથમવાર ડાયરેક્ટ ટેક્સ રેસિડેન્શિયલ રિફ્રેશર કોર્સ કોન્ફરન્સ નું આયોજન કરવામાં આવ્યું



અમદાવાદ, આઈટીસી મરાઠા, મુંબઈ ખાતે દેશના ૧૪ શહેરોના સહભાગીઓ પ્રત્યક્ષ વેરાના વિવિધ મુદ્દાઓ પર ચર્ચા કરવા અને વિચાર-વિમર્શ કરવા જોડાયા હતા. વ્યવસાયિક પ્રેક્ટિસમાં સીએ સભ્યો માટે, તેમના સ્થાનને ધ્યાનમાં લીધા વિના, પ્રત્યક્ષ કર પ્રેક્ટિસને તેમના દ્વારા પ્રદાન કરવામાં આવતી વ્યાવસાયિક સેવાઓના બાસ્કેટમાં આધાર તરીકે ગણવામાં આવે છે. આઈસીએઆઈ અમદાવાદના ચેરમેન સીએ હરિત ધારીવાલે જણાવ્યું હતું કે "તે એકદમ આવશ્યક છે કે અમે વિવિધ સુધારાઓ, સૂચનાઓ, પરિપત્રો વગેરે દ્વારા જાહેર કરવામાં આવતા વારંવારના ફેરફારો વિશે સતત અપડેટ રહીએ. આ ત્રણ દિવસીય કોન્ફરન્સમાં આઈટીએટી ના માનનીય વાઈસ પ્રેસિડેન્ટ શ્રી પ્રમોદ કુમારજી દ્વારા મહત્વપૂર્ણ જૂથ ચર્ચાઓ, તકનીકી સત્રો અને કર વ્યવસાયના ભાવિ પર વિશેષ સત્રનો સમાવેશ થાય છે. નિઃશંકપણે, તે એક અત્યંત ઈન્ટરેક્ટિવ ઇવેન્ટ છે, જે ખાતરી કરવામાં મદદ કરે છે કે બધા સહભાગીઓને શીખવાની, પડકારવાની અને યોગદાન કરવાની દરેક તક મળે છે.

The first-ever Direct Tax Residential Refresher Course conference hosted by Ahmedabad CA Branch

Ahmedabad, at ITC Maratha, Mumbai were participants from 14 cities of the country have joined to discuss and deliberate on various issues in Direct Taxes. For the CA members in professional practice, irrespective of their location, the direct tax practice is considered as the bedrock in the basket of the professional services rendered by them.

ICAI Ahmedabad Chairman CA Harit Dhariwal said that "It is absolutely imperative



that we are constantly updated on the frequent changes that are promulgated through various amendments, notifications, circulars, etc. This three-day conference covers important group discussions, technical sessions, and a special session on the future of the tax profession by Hon'ble Vice President of ITAT, Shri Pramod Kumarji. Undoubtedly, it is a highly interactive event, helping ensure that all participants get every opportunity to learn, challenge, and contribute.

અમદાવાદ સીએ બ્રાન્ચ દ્વારા પ્રથમવાર ડાયરેક્ટ ટેક્સ રેસિડેન્શિયલ રિફ્રેશર કોર્સ કોન્ફરન્સ નું આયોજન કરવામાં આવ્યું



અમદાવાદ, નવેમ્બર-૨૦૨૧: આઈટીસી મરાઠા, મુંબઈ ખાતે દેશના ૧૪ શહેરોના સહભાગીઓ પ્રત્યક્ષ વેરાના વિવિધ મુદ્દાઓ પર ચર્ચા કરવા અને વિચાર-વિમર્શ કરવા જોડાયા હતા. વ્યવસાયિક પ્રેક્ટિસમાં

સીએ સભ્યો માટે, તેમના સ્થાનને ધ્યાનમાં લીધા વિના, પ્રત્યક્ષ કર પ્રેક્ટિસને તેમના દ્વારા પ્રદાન કરવામાં આવતી વ્યાવસાયિક સેવાઓના બાસ્કેટમાં આધાર તરીકે ગણવામાં આવે છે.

આઈસીએઆઈ અમદાવાદના ચેરમેન સીએ હરિત ધારીવાલે જણાવ્યું હતું કે "તે એકદમ આવશ્યક છે કે અમે વિવિધ સુધારાઓ, સૂચનાઓ, પરિપત્રો વગેરે દ્વારા જાહેર કરવામાં આવતા વારંવારના ફેરફારો વિશે સતત અપડેટ રહીએ. આ ત્રણ દિવસીય કોન્ફરન્સમાં આઈટીએટી ના માનનીય વાઈસ પ્રેસિડેન્ટ શ્રી પ્રમોદ કુમારજી દ્વારા મહત્વપૂર્ણ જૂથ ચર્ચાઓ, તકનીકી સત્રો અને કર વ્યવસાયના ભાવિ પર વિશેષ સત્રનો સમાવેશ થાય છે. નિઃશંકપણે, તે એક અત્યંત ઈન્ટરેક્ટિવ ઇવેન્ટ છે, જે ખાતરી કરવામાં મદદ કરે છે કે બધા સહભાગીઓને શીખવાની, પડકારવાની અને યોગદાન કરવાની દરેક તક મળે છે.

બોક્સ ક્રિકેટ ટૂર્નામેન્ટની ફાઇનલમાં અમદાવાદ એવેન્જર્સનો વિજય



સિટી સ્પોર્ટ્સ, અમદાવાદ | ઈન્ડિયન ઇન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ અમદાવાદ બ્રાન્ચ (આઈસીએઆઈ) દ્વારા સૌપ્રથમ વખત બોક્સ ક્રિકેટ ટૂર્નામેન્ટનું આયોજન કરવામાં આવ્યું હતું. જેમાં કુલ 39 ટીમમાં 390થી વધુ ખેલાડીઓએ ભાગ લીધો હતો. આ ટૂર્નામેન્ટમાં મહિલા અને પુરુષોની સંયુક્ત ટીમો બનાવવામાં આવી હતી. આઈસીએઆઈના ચેરમેન હરિત ધારીવાલે જણાવ્યું કે, 'આ ટૂર્નામેન્ટની ફાઇનલ મેચમાં રોયલ રાઈડર્સ અને અમદાવાદ એવેન્જર્સ પહોંચ્યા હતા. 8 ઓવરની મેચમાં અમદાવાદ એવેન્જર્સ પ્રથમ બેટિંગ કરતા 63 રન બનાવ્યા હતા. જ્યારે રનચેઝ કરવા ઉતરેલી રોયલ રાઈડર્સ 8 ઓવરમાં 6 વિકેટના ભોગે માત્ર 24 રન કરી શકી હતી. આ સાથે અમદાવાદ એવેન્જર્સની ટીમ 39 રનથી જીત મેળવી ચેમ્પિયન બની હતી.'

Ahmedabad Avengers win final of Box Cricket Tournament organized by Ahmedabad CA Branch

Ahmedabad, For the first time, a box cricket tournament was organized by the Indian Institute of Chartered Accountants Ahmedabad branch (ICAI) in which more than 390 players from 39 teams took part. A joint team of women and men was formed in this tournament.

Harit Dhariwal, Chairman, Indian Institute of Chartered Accountants Ahmedabad Branch (ICAI), said, "We have



received a very good response from CA professionals and CA students in this tournament which motivates us to organize more and more such events. In the final match of the tournament, Royal

Riders and Ahmedabad Avengers reached the match in which Ahmedabad Avengers scored 63 runs in 8 overs and Royal Riders could score only 24/6 runs in 8 overs, And the Ahmedabad Avengers won by 39 runs."

અમદાવાદ સીએબ્રાન્ચ દ્વારા પ્રથમવાર ડાયરેક્ટ ટેક્સ રેસિડેન્શિયલ રિફ્રેશર કોર્સ કોન્ફરન્સ નું આયોજન કરવામાં આવ્યું



અમદાવાદ, નવેમ્બર-૨૦૨૧: આઈસીસી મરાઠા, મુંબઈ ખાતે દેશના ૧૪ શહેરોના સહભાગીઓ પ્રત્યક્ષ વેરાના વિવિધ મુદ્દાઓ પર ચર્ચા કરવા અને વિચાર-વિમર્શ કરવા જોડાયા હતા. વ્યવસાયિક પ્રેક્ટિસમાં

સીએ સભ્યો માટે, તેમના સ્થાનને ધ્યાનમાં લીધા વિના, પ્રત્યક્ષ કર પ્રેક્ટિસને તેમના દ્વારા પ્રદાન કરવામાં આવતી વ્યાવસાયિક સેવાઓના બાસ્કેટમાં આધાર તરીકે ગણવામાં આવે છે.

આઈસીએઆઈ અમદાવાદના ચેરમેન સીએ હરિત ધારીવાલે જણાવ્યું હતું કે 'તે એકદમ આવશ્યક છે કે અમે વિવિધ સુધારાઓ, સૂચનાઓ, પરિપત્રો વગેરે દ્વારા જાહેર કરવામાં આવતા વારંવારના ફેરફારો વિશે સતત અપડેટ રહીએ. આ ત્રણ દિવસીય કોન્ફરન્સમાં આઈસીએઆઈના માનનીય વાઈસ પ્રેસિડેન્ટ શ્રી પ્રમોદ કુમારજી દ્વારા મહત્વપૂર્ણ જૂથ ચર્ચાઓ, તકનીકી સત્રો અને કર વ્યવસાયના ભાવિ પર વિશેષ સત્રનો સમાવેશ થાય છે. નિષ્કંપણે, તે એક અત્યંત ઈન્ટરેક્ટિવ ઇવેન્ટ છે, જે ખાતરી કરવામાં મદદ કરે છે કે બધા સહભાગીઓને શીખવાની, પડકારવાની અને યોગદાન કરવાની દરેક તક મળે છે.

The first-ever Direct Tax Residential Refresher Course conference hosted by Ahmedabad CA Branch



Sunvilla News: Ahmedabad

At ITC Maratha, Mumbai were participants from 14 cities of the country have joined to discuss and deliberate on various issues in Direct Taxes. For the CA members in professional practice, irrespective of their location, the direct tax practice is considered as the bedrock in the basket of the professional services rendered by them. ICAI Ahmedabad Chairman CA Harit Dhariwal said that "It is absolutely imperative that

we are constantly updated on the frequent changes that are promulgated through various amendments, notifications, circulars, etc. This three-day conference covers important group discussions, technical sessions, and a special session on the future of the tax profession by Hon'ble Vice President of ITAT, Shri Pramod Kumarji. Undoubtedly, it is a highly interactive event, helping ensure that all participants get every opportunity to learn, challenge, and contribute.



Upcoming Events



**Western India Regional Council of
The Institute of Chartered Accountants of India**
(Set up by an Act of Parliament)



Hosted by : Ahmedabad Branch of WIRC of ICAI

50 hour Virtual Intensive FEMA Workshop

Topic	Faculties
Overview of FEMA	CA. Shabbir Motorwala, Mumbai
Current account/Capital account	CA. Manoj Shah, Mumbai
Residential status under FEMA	CA. Hardik Mehta
Bank Accounts	CA. Miral Sanghrajka
Buying immovable property in india and outside india	CA. Natwar Thakrar
Setting up of branch office/LO/PO in india	CA. Hinesh Doshi
Reporting requirements under FEMA	CA. Vishal Shah, Mumbai
Foreign Direct Investment	CA. Nehal Sheth, Ahmedabad CA. Rajesh L. Shah, Mumbai CA. Saumya Sheth, Ahmedabad
External commercial borrowings	CA. Deepender Agrawal, Delhi CA. Vishal Gada
Overseas Direct Investment and setting up of branch outside India	CA. Kartik Badiani, Mumbai
Auditor's responsibility from FEMA perspective	CA. Rajesh P. Shah, Mumbai
Export and import of goods and services - Overview of FEMA regulations and some issues	CA. Ajit Shah, Mumbai
Banker's perspective	AD Bank, Mumbai
Compounding procedure under FEMA along with case studies	CA. Palav Shah, Mumbai
Interplay of Laws dealing with Economic Offences	Advocate Ashwini Taneja, Delhi
RBI's perspective	Senior official from RBI



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Date : 20.11.2021 to 28.12.2021

Registration Fees :
Rs. 1500+GST for Member

For Online Registration Log on :
<https://www.icaiahmedabad.com>

TEAM

Programme Chairman
CA Manish Gadia
Chairman, WIRC

Programme Co-ordinator From WIRC
CA Rakesh Alshi
RCM, WIRC

Programme Director
CA Harit Dhariwal
Chairman, Ahmedabad Branch

Co-ordinators From Ahmedabad Branch
CA (Dr.) Anjali Choksi
Secretary, Ahmedabad Branch
CA Saumya Sheth | CA Manisha Shah
Ahmedabad | Ahmedabad

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CA Sunil Sanghvi
Treasurer

CA Ganesh Nadar
MCM

CA Fenil Shah
MCM

CA Rahul Maliwal
MCM



AHMEDABAD BRANCH OF WIRC OF ICAI



GST WORKSHOP (PHYSICAL MODE ONLY)

SESSION	DATE	DAY	TOPICS	FACULTIES
1	01-12-21	WEDNESDAY	IMPORTANT DEFINITIONS, SUPPLY, LEVY AND COLLECTION OF TAX	CA. RASHMIN VAJA & CA. DISHA BARBHAYA
2	06-12-21	MONDAY	CLASSIFICATION, TIME AND VALUE OF SUPPLY	CA. JIGAR SHAH & CA. NIRALI DESAI
3	07-12-21	TUESDAY	PLACE OF SUPPLY OF GOODS / SERVICES	CA. NITESH JAIN & CA. JAY DALWADI
4	08-12-21	WEDNESDAY	EXEMPTIONS-ABATEMENT-RCM	CA. TARANG KOTHARI & CA. TAPAS RUPARELIYA
5	09-12-21	THURSDAY	INPUT TAX CREDIT	CA. PUNIT PRAJAPATI & CA. NISARG JHADAKIA
6	10-12-21	FRIDAY	ASSESSMENT, INSPECTION, SERCH, SEIZURE AND APPEALS	CA. HARDIK MODH & CA. RAHUL PATEL
7	11-12-21	SATURDAY	REGISTRATION, INVOICES & RETURNS, RECORDS & DOCUMENTS	CA. PRAVIN DHANDHARIA & CA. PATHIK SHAH
8	13-12-21	MONDAY	E-WAY BILLS, E-INVOICING	CA. MONISH SHAH & CA. HARDIK PANCHAL
9	14-12-21	TUESDAY	JOB WORK AND E COMMERCE, TDS-TCS	CA. HEM CHHAJED & CA. SHUBHAM MALOO
10	15-12-21	WEDNESDAY	GST ANNUAL RETURNS- 9 & 9C	CA. HIREN PATHAK & CA. LABDHI SHAH
11	16-12-21	THURSDAY	REFUND AND PAYMENT OF TAX	CA. JAYKISHAN VIDHWANI & CA. DEVAM SHETH

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Date : 01.12.2021 to 16.12.2021
09.30 am to 11.30 am (Every Day)

Registration Fees :
Rs. 1100+GST for Member

For Online Registration Log on :
<https://www.icaiahmedabad.com>

VENUE

Ahmedabad Branch of WIRC of ICAI, ICAI Bhawan,
123, Sardar Patel Colony, Naranpura, Ahmedabad

Team Ahmedabad Branch

CA Harit Dhariwal
Chairman,
Ahmedabad Branch

CA Bishan Shah
Chairman IDT Committee,
Ahmedabad Branch

CA. (Dr.) Anjali Choksi
Secretary,
Ahmedabad Branch



The Institute of Chartered Accountants of India
(SETUP BY AN ACT OF PARLIAMENT)

**RESIDENTIAL REFRESHER COURSE ON
LEADERSHIP & COMMUNICATION AT UDAIPUR**

ORGANISED BY : PROFESSIONAL DEVELOPMENT COMMITTEE, ICAI NEW DELHI
HOSTED BY : AHMEDABAD BRANCH OF WIRC OF ICAI

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CA. Babu Abraham Kallivayalil
CCM & Chairman, Professional
Development Committee, ICAI

RRC Director
CA Harit Dhariwal
Chairman, Ahmedabad Branch

RRC CO-ORDINATORS FROM AHMEDABAD BRANCH OF WIRC OF ICAI

CA. Bishan Shah Vice Chairman	CA. (Dr.) Anjali Choksi Secretary	CA. Sunil Sanghvi Treasurer
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MEMBERS

CA. Fenil Shah Member	CA. Ganesh Nadar Member	CA. Rahul Maliwal Member
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Appeal for Election

It's time to VOTE

Election to the Central Council and Regional Council of ICAI

Date: 3rd & 4th December, 2021

Time: 08:00 AM to 08:00 PM



Venues:

Ahmedabad Branch of WIRC of ICAI
ICAI BHAWAN, 123, Sardar Patel Colony,
Naranpura, Ahmedabad - 380014

&

H.L. College Of Commerce
SV Desai Marg, Navrangpura,
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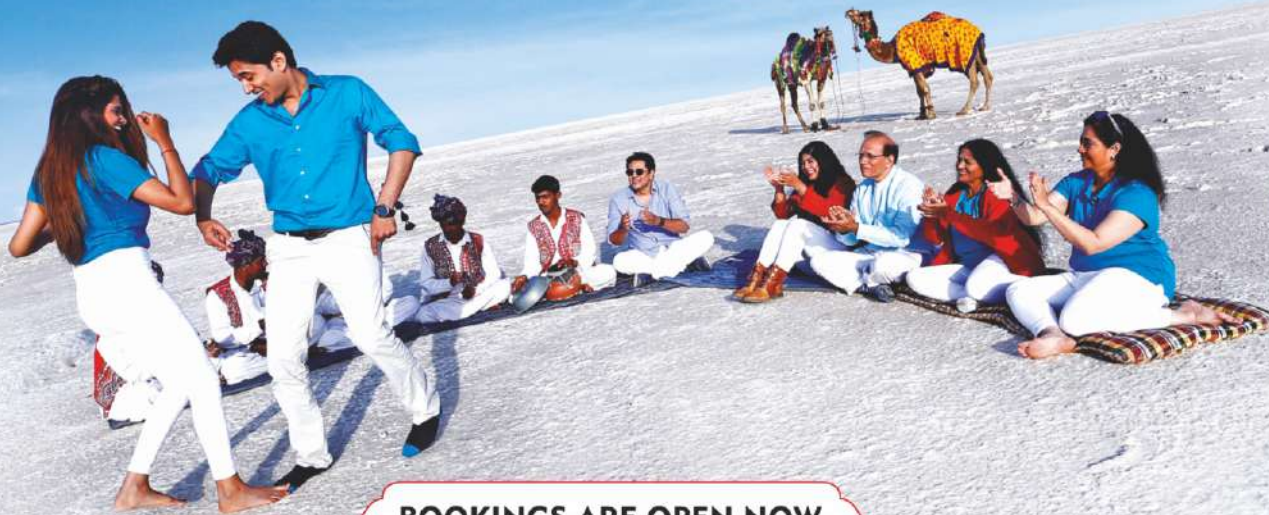
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