

# DEVMANTRA TIMES

## JANUARY EDITION

ISSUE NO : 23, DATE : 1<sup>ST</sup> JANUARY 2023

**Dear Readers,**

We welcome you to the **Twenty Third** edition of **Devmantra Times** for the month of **January 2023**.

Thanks to our esteemed readers & clients for the association with us in 2022 and hope to enrich our readers with our regular updates and insights consistently. A very Happy New Year 2023 and we wish everyone greater confidence and courage to accept new challenges and work harder towards your goals.

On behalf of the entire team, we wish the New Year brings new set of opportunities and fortunes. We aim to emerge as one of best global consultancy respected by all for its professionalism, integrity and capability.

### **Devmantra Vision Statement 2023.**

❖ Will develop employees into leaders through teamwork and subject matter training.

❖ We will promote team success as well as individual achievements in a consistently positive atmosphere.

❖ We will work with our clients to build the capabilities that enable organizations to achieve sustainable advantage

❖ Work hard & Dream big, and focus on success.

### **Devmantra Vision Statement 2023.**



### **Economic Updates**

#### **India expected to be world's fastest growing economy in 2023**

India is set to be the world's fastest growing major economy in the year ahead, as a post-pandemic retail boom and recent bank balance-sheet repairs lure new investment. This is likely to fuel hot demand for everything from cars to televisions, coal and airlines.

The world's fifth-largest economy is expected to grow 6% in the fiscal year ending March 31, 2024, according to a survey by the Indian central bank this month.

While slower than the current fiscal year's projected 6.8% growth, India's economic outlook contrasts with bleaker 2023 projections in the United States, Europe and most noticeably China where a recent surge in COVID-19 infections is expected to hobble activity next year.

The more upbeat mood is shoring up spending and investment in India, although the recovery is expected to be an uneven one, benefiting the urban and domestic sectors more than struggling rural and export-oriented parts of the economy.

#### **Direct Tax Collections**

Gross Direct Tax collections for the Financial Year 2022-23 register a growth of 25.90%: CBDT

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**Editorial Note :** The Gross collection of Direct Taxes (before adjusting for refunds) for the FY 2022-23, as of 17.12.2022, stands at Rs. 13,63,649 crore compared to Rs. 10,83,150 crore in the corresponding period of the preceding Financial Year i.e. FY 2021-22, registering a growth of 25.90% over collections of FY 2021-22.

### Startup updates

❖ Bharat Founders Fund backs 45 early-stage startups Bharat Founders Fund (BFF), an early-age venture of investors, has backed over 45 startups from the angel to seed stage with an average investment amount close to \$100,000, since March 2022.

❖ CASHe launches digital gold programme Credit-led financial wellness platform CASHe has launched GOLDe Rewards, a rewards programme backed by digital gold for prospective borrowers and the users on its platform.

❖ Cognizant to advance Garuda Aerospace drones with digital technologies Cognizant has signed a memorandum of understanding (MoU) with Garuda Aerospace to power its drones with advanced digital capabilities and bring innovative solutions at scale for enterprises aiming to achieve greater agility and productivity.

### Why this Volume of Newsletter is important for reader?

Through the series of this newsletter, we aim at covering all relevant Income Tax, Goods & Service Tax and Companies Act notification, circulars and case laws which may directly or indirectly impact our readers.

At Devmantra, it is our utmost priority to help our readers to be informed with respect to the changes in relevant laws for a smoother compliance.



Devmantra was founded based on the unalterable premise of excellence, acuity, integrity and an unwavering commitment to delivery. These principles continue to form the edifice of our approach as an organization, to our clients, our professionals and our community, and this has served us well in our journey so far. This approach has allowed Devmantra to work with and advise the very best clients, both in India and internationally. We encourage our people to strive for excellence and innovation within a meritocratic working

environment and support their entrepreneurial spirit. It is our consistent endeavour with our people, to ensure that they imbibe the culture of the firm and form part of the weft and weave of the fabric of Devmantra. Our core values remain the guiding principles for everything we do, and we would like to emphasize “Knowledge” as one of the fundamental beliefs which drive the success of our operations. As we keep on reiterating, Knowledge is our number one priority. We don’t count time when it comes to gain any new knowledge or to reinstate the earlier one. Our clients trust our expertise and putting countless hours in keeping ourselves up to date on the subject we are advising on, deserve their trust.

Regards,  
**CA. PRATIK NIYOGI, FCA**  
On behalf of the Editorial Team



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### GST REGULATORY UPDATES

#### Highlights of the 48th GST Council Meeting held on 17 December 2022

The 48th Meeting of the GST Council was held on 17 December 2022 under the chairpersonship of the Union Finance and Corporate Affairs Minister Mrs. Nirmala Sitharaman. Given below are the recommendations made by the GST Council.



GST Rates	Recommendations
❖ Husk of pulses including chilka and concentrates including chuni/churi & khanda	❖ Change in tax rate from 5% to NIL
❖ Ehtyl alcohol supplied to refineries for blending with motor spirit (petrol)	❖ Change in tax rate from 18% to 5%
❖ Rab (rab-salawat)	❖ Attracts tax rate of 18%
❖ SUV motor vehicles having engine capacity > 1500CC, length > 4000mm and ground clearance ≥ 170mm	❖ Attracts compensation cess of 22%
❖ Renting of residential dwelling	❖ No GST shall be applicable on renting of residential dwelling to a taxpayer if the same is –
	✓ Rented in his / her personal capacity for use as own residence, and
	✓ Rented on own personal account (and not on account of business)
❖ Incentive paid to banks by Central Government under scheme for promotion of RuPay debit cards and low value BHIM - UPI transactions	❖ Incentive are in nature of subsidy and hence not taxable under GST
Measures for facilitation of trade	Recommendations

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GST Rates	Recommendations
<p><b>Decriminalization under GST</b></p>	<ul style="list-style-type: none"> <li>❖ Increase in minimum threshold limit of tax amount from Rs. 1 Crore to Rs. 2 Crore for launching prosecution (except for the offence of issue of invoices without actual supply of goods or services)</li> <li>❖ Decrease in compounding amount from the present range of 50% - 150% (of tax amount) to 25% - 100%</li> <li>❖ Decriminalize certain offences specified u/s 132(1) of CGST Act, 2017 as below:                     <ul style="list-style-type: none"> <li>✓ Obstruction or preventing any officer in discharge of his duties</li> <li>✓ Deliberate tampering of material evidence</li> <li>✓ Failure to supply the information</li> </ul> </li> </ul>

Measures for facilitation of trade	Recommendations
<ul style="list-style-type: none"> <li>❖ Implementation of functionality to facilitate e-commerce for micro enterprises</li> </ul>	<ul style="list-style-type: none"> <li>❖ GST Council in its 47th meeting had granted approval for allowing unregistered taxpayers and composition taxpayers to make intra-state supply of goods through e-commerce operators (ECOs), subject to certain conditions. To enable the same, the Council has approved the amendments in the GST Act and GST Rules</li> <li>❖ Considering the time required for development of the requisite functionality on the GST portal as well as for providing sufficient time for preparedness by ECOs, the Council has recommended the changes to be implemented from 1 October 2023 onwards</li> </ul>

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Measures for facilitation of trade	Recommendations
<ul style="list-style-type: none"> <li>❖ Reversal of ITC in case of delayed / non-payment / short-payment of consideration by buyer</li> </ul>	<ul style="list-style-type: none"> <li>❖ In case of delayed / non-payment / short-payment of consideration to a supplier within 180 days of date of invoice, ITC availed by a taxpayer is required to be reversed</li> <li>❖ The Council has recommended to amend the provision retrospectively with effect from 1 October 2022 onwards to provide for reversal of ITC only proportionate to the amount not paid to the supplier</li> </ul>
<ul style="list-style-type: none"> <li>❖ Reversal of ITC in case of non-payment of GST by supplier</li> </ul>	<p>The Council has recommended to prescribe the mechanism for:</p> <ul style="list-style-type: none"> <li>❖ Reversal of ITC in case of non-payment of GST by the supplier, and</li> <li>❖ Re-availment of such ITC, if the supplier pays GST subsequently</li> </ul>
<ul style="list-style-type: none"> <li>❖ Facility for cancellation of registration for taxpayers required to deduct / collect tax deducted at source (TDS) / tax collected at source (TCS) under GST</li> </ul>	<ul style="list-style-type: none"> <li>❖ The Council has recommended to amend the GST rules and provide a facility for cancellation of registration by the taxpayers required to deduct / collect TDS/TCS under GST</li> </ul>
<ul style="list-style-type: none"> <li>❖ Clarification on Schedule III to CGST Act, 2017(activities or transactions which shall not be treated as 'supply' under GST)</li> </ul>	<p>Following entries were inserted in Schedule III with effect from 1 February 2019 onwards</p> <ul style="list-style-type: none"> <li>❖ Supply of goods from a place in non-taxable territory to another place in non-taxable territory without such goods entering into India</li> <li>❖ Supply of warehoused goods before their clearance for home consumption</li> </ul>

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Measures for facilitation of trade	Recommendations
	<ul style="list-style-type: none"> <li>❖ High sea sales</li> </ul> <p>In order to remove the ambiguities regarding taxability of above transactions during the period 1 July 2017 to 31 January 2019, it has been recommended to make the said entries retrospectively effective from 1 July 2017.</p>

Measures for facilitation of trade	Recommendations
<ul style="list-style-type: none"> <li>❖ Other measures (Litigation)</li> </ul>	<ul style="list-style-type: none"> <li>❖ GST rules to be amended to provide clarity on the requirement of submission of certified copy of the order appealed against and the issue of final acknowledgment by the appellate authority. This would facilitate timely processing of appeals and ease the compliance burden for the appellants</li> <li>❖ Facility for withdrawal of an application of appeal upto certain specified stage will be provided. This would help in reducing litigations at the level of appellate authorities</li> </ul>

Measures for streamlining compliances	Recommendations
<ul style="list-style-type: none"> <li>❖ GST Registration</li> </ul>	<ul style="list-style-type: none"> <li>❖ Proposal to conduct a pilot in state of Gujarat for Biometric-based Aadhaar authentication and risk-based physical verification of applicants who have applied for GST registration</li> <li>❖ PAN-linked mobile number and e-mail address (fetched from Income-tax database) to be captured automatically and recorded in Form GSTR REG-01 (application for registration)</li> </ul>

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Measures for streamlining compliances	Recommendations
<ul style="list-style-type: none"> <li>❖ GST Return / Statement Other measures</li> </ul>	<ul style="list-style-type: none"> <li>❖ One time password (OTP) based verification to be conducted at the time of registration on such PAN-linked mobile number and e-mail address to restrict misuse of PAN</li> <li>❖ GST law to be amended to restrict the filing of return / statement to a maximum period of 3 years from the due date of filing of relevant return / statement</li> <li>❖ Form GSTR-1 to be amended to provide for reporting of details of supplies made through ECOs</li> </ul>
<ul style="list-style-type: none"> <li>❖ Other measures</li> </ul>	<ul style="list-style-type: none"> <li>❖ Rule 88C and Form GST DRC-01B to be inserted for intimation to the taxpayer about the difference between tax liability reported in Form GSTR-1 and Form GSTR-3B for a tax period, to enable the taxpayer either pay the differential liability or explain the difference</li> <li>❖ Further, new GST rule to be inserted to restrict the furnishing of Form GSTR-1 for a subsequent tax period if the taxpayer has                         <ul style="list-style-type: none"> <li>✓ Neither deposited the amount</li> <li>✓ Nor furnished a reply explaining the reasons for such amount remaining unpaid</li> </ul> </li> <li>❖ Definition of ‘non-taxable online recipient’ and ‘online information and database access or retrieval services’ to be amended to reduce interpretational issues and litigation</li> </ul>

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### **CIRCULAR NO. 183/15/2022-GST, DATED 26-12-2022**

#### **Clarification to deal with difference in ITC availed in GSTR-3B and GSTR-2A for FY 2017-18 and 2018-19**

**Editorial Note :** The CBIC has issued clarification to deal with difference in ITC availed in GSTR-3B and GSTR-2A for FY 2017-18 and 2018-19 since GSTR-2A could not be made available to the taxpayers on the common portal during the initial stages of implementation of GST. The proper officer shall first seek the details from the registered person regarding all the invoices on which ITC has been availed by the registered person in his FORM GSTR 3B but which are not reflecting in his FORM GSTR 2A. He shall then ascertain fulfillment of the following conditions of Section 16 of CGST Act in respect of the input tax credit availed on such invoices by the said registered person: i) that he is in possession of a tax invoice or debit note issued by the supplier or such other tax paying documents; ii) that he has received the goods or services or both; iii) that he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier. Besides, the proper officer shall also check whether any reversal of input tax credit is required to be made in accordance with section 17 or section 18 of CGST Act and also

whether the said input tax credit has been availed within the time period specified under sub-section (4) of section 16 of CGST Act.

### **CIRCULAR NO. 186/18/2022-GST, DATED 27-12-2022**

#### **Clarifications on taxability of no claim bonus and applicability of e-invoicing under GST**

**Editorial Note :** The CBIC has issued a circular to clarify that no claim bonus cannot be considered as a consideration for any supply provided by the insured to the insurance company. It is also clarified that exemption from generation of e-invoices is for entity as a whole and not restricted by nature of supply being made by entity.

### **CIRCULARNO. 187/19/2022-GST, DATED 26-12-2022**

#### **CBIC issues clarification on treatment of statutory dues for taxpayers where proceedings are finalised under IBC, 2016**

**Editorial Note :** The CBIC has clarified that proceedings conducted under IBC also adjudicate the government dues pending under the CGST Act or under existing laws against the corporate debtor and it would be covered under the term 'other proceedings' in Section 84 of CGST Act.

### **CIRCULAR NO. 188/20/2022-GST, DATED 27-12-2022**

CBIC prescribes the manner of filing an application for refund by unregistered persons

**Editorial Note :** The CBIC has issued circular to clarify that a new functionality has been made available on the common portal which allows unregistered persons to take a temporary registration and apply for refund under the category 'Refund for Unregistered person'. Also, the manner and procedure for filing of refund applications by unregistered persons is prescribed.

### **CIRCULAR NO. 184/16/2022-GST, DATED 26-12-2022**

#### **CBIC issues clarification on ITC availability for transportation of goods to a place outside India**

**Editorial Note :** The CBIC has issued clarification on entitlement of ITC where place of supply is determined in terms of proviso to Section 12(8) of IGST Act. The supplier of service shall report place of supply by selecting State code as '96-Foreign Country' from the list of codes in the dropdown menu available on the portal in FORM GSTR-1 and ITC would be available.



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### GST portal enables taxpayers to drop proceedings suo-moto for suspension of GST registration

If a taxpayer fails to file GST returns for a continuous period of 6 months, the registration may be suspended / cancelled by GST department. The suspension / cancellation may be revoked by filing all the pending GST Returns.

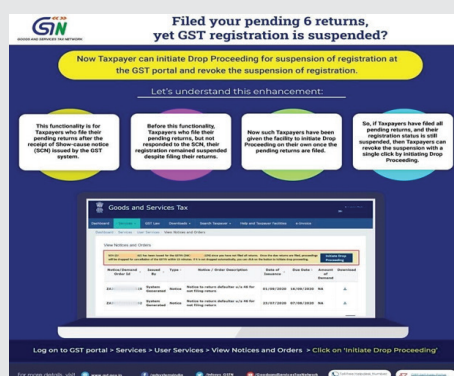
Earlier, if the taxpayer filed all the pending GST returns in response to a show-cause notice issued by the GST authorities but did not respond to the show-cause notice, the registration still remained suspended / invalid. The taxpayer had to necessarily approach the GST officer for revocation of the suspension. Thus, taxpayer had to face the inconvenience of a suspended GST registration even though it filed all the pending returns but did not respond to the show-cause notice.

### Facility to taxpayer to drop proceedings suo-moto

The GST Network (GSTN) announced on Twitter that it has launched a new facility for such taxpayers to initiate drop proceedings suo-moto (i.e., on their own) once the pending returns are filed and revoke the suspension of their GST registration. In other words, if taxpayer has filed all the pending returns, and its registration status is still suspended, the taxpayer can

revoke the suspension with a single click by initiating drop proceedings. It can do so by following the below link:

Log on to GST portal > Services > User Services > View Notices and Orders > Click on 'Initiate Drop Proceeding'.



### RECENT JUDICIAL RULINGS ON GST

**SECTION 6 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 - GST AUTHORITIES AND ADMINISTRATION - STATE/UNION TERRITORY TAX OFFICERS, AUTHORIZATION OF Writ petition was not entertainable at show cause notice stage; High Court directed petitioner to raise grounds other than issue of jurisdiction before Adjudicating Authority in case relating to ITC availed in GSTR-3B against figure reflected in GSTR-2A - AMP Motors (P.) Ltd. v. Central Board of Indirect Taxes and Customs - [2022] 145 taxmann.com 559 (Rajasthan)**

### SECTION 16 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 - ZERO RATED SUPPLY

Refund claim should not be rejected due to deficiency of GST network; GSTN has to enquire matter if there is any difficulty at level of mismatch or processing of claim of refund; Department was to be directed to sanction refund with interest at rate of 6 percent - **Aartos International LLP v. Deputy Commissioner (Customs) - [2022] 145 taxmann.com 558 (Gujarat)**

### SECTION 29 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 - REGISTRATION - CANCELLATION OF

GST registration could not be suspended and canceled on basis of direction of Head Office without assigning any reason; High Court sets aside cancellation order - **S.B.Traders v. Superintendent - [2022] 145 taxmann.com 556 (Telangana)**

### SECTION 129 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 - DETENTION, SEIZURE AND RELEASE OF GOODS AND CONVEYANCES IN TRANSIT

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Writ petition at the stage of show cause notice is not maintainable in view of alternative remedy to contest the notice before the adjudicating authority - **Ashoo Road Lines v. Union of India** - [2022] 145 taxmann.com 552 (Madhya Pradesh)

### SECTION 132 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 - OFFENCES - PUNISHMENTS FOR CERTAIN OFFENCES

High Court grants bail subject to execution of bond and on fulfillment of conditions to applicant under arrest for alleged GST offence - **Hitesh Gaurishankar Patel v. State of Gujarat** - [2022] 145 taxmann.com 554 (Gujarat)



### INCOME TAX

#### REGULATORY UPDATES

**CIRCULAR NO. 24/2022, DATED 07-12-2022**

**CBDT issues circular on TDS from salaries for the Financial Year 2022-23**

**Editorial Note** : The Central Board of Direct Taxes (CBDT) has issued a

detailed circular for deduction of tax at source from salaries. CBDT has explained the obligation of employers with regard to deduction of tax at source from salaries under section 192 of the Income-tax Act, 1961 for the Financial Year 2022-23 in a comprehensive manner.

### RECENT JUDICIAL RULINGS ON INCOME TAX

#### SECTION 5 OF THE INCOME-TAX ACT, 1961 - INCOME - ACCRUAL OF

**Interest** : Where fixed deposits were made in name of assessee in pursuance of an arbitration proceedings till final award was passed by Tribunal determining ownership of such fixed deposits and interest, it could not be said that interest income had crystallized in assessee's hands and same could not be held to be income of assessee under section 5(1) - **Principal Commissioner of Income-tax v. Rajdarbar Heritage Venture Ltd.** - [2022] 145 taxmann.com 438 (Delhi)

#### SECTION 36(1)(va) OF THE INCOME-TAX ACT, 1961 - EMPLOYEE'S CONTRIBUTIONS

**Due date** : Amendments by way of Explanation 5 to section 43B and Explanation 2 to section 36(1)(va),

would take effect only from assessment year 2021-22 and, thus, where assessee during financial year 2018-19 deposited employees' contribution to employee welfare fund beyond due date specified under relevant Act but prior to due date of filing of return under section 139(1), deduction under section 36(1)(va) to be allowed to assessee - **Jabalpur Motors Ltd. v. Assistant/Deputy Commissioner of Income tax CPC, Bangalore** - [2022] 145 taxmann.com 436 (Jabalpur Trib.)

#### SECTION 68 OF THE INCOME-TAX ACT, 1961 - CASH CREDIT

**Reassessment** : Where assessee was issued a notice under section 148A(b) alleging that assessee had taken bogus accommodation entries from entities controlled by 'H', since information furnished to assessee and impugned order did not specify in which bank account or account number, alleged amount had been received by assessee, order passed under section 148A(d) as well as notice issued under section 148 was to be set aside and matter was to be remanded to Assessing Officer for fresh determination - **Boutique International (P.) Ltd. v. Deputy Commissioner of Income-tax** - [2022] 145 taxmann.com 432 (Delhi)

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### SECTION 144B OF THE INCOME TAX ACT, 1961 - INCOME ESCAPING ASSESSMENT - CONDUCTING INQUIRY, PROVIDING OPPORTUNITY BEFORE ISSUE OF NOTICE

Retrospective omission, by FA 2022, of sec144B (9) which non-ested faceless assessments for non-compliance with procedure u/s 144B, is not unconstitutional - Sapna Flour Mills Ltd. v. Union of India - [2022] 145 taxmann.com 557 (Allahabad)

### SECTION 179 OF THE INCOME TAX ACT, 1961 - COMPANY IN LIQUIDATION - LIABILITIES OF DIRECTORS

Where assessee pvt ltd co. appealed against the demand, non-recovery thereof is not due to directors' negligence/breach of duty & they can't be proceeded against u/s 179 - Devendra Babulal Jain v. Income Tax Officer, Ward 1(1)(4) - [2022] 145 taxmann.com 553 (Gujarat)



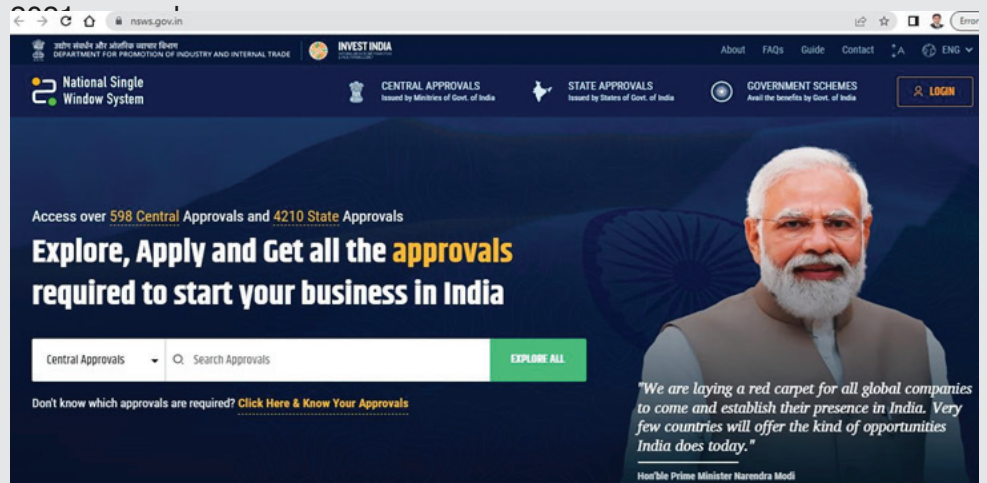
**CORPORATE LAW UPDATES**  
E-Sahaj Sewa online portal

With effect from 15 December 2022 onwards, MCA has launched 'E-Sahaj Sewa' online portal (<https://esahajmcaservices.nic.in/#>) for security clearance of all applications received from citizens of countries sharing land border with India for:

- Allotment of DIN
- Appointment as director in any new / existing company in India



E-Sahaj Sewa shall be a single online interface platform to provide the security clearance service only for DIN and director appointment related services. For other services such as receipt of Foreign Direct Investment (FDI) from entities / citizens of countries sharing land border with India, a separate online portal 'National Single Window System' (<https://www.nsws.gov.in/>) under the umbrella of Department for Promotion of Industry and Internal Trade (DPIIT) has already been launched since September



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**PRESS RELEASE NO. 40/2022,  
DATED 23-12-2022**

**SEBI initiates a detailed study of fees and expenses charged by Mutual Funds**

**Editorial Note : SEBI has initiated a detailed study of fees and expenses charged by mutual fund schemes. The study shall endeavour to provide data as input for policy formulations. The policies would seek to balance the need for facilitating financial inclusion, encouraging new participants, leveraging economies of scale, encouraging adoption of technology, discouraging cross-subsidization across**

**schemes, closing arbitrage opportunities etc.**

**SECTION 212 OF THE COMPANIES ACT, 2013 - INVESTIGATION INTO AFFAIRS OF COMPANY BY SERIOUS FRAUD INVESTIGATION OFFICE**

**The stringent twin conditions in section 212(6) of CA 2013 for grant of bail in corporate fraud cases do not apply to a woman, in view of 1st proviso to section 212(6) - Komal Chadha v. Serious Fraud Investigation Office - [2022] 145 taxmann.com 555 (Delhi)**

**SECTION 45 OF THE PREVENTION OF MONEY LAUNDERING**

**ACT, 2002 - OFFENCES TO BE COGNIZABLE AND NON-BAILABLE**

**Where applicant had been arrested in complaint case filed by ED**

**under sections 3 and 4 of PMLA, considering fact that applicant had taken a specific defence that he had been trapped in such organized crime and that trial was likely to take considerable time, applicant was to be released on bail - Dhiraj Sao v. Enforcement Directorate Government of India - [2022] 145 taxmann.com 417 (Chhattisgarh)**



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# COMPLIANCE CALENDAR

Compliance Due Date	Concerned (Reporting) Period	Compliance Detail	Applicable To
7th January	December 2022	TDC/TCS deposit	Non-Government Deductors.
10th January		Equalization Levy deposit a) GSTR-7 (TDS return under GST)	All Deductors a) Persons required to deduct TDS under GST b) Persons required to collect TCS under GST
11th January		GSTR-1 (Outward supply return)	a) Taxpayers having annual turnover > Rs. 5 crore in FY 2021-22  b) Taxpayers having annual turnover ≤ Rs. 5 crore in FY 2021-22 and not opted for Quarterly Return Monthly Payment (QRMP) Scheme
13th January	Oct-Dec 2022	GSTR-6 [Return by input service distributor (ISD)] GSTR-1 (Outward supply return)	Person registered as ISD Taxpayers having annual turnover ≤ Rs. 5 crore in FY 2021-22 and opted for QRMP scheme

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Compliance Due Date	Concerned (Reporting) Period	Compliance Detail	Applicable To
15th January	December 2022	Form 27EQ – TCS return	All Collectors All Deductors
20th January		Deposit of PF & ESI contribution  GSTR-3B (Summary return) a) GSTR-5 (Return by Non-resident)  b) GSTR-5A [Online Information Database Access and Retrieval (OIDAR) services return]	a) Taxpayers having annual turnover > Rs. 5 crore in FY 2021-22  b) Taxpayers having annual turnover ≤ Rs. 5 crore in FY 2021-22 and not opted for QRMP scheme a) Non-resident taxpayers  b) OIDAR services provider
22nd January	Oct-Dec 2022	GSTR-3B (Summary return)	Taxpayers having annual turnover ≤ Rs. 5 cr in FY 2021-22 and opted for QRMP scheme and having principal place of business in Chhattisgarh, Madhya Pradesh, Gujarat,

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Compliance Due Date	Concerned (Reporting) Period	Compliance Detail	Applicable To
24th January			Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands. Lakshadweep  Taxpayers having annual turnover $\leq$ Rs. 5 crore should be mapped in FY 2021-22 and opted for QRMP scheme and having principal place of business in any other state
31st January.	Oct-Dec 2022.	TDS Return	All Deductors

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