



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

## MEMBER'S E-NEWSLETTER SILIGURI BRANCH OF EIRC OF ICAI

# JUNE'2021



***"Try not to become a Man of Success,  
but rather become a Man of Value"***



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# CHAIRMAN'S MESSAGE



## Respected Seniors and Dear Friends,

The month of June was dedicated to Covid Vaccination throughout the Country. India surpassed all other countries and had record vaccination done. Siliguri Branch also organized Vaccination Drive for Members, Students and their family members on 8<sup>th</sup> June, 2021 in association with Terai Lions Blood Bank. 219 persons were vaccinated on that day.

Now coming to the programs organized during the month, which due to prevailing restrictions, were organized in online mode.

A webinar titled "AROGYAM" – relating to post Covid Recovery with Yoga-Prayanam and Meditation was organized on 06.06.2021. The session was taken by Yoga Trainer Smt. Tripti Maheshwari. The said program was attended by more than hundred Members, students and family members.

A VCM on LLP and Revised Code of Ethics was organized on 12.06.2021. The speakers were CA. Pramod Jain, CCM from New Delhi and CA. Ankit Maheshwari from Jaipur. CA. Kamal Mour, Chairman, Guwahati Branch, also gave his special address. The said program was attended by more than Hundred Members.

Due to huge demand from Members, Siliguri Branch organized a two days GST Refresher Course on 18<sup>th</sup> and 19<sup>th</sup> June, 21. CA. Rajendra Kumar P and CA. Sushil Kumar Goyal, Chairman

and Vice Chairman, GST and Indirect Tax Committee, ICAI were the Chief Guest and Guest of Honour respectively.

The speakers were CA. Tarun Arora from Delhi on Tour and Travel Industry, CA. Jatin Christopher from Bangalore on SCN reply and Litigation Matters, CA. Gaurav Gupta from Delhi on Real Estate and CA. Avinash Poddar from Surat on Credit Note, Incentive, etc. The sessions were attended by around ninety Members from various parts of the country.

7<sup>th</sup> International Yoga Day was celebrated on 21<sup>st</sup> June. A session on Yoga was organized which was taken by Yoga Teacher Sri Sanjay Mishra. The said program was attended by Members, students and family members.

A VCM on Mentorship of Young Members was organized on 25.06.2021. The speakers were CA. Mayur Agarwal from Kolkata on Companies Act, and CA. Abhisek Jain from New Delhi on TDS Provisions and new Income Tax Site. CA. Ravi Kumar Patwa, Vice Chairman, EIRC of ICAI, also gave his special address. The said program was attended by more than Hundred Members.

International MSME Day was celebrated on 27<sup>st</sup> June. A VCM titled CAS swift Responders to MSME Needs was organized which was taken by CA. Anil Kumar Mittal from Siliguri.

Sri Nishant Mittal & CA. Sanjay Goyal, Chairman & Vice Chairman, Indian Chamber of Commerce, North Bengal Unit, Siliguri, were the Chief Guest and Guest of Honour respectively. Members actively participated in all the programs.

The 73<sup>rd</sup> CA day celebrations is round the corner. I wish all the members and Students a very Happy CA Day.

Since the pandemic is not yet over, I request all of you to take appropriate care and wear masks.

With regards and best wishes to all,

**CA. Naresh Agarwal**  
**Chairman**  
**Siliguri Branch of EIRC of ICAI**





# FROM THE CO-EDITOR'S DESK

Dear Readers,

Hope this communication finds you in good health. The month of April & May 2021 had been witnessing high peaks of Covid19 in India & also in Siliguri including North Bengal. However, from Mid of June 2021, unlock process has started slowly due to decreasing cases of Covid19 and government is focusing of mass vaccination all over the country. Siliguri branch also stepped into vaccinating its members, students & their family by organizing a special vaccination drive in association with Terai Lions Blood Bank on 08.06.2021 wherein more than 200 persons were given the dose.



Friends, as & when normalcy is being restored, our members are also back to work and they need to be updated on everyday changes being done in various statutes. Hence, our branch was fruitful in organizing various CPE & other events for its members during the month.

During the month of June 2021, a webinar titled " AROGYAM " – relating to post covid Recovery with Yoga-Prayanam and Meditation was organized on 06.06.2021. The session was taken by Yoga Trainer Smt. Tripti Maheshwari.

A VCM on LLP and Revised Code of Ethics was organized on 12.06.2021. The speakers were CA. Pramod Jain, CCM from New Delhi and CA. Ankit Maheshwari from Jaipur. CA. Kamal Mour, Chairman, Guwahati Branch, also gave his special address.

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International MSME Day was celebrated on 27<sup>st</sup> June. A VCM titled CAS swift Responders to MSME Needs was organized which was taken by CA. Anil Kumar Mittal from Siliguri.

The edition of June 2021 newsletter will bring to you latest- circulars, orders, notifications issued by the Governments on various laws being Income Tax, Goods & Service Tax, etc. which will keep us updated on these areas and providing better service and advice to our clients.

I request our members to please come forward and contribute your valuable insight by way of articles on various topics and areas related to our profession. Any suggestions, queries or articles on any matter may be mailed to us at [siliguri@icai.org](mailto:siliguri@icai.org). We will be very glad to publish your thoughts and endeavour our best to ensure that all your suggestions are incorporated and queries are answered.

**" Try to be a rainbow in someone's cloud"**

Take care. Be safe. Be at home!

**With Warm Regards**

**CA. Manish Agarwal**

**(Co-Editor)**

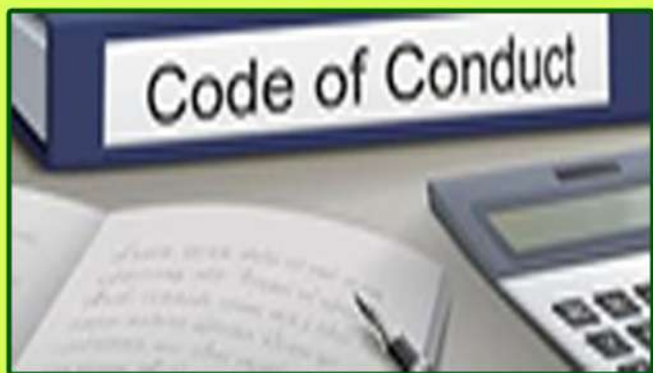
**Siliguri Branch of EIRC, ICAI**

**Edition: June'2021**

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## DO'S & DON'TS



The maintenance of ethical Standards is necessary to keep on reinforcing the idea of keeping up and observing the highest ethical standards repeatedly. With this end in view and also keeping in mind the need to adhere to our creed **“Excellence, Independence and Integrity”**, as well as the changing dimensions and requirements of our members in their professional responsibilities we present herein below the “Know your Ethics” for code of conduct, **The Revised edition of code of Ethics has come into effect from 01.07.2020.**

### **Q. Can a Chartered Accountant in practice work as a ‘Collection Agent/Recovery Agent’?**

A. No, a Chartered Accountant in practice cannot work as a Collection Agent. However, he can act as a Recovery Consultant in the Banking Sector as provided in clause (xxv) of ‘Management Consultancy and other Services’.

### **Q. Whether a practicing Chartered Accountant can agree to select and recruit personnel, conduct training programmes and work-studies for and on behalf of a client?**

A. Yes. The expression “Management Consultancy and other Services” defined by the Council includes both personnel recruitment and selection and conducting training programmes and work-studies. Therefore, a Chartered Accountant in practice shall not commit any professional misconduct by rendering such services for and on behalf of the client.

### **Q. Can a Management Consultancy Company advertise its services?’**

A. No, the Guidelines for Corporate Form of Practice restrict a Management Consultancy Company from advertising or using logo.

### **Q. Can a member in practice have a branch office/ additional office/temporary office?**

A. Yes, a member can have a branch office. In terms of Section 27 of the Chartered Accountants Act, 1949; if a Chartered Accountant in practice or a firm of Chartered Accountants has more than one office in India, each one of such offices should be in the separate charge of a member of the Institute. Failure on the part of a member or a firm to have a member in charge of its branch and a separate member in case of each of the branches, where there is more than one, would constitute professional misconduct.

However, exemption has been given to members practicing in hill areas subject to certain conditions. The conditions are:

1. Such members/firm be allowed to open temporary offices in a city in the plains for a limited period not exceeding three months in a year.
2. The regular office need not be closed during this period and all correspondence can continue to be made at the regular office.
3. The name board of the firm in the temporary office should not be displayed at times other than the period such office is permitted to function as above.
4. The temporary office should not be mentioned in the letter-heads, visiting cards or any other documents as a place of business of the member/firm.
5. Before commencement of every winter it shall be obligatory on the member/firm to inform the Institute that he/it is opening the temporary office from a particular date and after the office is closed at the expiry of the period of permission, an intimation to that effect should also be sent to the office of the Institute by registered post.

The above conditions apply to any additional office situated at a place beyond 50 km from the municipal limits in which any office is situated.

It is to be noted that the requirement of Section 27 in regard to a member being in charge of an office of a Chartered Accountant in practice or a firm of such Chartered Accountants shall be satisfied only if the member is actively associated with such office.



# CODE OF CONDUCT

Such association shall be deemed to exist if the member resides in the place where the office is situated for a period of not less than 182 days in a year or if he attends the said office for a period of not less than 182 days in a year or in such other circumstances as, in the opinion of the Executive Committee, establish such active association.

It is necessary to mention that the Chartered Accountant in charge of the branch of another firm should be associated with him or with the firm either as a partner or as a paid assistant. If he is a paid assistant, he must be in whole time employment with him. However, a member can be in charge of two offices if they are located in one and the same accommodation.

## **Q. Whether a CA Firm can be registered with the Institute as a Limited Liability partnership?**

A. Yes, vide the Chartered Accountants (Amendment) Act, 2011, the definition of "Firm" has been amended to include the Limited Liability partnership as defined in Clause (n) of sub-section (1) of Section 2 of the Limited Liability Partnership Act, 2008.

## **Q. Can a member in practice be part of Association of persons (AOP), with other members, or other professionals?**

A. No, it is not permissible for a member in practice to be part of Association of persons, whether or not comprising of other professionals, since as per the provisions of the Chartered Accountants Act, 1949, only Firms and LLPs are the two modes of practice, apart from practicing in individual capacity.

## **Q. Whether a member in practice can provide payroll services?**

A. Yes, a member in practice can provide payroll services since these fall under the purview of activities mentioned in the provisions of Section 2(2)(i) and (iii) of the Chartered Accountants Act, 1949. However, it is not permissible to undertake this activity if the member is the statutory auditor of the same entity.

## **Q. Whether a member in practice can provide equity research service, and publish retail research report?**

A. A member in practice may be an equity research adviser, but he cannot publish retail report as it would amount to other business or occupation, which is not permissible in view of the provisions of Clause (11) of Part-I of First Schedule to the Chartered Accountants Act, 1949.

## **Q. Whether a member holding Certificate of practice will be deemed to be in practice even if he is not serving any clients?**

A. Yes, a member is deemed to be in practice, not only when he is actually engaged in the practice of accountancy, but also when he offers to render accountancy services, whether or not he in fact does so.

**Source: ICAI journal**





## GST

### Latest Notification, Circulars, Orders

(Source: [www.cbic.gov.in](http://www.cbic.gov.in))

Sl. No	Notification No., Circular No., Order No. With date	Content	Impact
1	Notification No. 28/2021-Central Tax, Dated: 30th June, 2021	Applicability of B2C dynamic QR code provisions extended to 30.09.2021	CBIC vide Notification No 28/2021 dated 30.06.2021 extends applicability of B2C dynamic QR code provisions to 30.09.2021 instead of from July 01, 2021.
2	Notification No. 05/2021-Central Tax (Rate) Dated: 14th June, 2021	CBIC notifies concessional rate of CGST on Covid-19 relief supplies	CBIC provides the concessional rate of CGST on Covid-19 relief supplies, up to and inclusive of 30th September 2021 vide Notification No. 05/2021-Central Tax (Rate) Dated: 14th June, 2021.
3	Notification No. 18/2021 – Central Tax- Dated 1st June, 2021	Late GST return : Interest rate lowered for March to May 2021	CBIC provides relief by lowering of interest rate for a specified time for tax periods March, 2021 to May, 2021 for late filing of monthly/quarterly returns in Form GSTR-3B or PMT-06 challans as well as for late filing of statement in Form CMP-08 by the composition tax payers vide Notification No. 18/2021 – Central Tax- Dated 1st June, 2021 to give effect to Recommendations of 43rd GST Council Meeting.



### Latest Notification, Circulars

(Source: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in))

Sl. No	Notification or Circular No. With date	Content	Impact
1	Notification No. 75/2021-Income Tax, Dated: 25th June, 2021	Last date of payment under Vivad se Vishwas extended	Last date of payment of amount under Vivad se Vishwas (without additional amount) which was earlier extended to 30th June, 2021 is further extended to 31st August, 2021. Last date of payment of amount under Vivad se Vishwas (with additional amount) has been notified as 31st October, 2021.
2	Notification No. 01 of 2021-Income Tax	Section 206AB & 206CCA Compliance Check Functionality procedure	<p>To facilitate Tax Deductors and Collectors in identification of Specified Persons as defined in sections 206AB and 206CCA, the Central Board of Direct Taxes ("CBDT"), in exercise of powers conferred under section 138(1)(a)(i) of Income-tax Act, 1961 (Act), has issued Order via F.No. 225/67/2021/ITA.II dated 21.06.2021, directing that Director General of Income-tax (Systems), New Delhi shall be the specified income-tax authority for furnishing information to the "Tax Deductor/Tax Collector", having registered in the reporting portal of the Project Insight through valid TAN, to identify the 'Specified Persons' for the purposes of section 206AB and 206CCA of the Act through the functionality "Compliance Check for Section 206AB&amp; 206CCA".</p> <p>Income Tax Department has released a new functionality -Compliance Check for Section 206AB &amp; 206CCA to facilitate tax deductors/collectors to verify if a person is a "Specified Person" as per section 206AB &amp; 206CCA.</p>

			This functionality is made available through ( <a href="https://report.insight.gov.in">https://report.insight.gov.in</a> ) of Income-tax Department. Kindly refer to CBDT Circular No. 11 of 2021 dated 21.06.2021 regarding use of functionality under section 206AB and 206CCA of the Income-tax Act, 1961 .
3	<b>Notification No. 73/2021-Income Tax, Dated: 15th June, 2021</b>	<b>Cost inflation index for Financial Year 2021-22 notified</b>	CBDT notifies '317' as Cost inflation index for Financial Year 2021-22 / Assessment Year 2022-23 vide Notification No. 73/2021-Income Tax Dated: 15th June, 2021.
4	<b>F. No. 225/61/2021/ITA-II</b>	<b>Guidelines for compulsory complete Income Tax Scrutiny during FY 2021-22</b>	Guidelines for compulsory selection of returns for Complete Scrutiny during the Financial Year 2021- 22 – conduct of assessment proceedings in such cases has been notified. The exercise of selection of cases for compulsory scrutiny on the basis of the notified parameters and service of notice u/s 143(2) of the Act will have to be completed by 30.06.2021. As per the amendments brought vide Finance Act, 2021, the time limit for service of notice u/s 143(2) of the Act has been reduced to three months from the month of end of the Financial Year in which the return is filed.



## Ministry of Micro, Small and Medium Enterprises Extends Validity of Udyog Aadhaar Memorandum from 31st March, 2021 to 31st December, 2021

Ministry of Micro, Small and Medium Enterprises has issued an amendment to the original notification No. S.O. 2119 (E) dated 26.06.2020 vide 2347(E) dated 16.06.2021, extending the validity of EM Part-II and UAMs from 31.03.2021 to 31.12.2021. This would facilitate the holders of EM Part-II and UAMs to avail benefits of the provisions under various existing schemes and incentives including Priority Sector Lending benefits of MSME.

Considering the hardships faced by MSMEs during the prevailing COVID-19 situation and the representations received from the various MSME associations, financial institutions and Government departments dealing with the interest of MSME Sector, the said amendment has been carried out.

It is expected that existing EM Part-II and UAM holders would be able to migrate to the new system of Udyam Registration, which was launched on 1<sup>st</sup> July, 2020, and would avail the benefits of Government Schemes, thereby paving the way for strengthening MSMEs and leading to their faster recovery, boost to their economic activity and creation of jobs.

Interested enterprises can register on <https://udyamregistration.gov.in> free of cost and without any documents. Only PAN and Aadhaar are required for registration on the Udyam portal. So far, this portal has facilitated registration and classification of 33,16,210 enterprises as on 17.06.2021 (5.26.43 PM).





## Insight into Latest Case Laws



### GOODS & SERVICE TAX.....Advance Rulings/Case Laws

Sl.No	Citation	Subject Matter & Brief Insight
1	M/s. Bharat Aluminium Company limited Vs Union of India and others (Chhattisgarh High Court)	<p><b>HC Stays order denying ITC due to GSTR 2A/3B mismatch</b></p> <p>Learned counsel for the petitioner would submit that the notice was served on petitioner vide Annexure P-1 dated 01.07.2020 wherein an Input Tax Credit as claimed by the petitioner was 95,464.59 lakhs and 2A GST, ITC Form was of 86,606.67 in lakhs, which if the seller declares. He would submit that the difference of tax 8,857.91 lakhs has been claimed along with interest. He would submit that as per the Press Release of GST Council dated 04th May 2018, there shall not be any automatic reversal of Input Tax Credit of buyer on non-payment of tax by the seller. It is submitted that in case the seller has not paid the tax, a recovery has to be made from the seller and here in this case, the petitioner has come out with the purchases made, but it did not tally/match with 2A ITC shown by the seller meaning thereby the seller may not have filed return to remove the same. When the physical verification was offered to be made by petitioner it was not accepted. It is stated that for the recovery of like nature from the buyer, the action can only be available in the exceptional circumstances. He relies on a proposition laid down by Madras High Court in M/s. D.Y. Beathel Enterprises Vs. State Tax Officer [W.P.(MD) No.2127 of 2021] and would submit that in case, it has been held if the default is made by non-payment of tax by the seller, the recovery shall be made from the seller and only in exceptional circumstances, it can be from the recipient, therefore, the Input Tax Credit which was claimed by the petitioner cannot be denied for the reason that the seller has not uploaded their invoices on time.</p> <p>Learned Counsel appearing for the Union of India and Learned State Counsel pray for time to file reply. A perusal of the notice and recovery order dated 22.01.2021 would show that the issue raised by the petitioner needs consideration. The petition is admitted for hearing. Let the reply be filed within four weeks. It is directed that on petitioner's depositing 5% amount of Rs.14,93,79,211/- demanded vide order dated 22.01.2021 within a period of 15 days, no coercive steps shall be taken pursuant to the said order.</p>
2	M/s. Shree Udyog Vs Commissioner of State Tax Odisha (Orissa High Court)	<p><b>GST Appellate Authority should adopt more liberal approach in matters of condonation of delay</b></p> <p>The difficulties generally faced by lawyers and litigants in applying for and obtaining certified copies of orders is generally known. Acknowledging this reality, the explanation offered for the delay in furnishing such certified copy ought to have been accepted by the Appellate Authority and the delay in that regard ought to have been condoned. Also the wording of Section 107 (4) is such that the authority is not precluded from condoning a delay of a longer period.</p> <p>Considering that the explanation offered by the petitioner is a plausible and not an unreasonable one, especially in these Covid times, and further considering that a downloaded copy thereof was in fact submitted along with the appeal which was otherwise filed within time, this Court is of the view that the mere delay in enclosing a certified copy of order appealed against along with the appeal should not come in the way of the Petitioner's appeal for being considered on merits by the Appellate Authority. This is a case of substantial compliance and the interests of justice ought not to be constrained by a hyper technical view of the requirement that a certified copy of the order appealed against should be submitted within one week of the filing of the appeal. To repeat, in these Covid times when there is a restricted functioning of Courts and Tribunals in general, a more liberal approach is warranted in matters of condonation of delay, which cannot be said to be extraordinary.</p> <p>Before parting with the case, this Court must note that it was brought to its attention that in other similar matters, the Appellate Authority has declined to condone the delay in the appellants filing a certified copy of the order appealed against. It is clarified that the Appellate Authority may adopt a liberal approach considering that these are times of restricted functioning of Courts and tribunals due to the Covid pandemic. As long as the appeal is accompanied by an ordinary downloaded copy of the order appealed against, verified as a true copy by the Advocate for the Appellant, the delay in filing such certified copy, subject to it not being extraordinary, the Appellate Authority may, as long as the restricted functioning of the Court and Tribunals due to the Covid pandemic continues, be condoned.</p>



## Insight into Latest Case Laws



### INCOME TAX ACT.....Advance Rulings/Case Laws

Sl No	Citation	Brief Insight to the case law
1	<b>Biocon Ltd. Vs ITO (ITAT Bangalore)</b>	<p><b>No Penalty for Non-Deduction of TDS as amount was not unquantifiable</b></p> <p>In the present facts of the case, the provision created at the end of the accounting year has not been credited to the relevant parties to whom the payments have to be made for the reason that it was unquantifiable. Further, assessee has suo moto disallowed the said sum under section 40(a)(ia) for non-deduction of TDS. Therefore there is a sufficient and reasonable cause for not deducting TDS on the year-end provision. It is also observed that assessee consistently follows this kind of accounting system for year-end provisions which is subsequently reversed in the subsequent year in the month of April, as and when the bills are received, and the payment is made to the payee by deducting TDS. Further, admittedly, assessee has paid interest under section 201(1A) which further demonstrates there was no mala fide intention. We also note that under similar circumstances in assessee's own case reported in (2005) 3 SOT 627, coordinate bench of this Tribunal on similar facts deleted penalty as it was unsustainable. Further the decisions relied by the Ld. Sr. DR are distinguishable on facts, and therefore not applicable to the present facts of the case. Based on the above observations we do not find any infirmity in the view taken by the Ld.CIT(A) to delete the penalty levied under section 271C read with 273B of the Act due to existence of reasonable cause for non-deduction of TDS, and therefore, assessee cannot be held to be "assessee in default".</p>
2	<b>Daya Nand Pushpa Devi Vs ACIT (Allahabad High Court)</b>	<p><b>Surplus income from hostel fee cannot be treated as profit of Trust running Dental College</b></p> <p>Any interpretation or meaning given to the word 'business' in the literal parlance cannot be read into the Income Tax Act as the word 'business' has been defined in the Act itself. The Court has to read the statute namely the Income Tax Act to find out as to whether the activity of the assessee in maintaining the hostel would be exempted under Section 11(1) of the Act and whether the provisions of Section 11(4A) would be attracted in the facts and circumstances of the case.</p> <p>Having held that the activity of running the hostel is not a separate business activity and surplus income from the hostel fee cannot be treated as profit and gains of a separate business or commercial activity of the trust, it is held that the exemption under Section 11(1) of the Act cannot be disallowed to the assessee.</p>
3	<b>E. Palaniappan Vs ITO (Madras High Court)</b>	<p><b>Income from conversion of sugarcane into jaggery is not a Agricultural Income</b></p> <p>It is not the case of the appellant/assessee that the sugarcane in its original form could not be marketed by him. The conversion of sugarcane into jaggery is also not an essential process to make sugarcane marketable. In the decision in CIT Vs. H.G. DATE (1971) reported in 82 ITR 71 (Bombay), it was held that the sugarcane variety raised by the assessee was not usable in its natural form which inevitably forced the farmer to convert it into sugar or jaggery to market. That was the basis for such a ruling that the sugarcane which was converted to jaggery still falls under the agricultural produce category to make it eligible for Income Tax exemption. Such instances are far and few and definitely the exception cannot be a rule. Moreover, the assessment Officer in his order dated 18.11.2005 has categorically found that the present assessee did not state the circumstance under which the assessee converted the sugarcane into jaggery. It is further observed by him that the assessee has incurred an expenditure of Rs.1,70,000/- for manufacturing of jaggery while he incurred expenditure of Rs.1,30,000/- towards cultivating sugarcane.</p> <p>Moreover, it is also seen that though manufacturing of jaggery can be done by a small scale by a group of farmers by extracting juice from fresh sugarcane which is filtered and boiled in wide yellow shallow iron pans with continuous stirring and also adding soda or other similar chemicals to get the jaggery, it is evident that the process of converting sugarcane into jaggery is not an essential one to make sugarcane marketable and there is more profit in making it as jaggery and selling. If the exemption of agricultural income is extended to the sale of jaggery, it would only facilitate many agriculturists to claim this exemption and carrying revenue loss to the exchequer.</p>





# COMPLIANCE CALENDAR

## Compliance Calendar for the Month of July 2021

Due date (July 2021)	Form to be filed	Period	Details
7	Challan No.281	Jun-21	Payment of TCS collected in June 2021
7	Challan No.281	Jun-21	Payment of TDS deducted in June 2021
10	GSTR 7	Jun-21	GSTR-7-Monthly Return by Tax Deductors for June 2021
10	GSTR 8	Jun-21	GSTR-8-Monthly Return by E-Commerce operators for June 2021
11	GSTR 1	Jun-21	Taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly Return
13	GSTR 6	Jun-21	GSTR-6-Monthly Return of Input Service Distributor for June 2021
13	GSTR 1	Apr-Jun 2021	GSTR-1-Quarterly return of Outward Supplies for Apr-Jun 2021 for person who opted for QRMP Scheme
15	ESI Challan	Jun-21	ESI payment
15	ECR	Jun-21	E-payment of Provident Fund
15	TCS Return	Apr-Jun 2021	TCS Return for the quarter of April - June 2021
15	TDS Return	Jan 21 - Mar 21	TDS Return for the quarter of Jan to March 2021
18	CMP-08	Apr-Jun 2021	GST CMP-08 Quarterly statement-cum-challan filed by a composition dealer for quarter ended Apr-Jun 21
20	GSTR 3B	Jun-21	GSTR 3B Summary of Outward and Inward Supplies for the payment of Tax
20	GSTR 5 & 5A	Jun-21	GSTR 5 & 5A Return for Non-Resident Taxable Person for the month of Jun
24	GSTR 3B	Apr-Jun 2021	GSTR 3B Summary of Quarterly Outward and Inward Supplies for the payment of Tax for the quarter ended Apr-Jun for person who opted for QRMP Scheme in WB
25	ITC-04	Apr-Jun 2021	ITC-04 Quarterly form for details of Inputs or Capital Goods sent to and received back from a job worker of Apr- Jun
31	TDS Return	Apr-Jun 2021	TDS Return for the quarter of April - June 2021
31	GSTR 4	FY 2020- 21	GSTR-4 for person who opted for Composition Scheme for F.Y. 20-21
31	IEC	FY 2020- 21	Import Export Code Updation

## FOR INFORMATION OF MEMBERS

### PROGRAMS FOR JULY 2021

Program*	Date & other details
CA Day Celebration	01.07.2021
VCM on Cyber Security & Success through innovation	09.07.2021 CPE: 3hrs
Workshop on Interplay between Accounting Standard and Standards on Auditing and Insolvency Act	10.07.2021 CPE: 3hrs
Annual General Meeting	24.07.2021

\* Seminar/Webinar are subject to confirmation from CPE Directorate.



## SEMINARS/WEBINARS HELD IN THE MONTH OF JUNE 2021



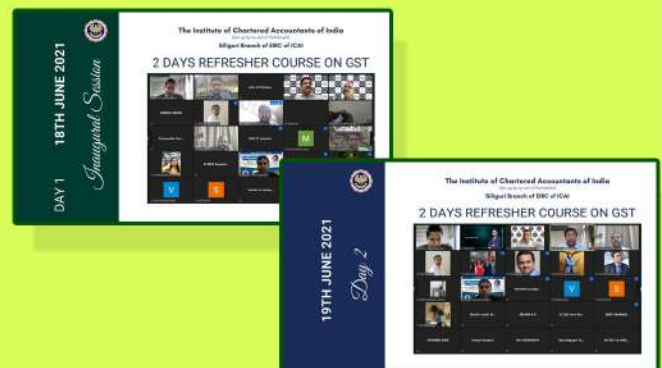
**WEBINAR TITLED " AROGYAM " RELATING TO POST COVID RECOVERY WITH YOGA-PRAYANAM AND MEDITATION ON 06.06.2021**



**COVID VACCINATION DRIVE FOR MEMBERS, STUDENTS & FAMILY ON 08.06.2021**



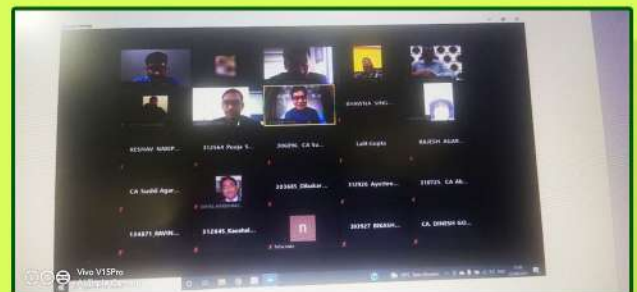
**VCM ON LLP AND REVISED CODE OF ETHICS ON 12.06.2021**



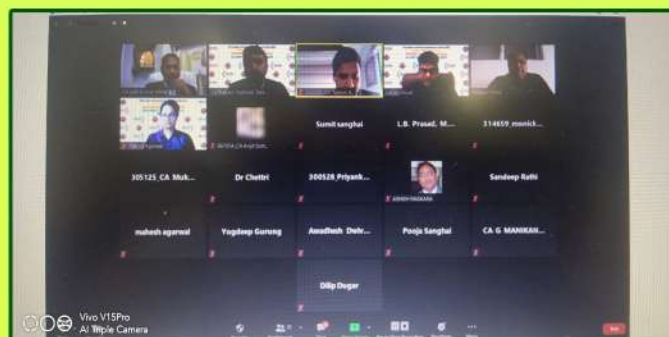
**TWO DAYS GST REFRESHER COURSE ON 18.06.2021 & 19.06.2021**



**7th INTERNATIONAL YOGA DAY CELEBRATED ON 21.06.2021**



**VCM ON MENTORSHIP OF YOUNG MEMBERS ORGANIZED ON 25.06.2021**



**VCM TITLED CA's SWIFT RESPONDERS TO MSME NEEDS ON INTERNATIONAL MSME DAY 27.06.2021**