



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

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

MAY'2021



***"Yoga is a light, which once lit will never dim.
The better your practice, the brighter your flame"***

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CHAIRMAN'S MESSAGE



Respected Seniors and Dear Friends,

The month of May witnessed havoc created by Covid pandemic. It was specially sad to lose two very young and dynamic members from our Branch - CA. Shyam Agarwal and CA. Sachin Agarwal who had a very bright future ahead of them. We also lost our Branch employee Sri Mrinal Karmakar due to Covid and other heart related ailments. He was one of the pillars of the Branch and very dedicated person. We will miss all three of them who left for heavenly abode. Siliguri Branch organized one online condolence meet on 31st May, 2021 to pay respect to the departed soul and offer condolence to the bereaved families. We pray to God that the departed soul rest in peace.

A VCM on GST and Auditing Standards was organized on 01.05.2021. The speakers were CA. Subham Khaitan from Kolkata and CA. Aseem Trivedi from Indore. The said program was attended by more than Hundred Members.

A VCM on New Code of Ethics 2020 and Documentation including SA- 230 was organized on 08.05.2021. The speakers were CA. Ranjeet Kr. Agarwal, Central Council Member, from Kolkata and CA. Mohan Lavi, from Bangalore. The said program was also attended by more than One Hundred and Fifty Members.

Blood is life- We all have heard the saying. Siliguri Branch in association with Terai Lions Blood Bank organized one blood Donation

camp at Siddhi Vinayak Banquet Hall, Siliguri on 09.05.2021. 65 units of blood was collected and handed over to Terai team. We would like to thank both Terai Blood bank and Management of Siddhi Vinayak Banquet Hall for their support in conducting this camp.

Siliguri Branch organized a virtual discussion for CA. Members, Students and their families on the topic of "Child Care during Covid" with Dr. Prince Parakh, reputed child specialist in the city on 19th May, 2021. In this programme discussion on various matters related to children during the Covid period was held. The Doctor also spoke about the precautions to be taken for children in present pandemic period. It was a very beneficial program specially for the Parents.

A VCM on Litigation in Service Tax and Departmental GST Audit was organized on 21.05.2021. The speakers were CA. Sushil Kr. Goyal, Central Council Member, from Kolkata and CA. Venugopal Gella, from Bangalore. The said program was also attended by more than one Hundred and Fifty Members.

A VCM on Accounting Standards & Implementation of TDS/TCS through Tally ERP 9/Tally Prime was organized on 29.05.2021. The speakers were CA. Praveen Kaushik, from New Delhi and CA. Vivek Jain from Guwahati. The said program was also attended by more than one Hundred and Fifty Members.

Members actively participated in all the VCMs.

Siliguri Branch is trying to arrange Vaccination Drive for Members, Students and their family members. Till such time 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. There has been shortage of beds, blood & oxygen all around. In order to help our members, students & their families, Siliguri branch formed a Covid Task Force under the chairmanship of CA Manish Goyal, Past Chairman, EIRC.



As the Covid was at its peak in May 2021, Siliguri Branch in association with Terai Lions Blood Bank also organized one blood Donation camp at Siddhi Vinayak Banquet Hall, Siliguri on 09.05.2021. 65 units of blood was collected.

This peak of May 2021 took away the life of two young members of our branch CA. Shyam Agarwal and CA. Sachin Agarwal and also of our dedicated branch employee Shri Mrinal Karmakar. We pray that the departed souls rest in peace.

Friends, even in these hard times, Siliguri branch was fruitful in organizing various CPE & other events for its members. During the month of May 2021, a VCM on GST and Auditing Standards was organized on 01.05.2021. The speakers were CA. Subham Khaitan from Kolkata and CA. Aseem Trivedi from Indore.

A VCM on New Code of Ethics 2020 and Documentation including SA- 230 was organized on 08.05.2021. The speakers were CA. Ranjeet Kr. Agarwal, Central Council Member, from Kolkata and CA. Mohan Lavi, from Bangalore.

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The edition of May 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. 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.

" You only live once, but if you do it right, once is enough."

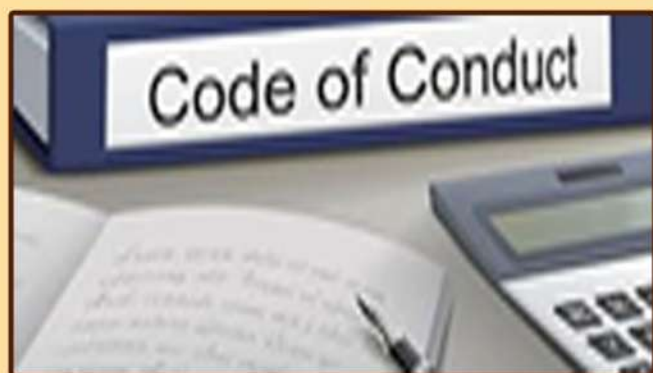
Take care. Be safe. Be at home!

With Warm Regards
CA. Manish Agarwal
(Co-Editor)
Siliguri Branch of EIRC, ICAI
Edition: May '2021

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CODE OF CONDUCT

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. Which edition of Code of Ethics is applicable as on date?

A. The 12th edition of Code of Ethics is applicable w.e.f 1st July, 2020. It supersedes the 11th edition issued in 2009, which was applicable till 30th June, 2020. The revised edition of Code of Ethics is in three Volumes:-

Volume- I: Issued in 2019, it forms the revised counterpart of Part-A of 11th edition of Code of Ethics. It is converged with the provisions of International Ethics Standards Board for Accountants (IESBA) Code of Ethics, 2018 edition. It may be accessed at <https://www.icai.org/resource/55133CodeofEthics-2019.pdf>

Volume-II: Issued in 2020, it forms the revised counterpart of Part-B of 11th edition of Code of Ethics. It contains the domestic provisions governing the Chartered Accountants. It may be accessed at <https://www.icai.org/resource/60018code-of-ethics-2020vol2.pdf>

Volume-III: Also issued in 2020, it is the Case Laws Referencer. It may be accessed at <https://www.icai.org/resource/59111esb48239.pdf>.

Q. Are all parts of Code of Ethics applicable now?

A. In terms of the decision taken by the Council at its 393rd Meeting held on 30th June to 1st July, 2020, due to the prevailing situation due to Covid-19, the following provisions of Volume-I of Code of Ethics, 2020 have been deferred till further notification :-

1. Responding to Non-Compliance of Laws and Regulations(NOCLAR) [Sections 260 and 360]
2. Fees - Relative Size [Paragraphs 410.3 to R410.6]

3. Taxation Services to Audit Clients [Subsection 604] With the exception of aforesaid provisions, all other provisions of revised Code of Ethics are applicable w.e.f 1st July, 2020.

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3. Taxation Services to Audit Clients [Subsection 604] With the exception of aforesaid provisions, all other provisions of revised Code of Ethics are applicable w.e.f 1st July, 2020.

Q. How are the provisions of Volume-I of Code of Ethics enforceable?

A. The Part-A of 11th edition of Code of Ethics was issued as Guideline of the Council in 2009. Accordingly, non-compliance of same would amount to professional misconduct in terms of the provisions of Clause (1) of Part-II of Second Schedule to The Chartered Accountants Act, 1949. The Volume-I of revised Code of Ethics has also being brought as Guideline of the Council.

CODE OF CONDUCT

Q. What are the drafting changes in Volume-I of the revised Code of Ethics which the members should be aware of?

A. In the earlier edition, 'should' was used with respect of various provisions requiring compliances by the Chartered Accountants. The Volume-I of revised Code of Ethics uses the word 'shall' requiring mandatory compliance. Further, the Sections in the Code are structured as under :-

- a) Introduction – sets out the subject matter addressed within the Section, and introduces the requirements and application material
- b) Requirements – Denoted by “R” – establish general and specific obligations with respect to the subject matter addressed.
- c) Application material – Denoted by “A” - provides context, explanations, suggestions for actions, or matters to consider, illustrations and other guidance to assist in complying with the requirements.

Requirements and application material are to be read and applied with the objective of complying with the fundamental principles, applying the conceptual framework and, when performing audit, review and other assurance engagements, being independent.

Q. What are the major structural changes in Volume-II of revised Code of Ethics?

A. The major structural changes in Volume-II of Code of Ethics are :-

- a) Comprises of statutory provisions and applicable commentary, while disciplinary case laws, earlier appearing along with the commentary, have been shifted to Volume-III of Code of Ethics
- b) Numbering of paragraphs and sub-titles
- c) New Appendices incorporated in addition to the earlier ones

Q. What are the broad substantive changes in Volume-II of Code of Ethics?

A. The broad substantive changes in Volume-II of Code of Ethics are as under:-

- a) Changes due to Chartered Accountants (Amendment) Act, 2011, amendment in Chartered Accountants Regulations, 1988 & changes in Council Guidelines.
- b) Changes in Auditing and Accounting Standards
- c) Changes due to changes brought vide Companies Act, 2013, so far as they are relevant for Chartered Accountants Act, 1949
- d) Changes due to provisions of Volume-I of revised Code of Ethics
- e) New decisions, clarifications and interpretations pertaining to the clauses of two schedules
- f) Changes in Advertisement Guidelines & Council General Guidelines
- g) Amendment in Guidelines for Management Consultancy & Other services
- h) Addressing new situations and new modes of communication with the previous auditor in commentary to Clause (8) of

Part-I of First Schedule

- i) Addressing new situations in commentary to Clauses (6) and (7) of Part-I of First Schedule pertaining to advertisement and solicitation.
- j) Additional guidance under the Clause (4) of Part-I of Second Schedule pertaining to substantial interest
- k) Broadening of the Terms and Reference of Ethical Standards Board, and enabling filing of complaints of unjustified removal of auditors vide email.

Q. How is the Volume-III of Code of Ethics useful for members?

A. The Volume-III of Code of Ethics i.e. Case Laws Referencer brings out subject-wise disciplinary cases that a member in practice or service must have in mind while performing his duties. There is improved guidance on number of issues e.g. under “Other Misconduct” lot of new instances have been incorporated and updated.

Source: ICAI journal





Latest Notification, Circulars, Orders

(Source: www.cbic.gov.in)

Sl. No	Notification No., Circular No., Order No. With date	Content	Impact
1	Circular No. 148/04/2021-GST dated 18.05.2021	SOP to implement extended time limit for revocation of cancellation of registration	Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017. Where a person applies for revocation of cancellation of registration beyond a period of 30 days from the date of service of the order of cancellation of registration but within 60 days of such date, the said person may request, through letter or e-mail, for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought. The proper officer shall forward the request to the jurisdictional Joint/Additional Commissioner for decision on the request for extension of time limit.
2	Circular No.04/2021 dated 24.05.2021	Blocking of Credit under Rule 86A of SGST Rules-2017 – Guidelines issued	As per the new Rule 86A inserted in the GST Rules; 86A. Conditions of use of amount available in electronic credit ledger.- (1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36- i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or ii. without receipt of goods or services or both; or b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36, may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount. (2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit. (3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.





Latest Notification, Circulars

(Source: www.incometaxindia.gov.in)

Sl. No	Notification or Circular No. With date	Content	Impact
1	Notification No. 56/2021- Income Tax Dated: 7th May, 2021	Hospitals / medical facilities providing COVID19 treatment to patients can now receive cash payments even higher than ₹ 2 lakh. Limit in section 269ST of IT Act relaxed, from 01.04.2021 to 31.05.2021. PAN – AADHAAR needed	The Central Government, in exercise of powers conferred by clause (iii) of Proviso to Section 269ST of the Income-tax Act, 1961, hereby specifies Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities providing Covid treatment to patients for the purpose of Section 269ST of the Income-tax Act, 1961 for payment received in cash during 01.04.2021 to 31.05.2021, on obtaining the PAN or AADHAAR of the patient and the payee payer and the relationship between the patient and the payee by such Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities.
2	Notification No. 68/2021 – Income Tax Dated: 24th May, 2021	Rule 11UAE Computation of FMV of Capital Assets for Section 50B	CBDT notifies Rule 11UAE Computation of Fair Market Value of Capital Assets for the purposes of section 50B of Income-tax Act, 1961 vide Notification No.68/2021 Dated 24th May, 2021.
3	Notification No.05 of 2021- Income Tax, New Delhi, the 24th May 2021	Furnishing & upload of Form No. 34BB on Income Tax E-filing Portal	Procedure for exercise of option under sub-section (1) of section 245M and intimation thereof by furnishing and upload of Form No. 34BB under sub-rule (1) of Rule 44DA of Income-tax Rules, 1962
4	Circular No. 10/2021 dated 25 th May 2021	Clarification regarding the limitation time for filing of appeals before the CIT(Appeals) under the Income-tax Act, 1961 (the Act)	<p>1. The Central Board of Direct Taxes has issued Circular No. 8 of 2021 on 30th April 2021 providing various relaxations till 31st May 2021 including extending time for filing the appeals before CIT(Appeals). At the same time, the Hon'ble Supreme Court vide order dated 27th April 2021 in Suo Motu Writ Petition (Civil) No. 3 of 2020 restored the order dated 23rd March, 2020 and in continuation of the order dated 8th March, 2021 directed that the period(s) of limitation, as prescribed under any General or Special Laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders.</p> <p>2. The Central Board of Direct Taxes, clarifies that if different relaxations are available to the taxpayers for a particular compliance, the taxpayer is entitled to the relaxation which is more beneficial to him. Thus, for the purpose of counting the period(s) of limitation for filing of appeals before the CIT(Appeals) under the Act, the taxpayer is entitled to a relaxation which is more beneficial to him and hence the said limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) 3 of 2020 vide order dated 27th April 2021.</p>



Insight into Latest Case Laws



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

Sl.No	Citation	Subject Matter & Brief Insight
1	Jackpot Exim Private Limited Vs Union of India (Allahabad High Court)	<p>GST: Provisional Attachment cannot be continued beyond the period of one year</p> <p>In none of the paragraphs the petitioner states that no order of imposing tax or penalty has yet been passed. However, the provisional attachment order survives only for a period of one year in view of Section 83(2) of the Act of 2017, which reads as under:-</p> <p>" 83(2). Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1)."</p> <p>In view of the provisions in Section 83(2), we observe that the provisional attachment order dated 06.09.2019 has outlived its life after a period of one year.</p> <p>The competent authority is directed to consider the grievances of the petitioner and pass a fresh order, keeping in mind the provisions of Section 83(2) and as per law.</p>
2	Roshni Sana Jaiswal Vs Commissioner Of Central Taxes (Delhi High Court)	<p>GST: Provisional attachment can be done of Bank/Property belonging to taxable person only</p> <p>Subsection 1 of Section 83 of the Act in no uncertain terms states that provisional attachment can be ordered only qua property, including bank account, belonging to the taxable person. Furthermore, the definition of the „taxable person‘, as set out in Section 2(107) of the Act, provides that only that person can be a taxable person, who is registered or liable to be registered as per the Act. It is not even the case of the respondent that the petitioner is either registered or was liable to be registered in terms of the provisions of Section 2(107) of the Act. Therefore, according to us, the proceedings must fail on this score alone.</p>



FOR INFORMATION OF MEMBERS

PROGRAMS FOR JUNE 2021

Program*	Date & other details
AROGYAM – A WEBINAR ON POST COVID RECOVERY	06.06.2021
COVID VACCINATION DRIVE	08.06.2021
YOGA DAY CELEBRATION	21.06.2021
WEBINAR ON GST & INCOME TAX	TO BE INFORMED

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

Insight into Latest Case Laws



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

Sl No	Citation	Brief Insight to the case law
1	Alugaddala Kistaiah Pandu Vs ITO (ITAT Hyderabad)	Section 147 Assessment order passed on Individual for Property of HUF liable to be quashed: The property was conveyed to assessee after the death of his father in 1955, i.e. before coming into force of Hindu Succession Act, 1950. Accordingly, the property belonged to HUF of assessee and not to assessee-individual. Therefore, the assessment order passed under section 147 for difference in sale consideration and fair market value of property itself was liable to be quashed.
2	Ritnand Balved Education Foundation (Umbrella Organization of Amity Group of Institutions) Vs National Faceless Assessment Centre & Ors. (Delhi High Court)	Delhi HC Quashed Assessment Order as personal hearing was not provided: 1. In our view, since the statute itself makes the provision for grant of personal hearing, the respondents/revenue cannot veer away from the same. 2. The impugned assessment order as well as the impugned notice of demand and notice for initiating penalty proceedings, of even date, i.e., 29.04.2021, are set aside 3. The respondents/revenue will grant a personal hearing to the authorized representative of the petitioner. The concerned officer will conduct the hearing via video-conferencing mechanism. For this purpose, prior notice, indicating the date and time, will be served on the petitioner, through its registered e-mail. 4. Respondent no. 2 will, after hearing the authorized representative of the petitioner, pass a fresh order, albeit, as per law
3	Virtusa Consulting Services Pvt. Ltd. Vs DCIT (Madras High Court)	Not mandatory to maintain separate books of accounts for claiming section 10A deduction AO did conduct an enquiry, called for details, the details were produced and thereafter, the assessment was completed. Therefore, the finding of the PCIT was erroneous, consequently, assumption of jurisdiction under Section 263 was not sustainable. Also, there was no requirement in law to maintain separate books of account for claiming deduction under section 10A. However, since the deductions under these sections were available only to the eligible units, AO might call for such details or information pertaining to different units to verify the claim and quantum of exemption, if so required.

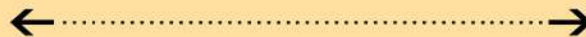


Compliance Calendar for the Month of June 2021

Due date (June 2021)	Form to be filed	Period	Details
7	Challan No.281	May-21	Payment of TCS collected in May 2021
7	Challan No.281	May-21	Payment of TDS deducted in May 2021
15	ESI Challan	Apr-21	ESI payment
15	ECR	May-21	E-payment of Provident Fund
15	ESI Challan	May-21	ESI payment
15	Challan No.280	FY 2021-22	Advance Income Tax (First installment for FY 2021-22)
20	GSTR 3B	May-21	Taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly Return
25	GST Challan	May-21	GST Challan Payment if no sufficient ITC (for all Quarterly Filers)

COVID TASK FORCE

Due date (June 2021)	Form to be filed	Period	Details
26	GSTR 1	May-21	Taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly Return
28	IFF	May-21	Opted for quarterly filing as per QRMP scheme (optional)
30	GSTR 7	May-21	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST
30	GSTR 8	May-21	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST
30	GSTR 6	May-21	Input Service Distributors
30	GSTR 5	May-21	Non resident taxable persons
30	TDS Return	Jan 21 - Mar 21	TDS Return for the quarter of Jan to March 2021
30	Form 61A	FY 2020-21	Due date for furnishing statement of financial transaction u/s 285BA(1)
30	Form 61B	Year 2020	Due date for e-filing of annual statement of reportable accounts for year 2020 u/s 285BA(1)(k)
30	NA	NA	Last date for linking PAN with AADHAR
30	NA	NA	Last date to make payment under Vivad se Vishwas Scheme
30	DPT-3	FY 2020-21	Last date to file DPT-3 by companies
30	CFSS	NA	Last date to file CFSS by companies
30	ITC-04	Jan 21 - Mar 21	Quarterly form of details of inputs & capital goods sent to & received from job worker
30	Form III	FY 2020-21	Profession Tax Return for FY 2020-21 in WB





CSR COMMITTEE

**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**
(Setup by an Act of Parliament)
Siliguri Branch of EIRC of ICAI



COVID TASK FORCE

(An initiative for CA Members, Students & their Families)

HELP LINE NUMBER FOR VARIOUS SERVICES

Hospital Liaisoning 

CA. Mahesh Agarwal +91 94340 11111
CA. Yogesh Kumar Agarwal +91 9832065518
CA. Aditya Kumar Maheshwari +91 9733044550
CA. Ankit Dalmia +91 9874652852
CA. Shyam Agarwal +91 9434001663
CA. Sanjay Goyal +91 9733091111

Safe Home / Quarantine Service 

CA. Raksha Agarwal +91 9749751644
CA. Vishnu Bhagat +91 8538064348
CA. Lekh Ram Nyoliwala +91 9832336005

Home Care Service 

CA. Laxmi Agarwal +91 8101633884

Oxygen Supplies & Medical Equipment's 

CA. Sourav Mittal +91 9614122490
CA. Rajesh Agarwal +91 9434047654
CA. Barsha Agarwal +91 7384000135

Doctor Online Consultation 

CA. Amit Goyal +91 9332650005
CA. Rahul Temani +91 9735918002

Medical College & Ambulance Service 

CA. Sanjay Das +91 9775977558
CA. Amit Agarwal +91 9832412393

Food Supplies for Families 

CA. Pawan Lahoti +91 9434046471
CA. Alope Roy +91 9434046426
CA. Ganesh Jindal +91 9933411491

Medical Test- RTPCR, etc. 

CA. Rahul Temani +91 9735918002
CA. Yash Sharda +91 9830488331

Blood Donor & Plasma 

CA. Vishal Jain +91 9832698326
CA. Gourav Periwal +91 9830834304
CA. Sumit Kankani +91 9851010616

Homeopathy Online Consultation 

CA. Niraj Jajodia +91 9832515586
CA. Pawan Lahoti +91 9434046471

Chest Physiotherapy Online 

CA. Manish Agarwal (Medica) +91 9733328000
CA. Sudipta Bhattacharjee +91 9679258193

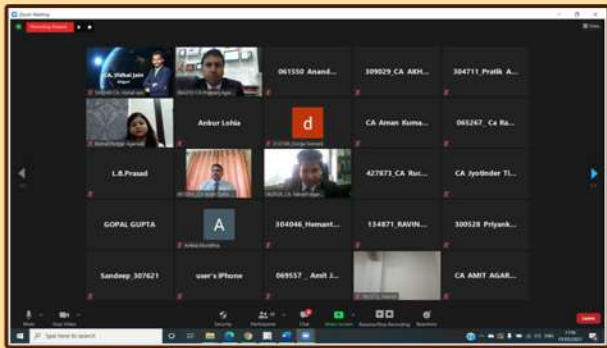
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Project Chairman : CA. Manish Goyal +91 9434039003

Siliguri Branch of EIRC of ICAI

CA. Naresh Agarwal, Chairman : 9832065335
CA. Prakash Agarwal, Secretary : 9832034110

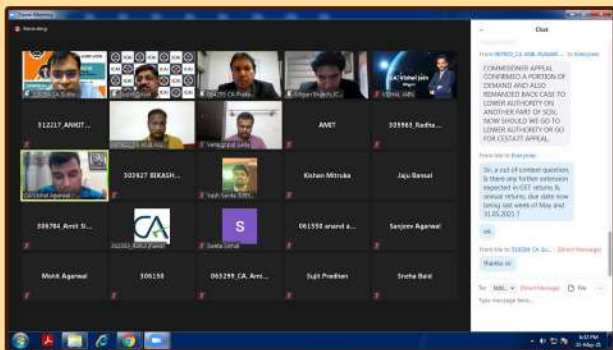
SEMINARS/WEBINARS HELD IN THE MONTH OF MAY 2021



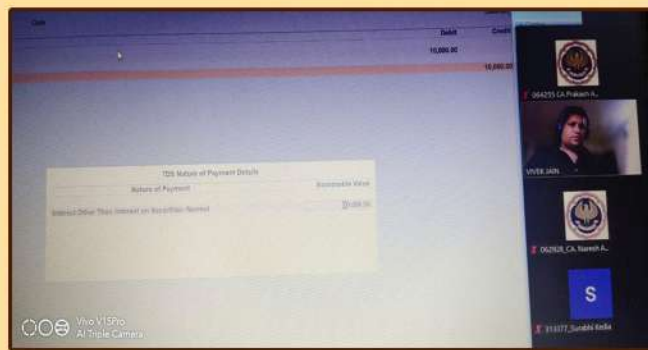
**VCM ON GST AND AUDITING STANDARDS
ORGANIZED ON 01.05.2021**



**VCM ON NEW CODE OF ETHICS 2020 & DOCUMENTATION
INCLUDING SA- 230 ORGANIZED ON 08.05.2021**



**VCM ON LITIGATION IN SERVICE TAX & DEPARTMENTAL
GST AUDIT ORGANIZED ON 21.05.2021**

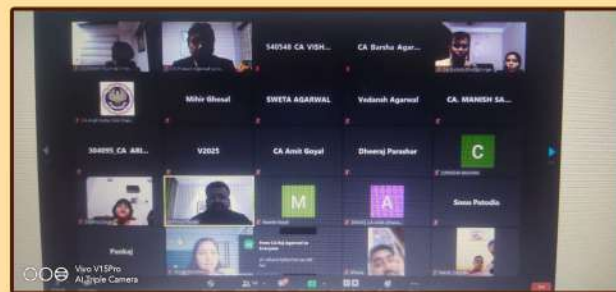


VCM ON ACCOUNTING STANDARDS AND IMPLEMENTATION OF TDS/TCS THROUGH TALLY ERP 9/TALLY PRIME ORGANIZED ON 29.05.2021

OTHER PROGRAMS IN THE MONTH OF MAY 2021



**BLOOD DONATION CAMP WITH SILIGURI TERA
LIONS BLOOD BANK ON 09.05.2021**



**VCM ON "CHILD CARE DURING COVID" WITH
DR. PRINCE PARAKH ON 19.05.2021**



ONLINE CONDOLENCE MEET ON 31.05.2021 TO PAY RESPECT TO THE DEPARTED SOULS.

