



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

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

JULY'2021

Happy Chartered Accountants Day



***“ All our dreams can come true,
if we have the courage to pursue them ”***

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CHAIRMAN'S MESSAGE



Respected Seniors and Dear Friends,

The month of July was slightly different as far as Covid -19 cases were concerned. There was a remarkable drop in covid cases throughout the country. In Siliguri also cases are slowly decreasing. However there is a lingering fear of the 'Third Wave' which is keeping everyone on tender hooks. Hopefully we will see cases coming down drastically in the days to come.

We celebrated 'CA Day' on 01st July. The celebrations started with the hoisting of the CA Flag at the Branch Premises in the presence of Members and students. Some Lions clubs also felicitated our members as part of their 'Sammaan Day' program. We also planted Trees as part of Mega Tree Plantation Drive, an initiative of CSR Committee.

Thereafter we went to Siliguri Medical College Hospital and felicitated the Head of The Department there as the day also happens to be celebrated as 'Doctor's Day'. Around 30 sets of PPE kits were also handed over to them. Thereafter we went to old age Home named 'Apna Ghar' wherein around 70 old people stay. We handed over fruits to them.

Thereafter we went to the office of the Siliguri Metropolitan Police and felicitated CA. Gaurav Sharma, IPS, who is presently posted there as the Commissioner of Police. It was a very nice experience and a delight to meet the COP who warmly welcomed all of us. Around 100 units of Sanitizers were also handed over to him.

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

A VCM on Cyber Security and Success through Innovation was organized on 09.07.2021. The speakers were CA. Sachin Dedhia from Mumbai and

CA. Sanjib Sanghi from Kolkata.

A Workshop on Interplay between Accounting Standards and Standards on Auditing and Insolvency Act was organized on 10.07.2021. The speakers were CA. (Dr.) Dheeraj KS Sharma from Gurugram and advocate Sri Sandip Bajaj from New Delhi. The said program was attended by more than Hundred Members. A VCM on RERA-HIRA and MSMEs and Start- Ups was organized on 16.07.2021. The speakers were Advocate Sri Subhro Roy Chowdhury from Kolkata and CA. Raksha Agarwal from Siliguri, who was a first time speaker.

A VCM on Forensic Audit & Valuation was organized on 17.07.2021. The speakers were CA. Abhinav Rajvanshi from Jaipur and CA. Debayan Patra, Secretary, EIRC, from Kolkata.

A webinar titled "Growth & Opportunity in Indian Stock Market" in association with Marwari Yuva Manch, Siliguri Branch was organized on 21.07.2021. The session was taken by renowned speaker Sri Chandan Taparia, who is associated with CNBC Awaaz.

Siliguri Branch also held its Annual General Meeting on 24.07.2021. The secretary and the treasurer submitted their Secretarial and financial reports respectively which was appreciated and passed by the Members present.

A VCM on Provident Fund & ESI and Revised Code of Ethics was organized on 30.07.2021. The speakers were CA. Vivek Agarwal from Siliguri and Past Central Council Member CA. Sumantra Guha from Kolkata.

A VCM on Revised Networking Guidelines & MDP & Digital Marketing was organized on 31.07.2021. The speakers were CA. Ravi Kumar Patwar, Vice-Chairman, EIRC, from Silchar and CA. Simran Saria from Siliguri. CA. Hari Ram Agarwal, Treasurer, EIRC also gave his Special Address.

More than 100 members participated in all the programs.

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,

Trust this communication finds you in good health. Unlock process has started all over the country due to decreasing cases of Covid19, however some states continue to have an upward trend. Government is focusing on mass vaccination all over the country. India's vaccination pace is much better than even developed countries; robust vaccination network and unfaltering spirit of health workers have helped the country achieve several landmarks in its Largest Vaccination Drive, as per the report of Health Ministry.



We celebrated CA Day on 01st July by hoisting the CA Flag at the Branch Premises. We also planted Trees as part of Mega Tree Plantation Drive. We went to old age Home named 'Apna Ghar' wherein around 70 old people stay. We handed over fruits to them. Thereafter we went to the office of the Siliguri Metropolitan Police and felicitated CA. Gaurav Sharma, IPS, who is presently posted there as the Commissioner of Police.

We also felicitated CA Debi Dutta Agarwal ji, as part of 'We Care' initiative of ICAI on 26.07.2021 at his residence.

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.

The Reserve Bank of India has notified the inclusion of retail and wholesale trade under the ambit of the MSME (micro, small and medium enterprise) category. The move comes days after the Centre announced that both of the above-mentioned segments will come under the MSME classification. This will help retail and wholesale trade benefit from priority sector lending under RBI guidelines. As many as 2.5 crore retail and wholesale traders stand to benefit from the revised guidelines. The move will also let them register on the Udyam portal for MSMEs.

In a pleasantly surprising move, the West Bengal government, in the state budget proposal, announced major incentives to the buyers of immovable properties. It announced the reduction of circle rates by 10% and reduction of stamp duty by 2%. The scheme will be valid till October 31, 2021.

The edition of July 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.

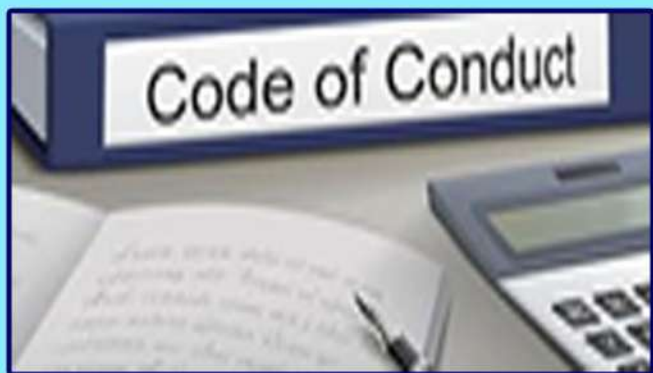
" Never regret anything that made you smile"

Take care. Be safe. Be at home!

With Warm Regards
CA. Manish Agarwal
(Co-Editor)
Siliguri Branch of EIRC, ICAI
Edition: July'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 comes into effect from 01.07.2020.**

Q. What is Code of Ethics?

A. Every profession has its own Code of Ethics.

The Chartered Accountants Act, 1949 has been enacted by the Parliament for the regulation of the profession of Chartered Accountants and for the purpose of carrying out the object of the Act, the Chartered Accountants Regulations, 1988 have been enacted.

The Chartered Accountants Act, 1949 has two schedules i.e. First Schedule & Second Schedule.

The First Schedule has four parts:

Part I - Professional misconduct in relation to Chartered Accountants in Practice.

Part II - Professional misconduct in relation to Members of the Institute in Service.

Part III - Professional misconduct in relation to Members of the Institute generally.

Part IV - Other Misconduct in relation to the members of the Institute generally.

The Second Schedule has three parts:

Part I - Professional misconduct in relation to Chartered Accountants in Practice.

Part II - Professional misconduct in relation to Members of the Institute generally.

Part III - Other misconduct in relation to members of the Institute Generally.

The revised (twelfth) edition of Code of Ethics is divided into Volumes I, II and III.

Volume- I of the Code of Ethics has been introduced in line with the IESBA Code in compliance of membership obligation of the ICAI towards IFAC. This part of the Code establishes a conceptual framework for all members to ensure compliance with five fundamental principles of professional ethics, namely, integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. Under the framework, all Chartered Accountants are required to identify the threats to these fundamental principles and apply safeguards to ensure that the principles are not compromised. The framework applies to all Chartered Accountants, whether in practice or in service.

Volume-II of the Code of Ethics comprises two schedules to the Act along with decisions, directions, guidelines, statements, clarifications and also interpretations of the Council on the various clauses of these two schedules.

Volume-III of Code of Ethics comprises the decisions of the Courts, Council, Appellate Authority and Disciplinary Directorate on professional misconduct.



Q. What is the “professional or other misconduct”?

A. Section 22 of the Chartered Accountants Act defines professional or other misconduct as follows :-

“For the purposes of this Act, the expression “professional or other misconduct” shall be deemed to include any act or omission specified in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of Section 21 to inquire into the conduct of any member of the Institute under any other circumstances.”

What constitutes ‘misconduct under any other circumstances’ has to be determined on case to case basis keeping in view the facts of the circumstances of each case. Fraud, intention to deceive and committing an act which affects the public or society at large could be in the ambit of such misconduct. Following are few examples of ‘misconduct under any other circumstances’ by a member :-

1. Conviction by a competent Court for an offence involving moral turpitude punishable with imprisonment or for an offence not of a technical nature committed by a member in his professional capacity.
2. Retention of books and documents of the client and failure to return these to the client on request without a reasonable cause.
3. Material misrepresentation e.g. misrepresenting to a firm, while seeking employment as an accountant, that he has worked for three years as a senior assistant with another firm.
4. Publishing an advertisement in a newspaper with malafide intention to malign any person.
5. Using objectionable, derogatory and abusive language or/and making irrelevant, incoherent irresponsible and insane statements in his correspondence with a person.

Q. What is the distinction between the two schedules?

A. The two schedules are distinguished on the basis of gravity of misconduct and quantum of punishment for the misconduct, the second

schedule pertaining to comparably more grave misconduct and higher punishment.

Q. What will be the procedure where a member is guilty of charges both under the First Schedule and Second Schedule to the Chartered Accountants Act, 1949?

A. The procedure to be followed when a member is accused of misconduct under both schedules is the same which is followed for misconduct under the second schedule.

Q. Can a member in practice render Management Consultancy and other services?

A. Yes, however, the areas covered under the Management Consultancy and other services have been summarized by the Council. These are appearing under section 2(2)(iv) of the Chartered Accountants Act, 1949 in Volume-II of Code of Ethics, 2020.

Q. Whether a member in practice is permitted to undertake the management of NRI funds?

A. No, the member is not permitted to undertake such assignment because the same is not covered under “Management Consultancy and Other Services” permitted to be rendered by the practicing members of the Institute.

Q. Can a Chartered Accountant provide ‘Portfolio Management Services’ (PMS) as part of CA practice?

A. No, the Explanation to Clause (xix) of the definition of ‘Management Consultancy and other Services’ expressly bars the activities of broking, underwriting and Portfolio Management.

Q. Whether a Chartered Accountant in practice is required to obtain any trade license for practicing?

A. No, a Chartered Accountant in practice is not required to obtain any trade license for practicing as a professional. From the standpoint of ICAI, the certificate of practice is the only requirement to practice as a Chartered Accountant. It may, however, be noted that a Government / specified Authority may stipulate additional requirement(s) like registration, and the members may need to comply with such requirement(s).

GST

Latest Notification, Circulars, Orders

(Source: www.cbic.gov.in)

Sl. No	Notification No., Circular No., Order No. With date	Content	Impact
1	Notification No. 30/2021-Central Tax Dated 30th July, 2021	CBIC has vide Notification No. 30/2021-Central Tax Dated 30th July, 2021 amended Rule 80 related to Annual GST Return, It further amended Instructions related to GSTR 9 and also amended Form GSTR 9C	<p>In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -</p> <p>“80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in FORM GSTR-9 on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:</p> <p>Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.</p> <p>(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B.</p> <p>(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in FORM GSTR-9C along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.</p>
2	Notification No. 31/2021-Central Tax Dated	GST Annual Return & GSTR 9C	CBIC exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual GST return for the said financial year. This would ease compliance requirement of furnishing reconciliation statement in FORM GSTR-9C, as taxpayers would now be able to self-certify reconciliation statement, instead of getting it certified by a chartered accountants. This change will apply for Annual Return for FY 2020-21.





Latest Notification, Circulars

(Source: www.incometaxindia.gov.in)

Sl. No	Notification or Circular No. With date	Content	Impact
1	N.A.F.A.C-1/58/2021-22/333, Date: 26-7-2021	SOP for handling writ petition in case of faceless assessments	The Central Board of Direct Taxes (CBDT) has issued detailed guidelines for the implementation of FAS 2019 F. No. 173/165/2020-ITA-I dated 14.08.2020 which inter-alia mandate that the field formations of jurisdictional charges outside the National Faceless Assessment Centre (NaFAC)/ Regional Faceless Assessment Centers (ReFACs) hierarchy shall perform the judicial functions including defending writ petitions. Standard Operating Procedure (SOP) for handling writ petitions where assessment is made under the Faceless Assessment Scheme 2019 (FAS' 19)/section 144B of the IT Act, 1961(the Act) and or penalty is passed under Faceless Penalty Scheme, 2021, where NaFAC/CBDT is one of the respondents has been issued.
2	Circular No. 14 of 2021-Income Tax Dated: 02nd July, 2021	CBDT issues guidelines on partnership firm taxation Section 45(4)	Guidelines under section 9B and sub-section (4) of section 45 of the Income-tax Act, 1961 has been issued by CBDT



No. 5/2(2)/2021-E/P & G/Policy (E-19025)
Government of India
Ministry of Micro, Small & Medium Enterprises (Policy Division)

710, Nirman Bhawan, New Delhi
Dated: 02.07.2021

OFFICE MEMORANDUM

Subject: Activities (NIC code) under MSMED Act, 2006 for Udyam Registration – Addition of Retail and Wholesale Trade- regarding

This Ministry's O.M. No. UAM/MC/01/2017-SME dated 27.06.2017 on the subject 'Activities (NIC codes) not covered under MSMED Act, 2006 for registration of Udyog Aadhaar Memorandum (UAM)' excluded certain activities from registration on UAM Portal. This O.M. was further validated for Udyam Registration vide O.M. no. 5/2(1)/2020-P&G/Policy dated 17.07.2020. Certain changes were made vide 5/2(1)/2020-E-P&G/Policy dated 01.12.2020, where it was clarified that in Table. 1 of O.M. no. UAM/MC/01/2017-SME dated 27.06.2017, NIC codes 45, 46 and 47 and the activities mentioned against these NIC codes, are not permitted for registration in Udyam Registration Portal (<https://udyamregistration.gov.in>).

2. The Government has received various representations and it has been decided to include Retail and wholesale trades as MSMEs and they are allowed to be registered on Udyam Registration Portal. However, benefits to Retail and Wholesale trade MSMEs are to be restricted to Priority Sector Lending only.

3. Accordingly, the list of eligible additional activities under NIC Code 45, 46 and 47 are as under:

45	Wholesale and retail trade and repair of motor vehicle and motorcycles
46	Wholesale trade except of motor vehicles and motor cycles
47	Retail Trade Except of Motor Vehicles and motor cycles

4. The Udyam Registration is allowed for above three NIC Codes and activities mentioned against them.

5. The Enterprises having Udyog Aadhaar Memorandum (UAM) under above three NIC Codes are now allowed to migrate to Udyam Registration Portal or they can file Udyam Registration afresh.

6. Consequent upon above changes, para 2 including Table. 2 mentioned in O.M. no 5/2(1)/2020-E-P&G/Policy dated 01.12.2020, stands omitted.

A. K. Tamaria
02-07-2021
(A.K. Tamaria)
Deputy Director (Policy)

Government of West Bengal
Finance (Revenue) Department
Nabanna, Howrah - 711102

No. 738-FT
Dated: Howrah, the 23rd July, 2021

FIN-34012(11)/2/2021

ORDER

The State is passing through an economic slowdown due to COVID-19 pandemic situation causing serious difficulties to the registrant public in general and also to the Real Estate Sector.

As a part of the several measures taken to combat the slowdown situation, the State Government has decided to provide a temporary rebate of 2% (two percent) in the prevailing stamp-duty rate for several categories of documents which are charged under Article 23 (Conveyance) of Schedule 1A of Indian Stamp Act, 1899, except the documents of "Amalgamation of contiguous land", through the West Bengal Finance Act, 2021.

Also, as an additional support measure the State Government has decided to reduce temporarily the prevailing Circle Rate/IGR Rate of all immovable properties situated within the state of West Bengal, by 10% (ten percent).

Now, the Governor, in the interest of public service, is pleased to give effect to the above noted benefits for the documents which are executed and registered within the period from 9th July, 2021 to 30th October 2021.

Sd/-
Malay Ghosh, IAS
Additional Secretary to the Government of West Bengal

Insight into Latest Case Laws



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

Sl.No	Citation	Subject Matter & Brief Insight
1	M/s. Aich Brothers v. the Union of India [WP(C)/3222/2021, dated July 13, 2021]	<p>Payment of interest liability in installments is allowed due to pandemic situation</p> <p>The Hon'ble Gauhati High Court in the case of M/s. Aich Brothers v. the Union of India [WP(C)/3222/2021, dated July 13, 2021] directed the assessee to approach the Revenue Department with an application to pay the outstanding dues against the interest liability for delayed filing of returns in Form GSTR-3B, in instalments as a special case considering Covid-19 pandemic situation.</p>
2	Dharamshil Agencies Vs Union of India (Gujarat High Court) dated 23/07/2021	<p>Pre-Show Cause Notice consultation mandatory before issuance of SCN</p> <p>Appellant challenged the legal validity of the Show Cause Notice dated April 12, 2019. The facts of the case are that the Petitioner was issued a pre-show cause consultation notice letter dated April 12, 2019 consultation calling upon Petitioner to remain present on the same day at 14 hrs for pre-show cause notice consultation. Due to such short notice, the Petitioner submitted a letter requesting the Department for another dare for pre-show cause notice consultation. However, the Department issued the SCN on the same day i.e., April 12, 2019.</p> <p>The Hon'ble Gujarat High Court noted that as per the settled legal position, the Circulars issued by the Board are binding to and have to be adhered to by the Department. In this regard Master Circular dated March 10, 2017 was issued which stated that pre-show cause notice consultation is mandatory in cases involving the demands of duty above Rs.50 lacs.</p> <p>Dismissed the Departments' contention that the period of recovery of 5 years was to expire on April 15, 2021 and stated that it was Department's responsibility to issue pre-show cause consultation notice immediately after the final audit report issued on February 28, 2019, and they waited till the last date on April 12, 2019.</p> <p>Further, stated that illusionary pre-show cause consultation notice is not only arbitrary, but is in utter disregard and in contravention of the very object and purpose of the above Master Circular.</p> <p>Set aside the SCN on the ground that Petitioner was not granted an adequate opportunity for the consultation prior to the issuance of SCN. Further, stated that the Petitioner would not be permitted to take unfair advantage on the ground that the demand made in the notice had now become time-barred in view of the statutory provisions.</p> <p>Furthermore, directed the Department to issue fresh pre-show cause consultation notice.</p>



Insight into Latest Case Laws



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

Sl No	Citation	Brief Insight to the case law
1	Piramal Enterprises Limited Vs Additional/joint/Deputy/Assistant CIT/ITO National e-Assessment Centre (Bombay High Court)	<p>Faceless Assessment without adhering to Section 144B procedures is invalid</p> <p>The HC declared that assessment for AY 2017-18 made u/s 143(3) vide order dated 22.4.2021 was non est u/s 144B(9) of the Income Tax Act, 1961 for not adhering the procedure laid down u/s 144B(1) and u/s 144B(7)/(vii) of the Act and holding that –</p> <ol style="list-style-type: none"> 1. principles of natural justice firmly runs through fabric of section 144B(1) of the Income Tax Act, 1961 – para 63 2. Section 144B of the Income Tax Act, 1961 captioned ‘Faceless Assessment’ commences vide it’s sub-section (1) with non obstante clause and compulsively requires assessment u/ss 143(3) and 144 shall be by prescribed procedure contained under sub-section (1) of section 144B in the cases referred to in sub-section (2) thereof – para 64 3. Going by the provisions of section 144B, when hearing has been envisioned and incorporated, it is imperative to observe principle of natural as stipulated – para 66.
2	Naresh Kumar Goyal Vs National Faceless Assessment Center & Ors. (Delhi High Court)	<p>Delhi HC set aside order passed by AO as no personal hearing was granted to assessee</p> <p>Naresh Kumar Goyal (Petitioner) challenged the show cause notice and the draft assessment order both dated April 19, 2021, penalty notice dated May 20, 2021 (Notices) and the assessment order dated May 20, 2021 (Impugned Order) passed by the Department.</p> <p>The Petitioner contended that, the Impugned Order and the Notices have been passed without granting an opportunity for personal hearing and thus, are in gross violation of principles of natural justice.</p> <p>The Petitioner further contended that the Respondent rejected the request of the Petitioner for personal hearing merely because such request was not made by the Petitioner through the link provided by the Department in SCN. However, no such link and manner was prescribed in the SCN.</p> <p>The Department contended that there is no vested right in the Petitioner to claim personal hearing as the expression used in clause (vii) of sub-section (7) of Section 144B of the Income tax Act, 1961 (“IT Act”) is ‘may’ and not ‘shall’.</p> <p>The Hon’ble Delhi High Court analyzed Section 144B(7) of the IT Act and relied on Sanjay Aggarwal v. National Faceless Assessment Centre Delhi [W.P. (C) 5741/2021 dated June 2, 2021] to state that personal hearing is to be provided. Further, set aside the Impugned Order and the Notices and remanded back the matter to the Assessing officer to pass the order after providing opportunity of hearing to the Petitioner.</p>



COMPLIANCE CALENDAR

Compliance Calendar for the Month of August 2021

Due date (Aug 2021)	Form to be filed	Period	Details
7	Challan No.281	Jul-21	Payment of TCS collected in July 2021
7	Challan No.281	Jul-21	Payment of TDS deducted in July 2021
10	GSTR 7	Jul-21	GSTR-7-Monthly Return by Tax Deductors for July 2021
10	GSTR 8	Jul-21	GSTR-8-Monthly Return by E-Commerce operators for July 2021
11	GSTR 1	Jul-21	Taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly Return
13	GSTR IFF	Jul-21	GSTR-IFF-Monthly return of Outward Supplies for July 21 for person who opted for QRMP Scheme
13	GSTR 6	Jul-21	GSTR-6-Monthly Return of Input Service Distributor for July 2021
15	ESI Challan	Jul-21	ESI payment
15	ECR	Jul-21	E-payment of Provident Fund
20	GSTR 3B	Jul-21	GSTR 3B Summary of Outward and Inward Supplies for the payment of Tax
20	GSTR 5 & 5A	Jul-21	GSTR 5 & 5A Return for Non-Resident Taxable Person for the month of Jun
25	PMT-06	Jul-21	Taxpayer who is opting for QRMP Scheme has to deposit tax using form GST PMT-06 for Jul 21
31	GSTR 3B	July 2017 to Apr 2021	GSTR 3B Summary of Outward and Inward Supplies for the payment of Tax (Under Amnesty Scheme)
31	DPT-3	FY 2020-21	Form DPT- for companies
31	Form 11	FY 2020-21	Annual Return for LLP
30	TDS challan	Jul-21	Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of JULY
31	Tax Challan	NA	Payment of tax under the Direct Tax Vivad se Vishwas Act, 2020 without additional charges



FOR INFORMATION OF MEMBERS

PROGRAMS FOR AUGUST 2021

Program*	Date & other details
VCM on Tally Prime Release 2.0	03.08.2021 CPE: 2 HOURS
VCM on Accounting & Auditing Standards	07.08.2021
Independence Day Celebration	15.08.2021
VCM on Accounting & Auditing Standards	21.08.2021

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

MEMORIES



**CA DAY CELEBRATIONS AT BRANCH
ON 01.07.2021**



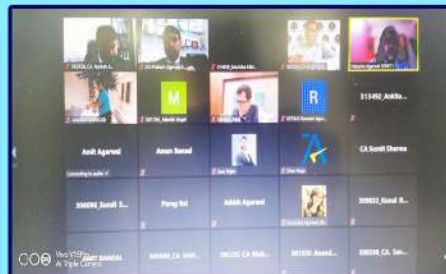
**FELICITATION OF CA GAURAV SHARMA,
IPS BY ICAI SILIGURI ON 01.07.2021**



**VISIT TO APNA GHAR,
OLD AGE HOME & DISTRIBUTION OF
FRUITS BY ICAI SILIGURI ON 01.07.2021**



**VCM ON CYBER SECURITY & SUCCESS
THROUGH INNOVATION ON 09.07.2021**



**WORKSHOP ON INTERPLAY
BETWEEN ACCOUNTING STANDARDS
AND STANDARDS ON AUDITING &
INSOLVENCY ACT ON 10.07.2021**



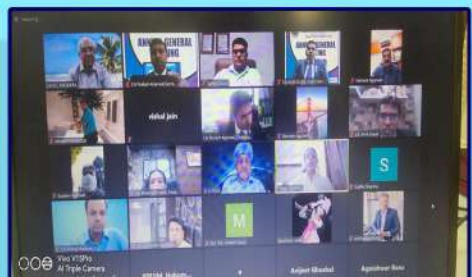
**VCM ON RERA & MSME
STARTUPS ON 16.07.2021**



**VCM ON FORENSIC AUDIT &
VALUATION ON 17.07.2021**



**VCM ON GROWTH & OPPORTUNITY
IN INDIAN STOCK MARKET ON 21.07.2021 ALONG
WITH MARWARI YUVA MANCH SILIGURI BRANCH**



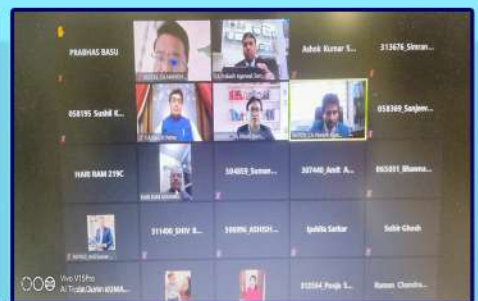
**ANNUAL GENERAL MEETING OF
ICAI SILIGURI BRANCH HELD
ON 24.07.2021**



**FELICITATION OF CA DEBI DUTTA
AGARWAL JI ON 26.07.2021 AS PART
OF 'WE CARE' INITIATIVE OF ICAI**



**VCM ON PROVISIONS RELATING
TO PF & ESI AND REVISED CODE
OF ETHICS ON 30.07.2021**



**VCM ON REVISED NETWORKING
GUIDELINES AND MULTI DISCIPLINARY
PARTNERSHIP AND DIGITAL MARKETING
AND TECHNOLOGY DRIVEN PROFESSION
ON 31.07.2021**