

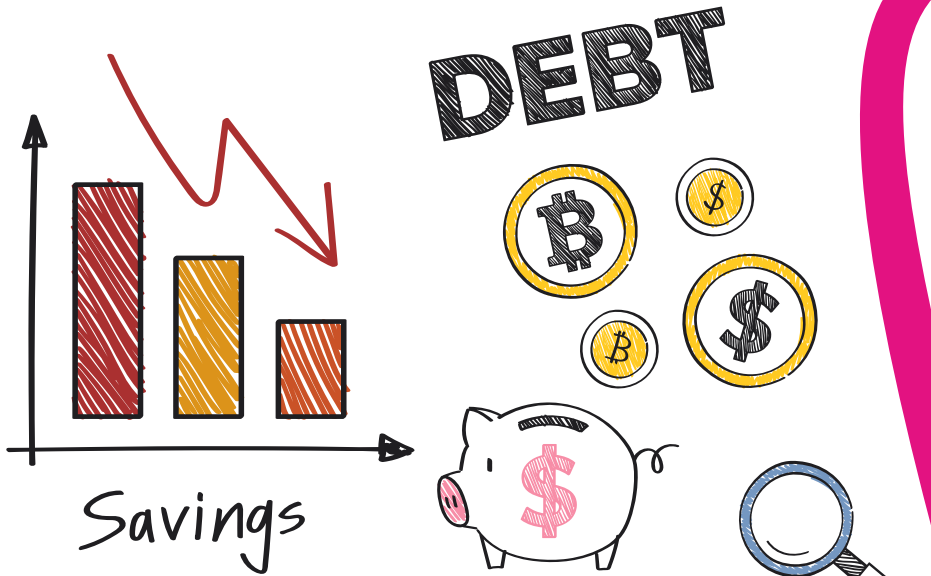


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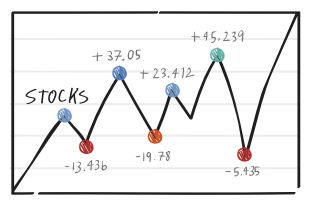
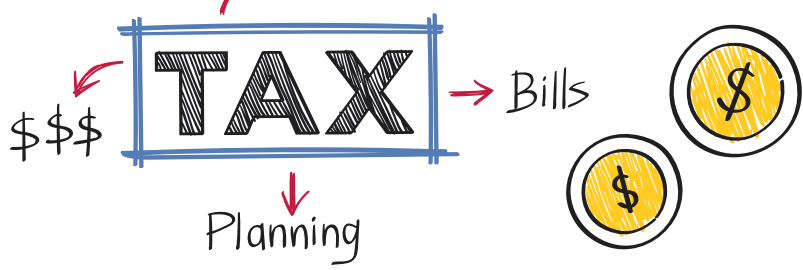
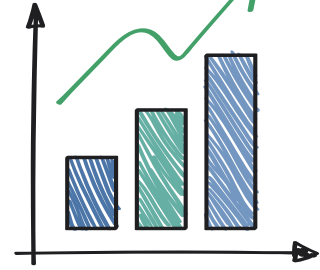
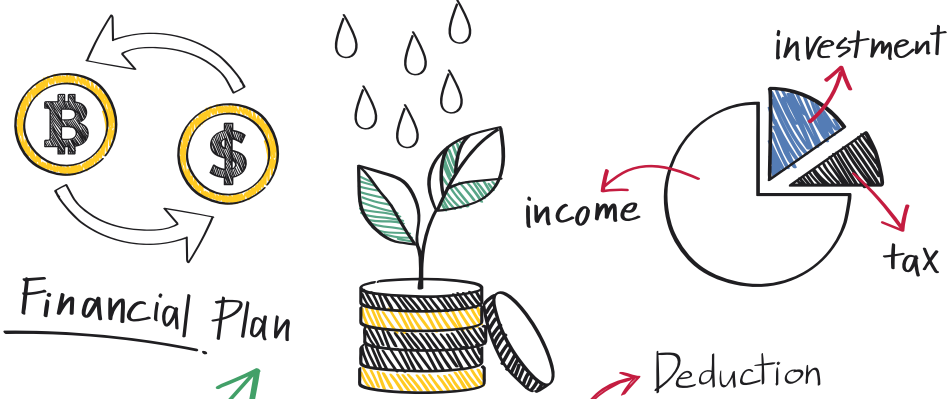
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FROM THE DESK OF CHAIRPERSON



Greetings and Good Wishes to all my Dear Student Friends - FCAs. (Future Chartered Accountants)!!!

You all must have geared up for upcoming season at office as well as recharged for preparing for your upcoming exams. Success is no accident. It is hard work, perseverance, learning, studying, sacrifice and most of all, love of what you are doing or learning to do. Never stop fighting until you arrive at your destined place - that is, the unique you. I believe you all would land in successful pathways of your career with utmost dedication and hardwork.

We, at WICASA are ever ready to work out as many fruitful programs as possible so that students can have the extra sharpened edge over and above their routine studies and practices. Last month, in August, we had various activities held one of which was Practical Audit Program, wherein students got hands on practical training over computers which was successfully helpful to them in their practical training, the glimpses of which are published in the newsletter. Treasure hunt was a refreshing event post exams to rejuvenate students.

Comes September, we celebrate Teachers' Day with eager zeal and enthusiasm. Teachers can change lives with just the right mix of chalks and challenges. Teacher's Day is a great opportunity to express your respect for your teachers and extend your gratitude for making you what you are. Just like how lighthouses help in guiding ships through the darkness, a good teacher always directs his students on the right path. Over and above we come up with a revisionary classes for upcoming exams of November, 2019 for CA Foundation, Intermediate and Final. You all will be glad to know that BoS has initiated that ICAI Capsule Classes – a type of crash course available online which can be accessed through your own desktops or cell phones. Rajkot Branch has planned schedule of revisionary in addition to those capsule classes in a way that students can take advantage of both events. A special awareness program on SSP, the most important need of hour, is also placed to solve issues faced while using the portal.

I conclude by putting an inspirational message.

A
DREAM
written down with a date becomes a
GOAL
A goal broken down into steps becomes a
PLAN
A plan backed by
ACTION
makes your dreams
REALITY

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Best Wishes,

Deepti Savjani

CA. Deepti Savjani
Chairperson.



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FORTHCOMING EVENTS

1. Awareness and Query Resolution on Self Service Portal

Date & Day	Time	Venue	Fees
1 st September, 2019, Sunday	10:00 AM	ICAI Bhawan, Rajkot	NIL
	To		
	12:00 NOON		

2. Teachers' Day Celebration on the theme "My Teacher - Torch Bearer of my life" Organised by BoS & Hosted by Rajkot Branch of ICAI.

Sr. No.	Date	Details Of Event	Time	Fees	Venue
1	5 th September, 2019, Thursday	Inaugural By President & Vice President ICAI and Chairperson and Vice Chairman of BOS	10.00 AM to 12.00 Noon	Nil	ICAI Bhawan Rajkot
2		Webcast by Very Very notable Speakers organised by BOS, ICAI	10.00 AM to 12.00 Noon		
3		Special Session by CA. Deepak Rindani, Past Chairman of Rajkot Branch of WIRC of ICAI.	12.00 Noon to 1.00 PM		
4		Essay Competition & Slogan Competition	2:00 PM to 5:30 PM		

3. Revisionary

Revisionary Lecture on intermediate (Old and New Course) for Nov -2019 Exam

Sr. No.	Date	Day	Details	Lecturer
1	17-09-2019	Tuesday	Auditing And Assurance	CA. Kumar Cholera
2	22-09-2019	Sunday	Strategic Management	CS. Bhavik Makecha
3	28-09-2019	Saturday	Direct Tax	CA. Gaurav Rajyaguru
4	29-09-2019	Sunday	Accounting Standard	CA. Vijay Thakkar
5	01-10-2019	Tuesday	GST (for CA final also)	CA. Pushpendra Sisodiya
6	02-10-2019	Wednesday	Cost Accounting	CA. Gaurav Mehta
7	05-10-2019	Saturday	Accounting & Advanced Accounting	CA. Jiten Trivedi
8	06-10-2019	Sunday	Accounting & Advanced Accounting	CA. Jiten Trivedi
9	07-10-2019	Monday	Economics For Finance	Pro. Sameer Manek



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Statutory Compliance Due Date Calendar for the month - September 2019

Compliance	Due Date
INCOME TAX	
7 th September 2019	Due date for deposit of Tax deducted/collected for the month of August, 2019. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
15 th September 2019	Issue of TDS Certificate U/s 194IA and 194 IB
15 th September 2019	Issue of Form No. 16 To Employee
15 th September 2019	Payment of Advance Tax for F.Y 2019-20
15 th September 2019	Issue of TDS Certificate (Other than Salary)
30 th September 2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of August, 2019
30 th September 2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of August, 2019
30 th September 2019	Annual Return of income tax Corporate Assessee , Non Corporate Assessee (Whose books of accounts required to be audited) or working partner of a firm whose accounts to be audited.

Goods And Service Tax (GST)	
10 th September 2019	GSTR - 8 For TCS Collector
10 th September 2019	GSTR - 7 For TDS Deductor
10 th September 2019	GSTR - 1 (Monthly) For the Month of August , 2019
13 th September 2019	GSTR - 6 Input Service Distributors - For the Month of August , 2019
20 th September 2019	GSTR - 3B (Monthly) For the Month of August, 2019
20 th September 2019	GSTR- 5 Non Resident Foreign Tax Payer
20 th September 2019	GSTR-5A NRI OIDAR Service Provider
RFD-10	Eighteen Month after end of the Quarter for which refund is to be claimed

COMAPANIES ACT 2013 (MCA)	
Within 180 Days From The Date Of Incorporation Of The Company	MCA E - Form INC 20A As per Section 10 A (Commencement of Business) of the Companies Act, 2013, inserted vide the Companies (Amendment) Ordinance, 2018 w.e.f. 2nd November, 2018, a Company Incorporated after the ordinance and having share capital shall not commence its business or exercise any borrowing powers unless a declaration is filed by the Director within 180 days from the date of Incorporation of the Company with the ROC.
30 Days From The Date Of Deployment of E-Form on MCA Portal	Form NFRA - 1 (E forms not yet deployed Ministry of ROC) Every existing body corporate other than a company governed by the NFRA Rules (Rule 3(1)), shall inform the ("NFRA") about details of the auditor(s) as on 13th November 2018.



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continued

OTHER STATUTORY LAWS

15 th September 2019	Provident Fund Payment for August, 2019
15 th September 2019	ESIC Payment For the Month August, 2019

RERA (REAL ESTATE REGULATION ACT)

7 th September 2019	Quarterly Return
30 th September 2019	Quarter Project end Return
30 th September 2019	Rera Audit (From 5) For the FY 2018-19



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Brief Study of Section 269ST of Income Tax Act, 1961



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Introduction

In this article we will understand why section 269ST is introduced and what is the need of invoking such provisions,

Section 269ST was introduced by finance act, 2017 in Income tax act, 1961 by the central government in order to curb the tax evasion, regulation and circulation of Black money. Most of the transactions in India are done in cash (specially real estate transactions) as a tactic to evade the income tax, as cash transactions are difficult to track by the department. Therefore there is a great need and requirement to invoke such provisions with the intention of restricting cash transactions. There are already provisions in the act to restrict cash transaction. For instance, the provisions of section 40A(3) imposing restrictions on cash expenditure. Similarly, there are provisions under sections like 269SS/269T regarding accepting and repayment of loans in cash.

But, there is no provision in income tax regarding cash receipts before inserting section 269ST (i.e. before 1st april, 2017) and this what it makes a difference between the existing provisions and 269ST. It cast a restriction on the person receiving the cash i.e. payee.

Understanding the provision of section 269ST;

No person shall receive an amount of two lakh rupees or more—

- (a) in aggregate from a person in a day; or
- (b) in respect of a single transaction; or
- (c) in respect of transactions relating to one event or occasion from a person, otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account.

Provided that the provisions of this section shall not apply to—

- (i) any receipt by—
 - (a) Government;
 - (b) any banking company, post office savings bank or co-operative bank;
- (ii) transactions of the nature referred to in section 269SS;
- (iii) such other persons or class of persons or receipts, which the Central Government may, by notification in the Official Gazette, specify.

Explanation.—For the purposes of this section,—

- (a) "banking company" shall have the same meaning as assigned to it in clause (i) of the Explanation to section 269SS;
- (b) "co-operative bank" shall have the same meaning as assigned to it in clause (ii) of the Explanation to section 269SS

Important Notes:

- 1). Applicability : This section is applicable to all persons as defined in section 2(31). It covers all types of receipts whether it is a capital or revenue.



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Penalty for non-compliance of section 269ST (Section 271DA)

If a person receives any sum in contravention of the provisions of section 269ST, he shall be liable to pay, by way of penalty, a sum equal to the amount of such receipt

Any penalty impossible under sub-section (1) shall be imposed by the Joint Commissioner.

Examples of transaction covered under section 269ST

1). Laxminarayan & Associates (a partnership firm) has entered into a transaction of purchase of immovable property from Pushp kumar sahu at a consideration of 25,00,000/- INR. The mode of payment is partly cash and partly by NEFT, cash portion is 5,00,000 and remaining is NEFT. In this case pushp kumar sahu has received cash in excess of 2,00,000/-INR.

In which he has violated the provisions of section 269ST. Therefore penalty will be leviable u/s 271DA for receiving cash @ rate of 100%. In layman, penalty will be levied on transaction portion received in cash.

2). Laxminarayan & Associates (a partnership firm) has withdrawn a amount of 3,00,000/-INR from a bank account in a single day. In this case receiving person is laxminarayan & associates which has received a amount exceeding 2,00,000/-but still it is not violating the provisions of section 269ST. Therefore, penalty will not be levied u/s 271DA; because there is a clarification regarding the same by Central Board of Direct taxes that there will be no restriction on cash withdrawal from bank.

Clarifications in respect of section 269ST of the Income-tax Act, 1961 Vide Circular No. 22 of 2017 Dated 03rd July, 2017. F.No.370142/10/2017-TPL, Government of India, Ministry of Finance, Department of Revenue , (Central Board of Direct Taxes) (TPL Division) ***

1. With a view to promote digital economy and create a disincentive against cash economy, a new section 269ST has been inserted in the Income-tax Act, 1961 (the Act) vide Finance Act, 2017. The said section inter-alia prohibits receipt of an amount of two lakh rupees or more by a person, in the circumstances specified therein, through modes other than by way of an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account. Penal provisions have also been introduced by way of a new section 271DA, which provides that if a person receives any amount in contravention to the provisions of section 269ST, it shall be liable to pay penalty of a sum equal to the amount of such receipt.

2. Subsequently, representations have been received from non-banking financial companies (NBFCs) and housing finance companies (HFCs) as to whether the provisions of section 269ST of the Act shall apply to one instalment of loan repayment or the whole amount of such repayment.

3. In this context, it is clarified that in respect of receipt in the nature of repayment of loan by NBFCs or HFCs, the receipt of one instalment of loan repayment in respect of a loan shall constitute a 'single transaction' as specified in clause (b) of section 269ST of the Act and all the instalments paid for a loan shall not be aggregated for the purposes of determining applicability of the provisions section 269ST.



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About Income tax Other Forms

Introduction

We all have knowledge about generally used Income Tax Forms like Form 3CA, Form 3CB, Form 3CD, Form 26Q, Form 24Q, Form 16A etc. We all are familiar with these Income Tax Forms as they part of our season-to-season office life but friends there are many more Income Tax Forms other than all these which are rarely used by us and only few of us have knowledge about these forms.



Mr. Mohil Hirani

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1. Basic Information of some Income Tax Forms

Form No. 9: Application for grant of approval or continuance thereof to a fund under Section 10(23AAA) of the Income-tax Act, 1961

As per Section 10(23AAA) any income received by any person on behalf of a fund established, for such purposes as may be notified by the Board in the Official Gazette, for the welfare of employees or their dependants and of which fund such employees are members if such fund fulfils the following conditions, namely: —

(a) the fund—

- (i) applies its income or accumulates it for application, wholly and exclusively to the objects for which it is established; and
- (ii) invests its funds and contributions and other sums received by it in the forms or modes specified in sub-section (5) of section 11;

(b) the fund is approved by the Principal Commissioner or Commissioner in accordance with the Rule 16C made in this behalf:

Provided that any such approval shall at any one time have effect for such assessment year or years not exceeding three assessment years as may be specified in the order of approval.

✓ Rule 16C :

- (1) The fund shall be formed under a trust and it shall be evidenced by a trust deed.
- (2) The contributions to the fund are to be made by the employees by way of periodical subscription.
- (3) The application for approval of any fund under clause (23AAA) of section 10 shall be made in Form No. 9 to the Commissioner having jurisdiction over the area or territory in which the accounts are kept and such application shall be accompanied by the documents mentioned therein.
- (4) Where the Commissioner is satisfied that all the conditions laid down in clause (23AAA) of section 10 are fulfilled in the case of the fund, he shall record such satisfaction in writing and grant approval to the fund specifying the assessment year or years for which the approval is valid so however that such approval shall, at one time, have effect for such assessment year or years not exceeding three assessment years.
- (5) Where the Commissioner is satisfied that one or more of the conditions laid down in clause (23AAA) of section 10 are not fulfilled, he shall reject the application for approval, after recording the reasons for such rejection in writing.

Provided that no order of rejection of an application shall be passed without giving an opportunity of being heard.



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Form 10BA : Declaration to be filed by the assessee claiming deduction u/s80GG

✓ Section 80GG - Deductions in respect of rents paid

In computing the total income of an assessee, not being an assessee having any income falling within clause (13A) of [section 10](#), there shall be deducted any expenditure incurred by him in excess of 10% of his total income towards payment of rent in respect of any furnished or unfurnished accommodation occupied by him for the purposes of his own residence, to the extent to which such excess expenditure does not exceed **₹ 5000 per month or 25% of his total income for the year, whichever is less**, and subject to such other conditions or limitations as may be prescribed in Rule 11B, having regard to the area or place in which such accommodation is situated and other relevant considerations :

Provided that nothing in this section shall apply to an assessee in any case where any residential accommodation is—

- (i) owned by the assessee or by his spouse or minor child or, where such assessee is a member of a Hindu undivided family, by such family at the place where he ordinarily resides or performs duties of his office or employment or carries on his business or profession; or
- (ii) owned by the assessee at any other place, being accommodation in the occupation of the assessee, the value of which is to be determined under clause (a) of sub-section (2) or, as the case may be, clause (a) of sub-section (4) of section 23.

For the purpose of this section, Total Income means Income before allowing deduction for any expenditure.

✓ Rule 11B :

The deduction to be allowed under section 80GG in respect of any expenditure incurred by an assessee towards payment of rent for any furnished or un-furnished accommodation occupied by him for the purposes of his own residence shall be allowed subject to the condition that the assessee files the declaration in Form No. 10BA.

Form 10CCD : Certificate under sub-section (3) of section 80QQB for Authors of certain books in receipt of Royalty income, etc.

✓ Section 80QQB: Deduction in respect of royalty income, etc., of authors of certain books other than text-books

- (1) Where in the case of an individual resident in India, being an author, the gross total income includes any income derived by him in the course of his profession, on account of any lump sum consideration for the assignment or grant of any of his interests in the copyright of any book being a work of literary, artistic or scientific nature, or of royalty or copyright fees (whether receivable in lump sum or otherwise) in respect of such book, there shall, in accordance with and subject to the provisions of this section, can be allowed in computing the total income of the assessee as deduction from such income computed in the manner specified in sub-section (2).
- (2) The deduction under this section shall be equal to the whole of such income referred to in sub-section (1), or an amount of ₹ 3,00,000 whichever is less.
- (3) No deduction under this section shall be allowed unless the assessee furnishes a certificate in the prescribed form and in the prescribed manner, duly verified by any person responsible for making such payment to the assessee as referred to in sub-section (1), along with the return of income setting forth such particulars as may be prescribed.

✓ Rule 19AC :

- (1) The certificate, which is required to be furnished by the assessee under sub-section (3) of section 80QQB from a person responsible for making payment to the assessee, shall be in Form No. 10CCD.
- (2) The certificate in Form No. 10CCD duly verified by the person responsible for making the payment to the assessee is required to be furnished along with the return of income



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Form 10DA : Report under section 80JJAA of the Income Tax Act, 1961

✓ Section 80JJAA : Deduction in respect of employment of new employees

- (1) Where the gross total income of an assessee to whom section 44AB applies, includes any profits and gains derived from business, there shall, subject to the conditions specified in sub-section (2), be allowed a deduction of an amount equal to 30% of additional employee cost incurred in the course of such business in the previous year, for 3 assessment years including the assessment year relevant to the previous year in which such employment is provided.
- (2) No deduction under sub-section (1) shall be allowed—
 - (a) if the business is formed by splitting up, or the reconstruction, of an existing business:
Provided that nothing contained in this clause shall apply in respect of a business which is formed as a result of re-establishment, reconstruction or revival by the assessee of the business in the circumstances and within the period specified in section 33D;
 - (b) if the business is acquired by the assessee by way of transfer from any other person or as a result of any business reorganisation;
 - (c) unless the assessee furnishes alongwith the return of income the report of the accountant, as defined in the Explanation to section 288 giving such particulars in the report as may be prescribed

For the purposes of this section—

- (i) "additional employee cost" means the total salary paid or payable to additional employees employed during the previous year:

Provided that in the case of an existing business, the additional employee cost shall be nil, if—

- (a) there is no increase in the number of employees from the total number of employees employed as on the last day of the preceding year;
- (b) Salaries are paid otherwise than by an account payee cheque or account payee bank draft or by use of electronic clearing system through a bank account:

Provided further that in the first year of a new business, salaries paid or payable to employees employed during that previous year shall be deemed to be the additional employee cost;

- (ii) "additional employee" means an employee who has been employed during the previous year and whose employment has the effect of increasing the total number of employees employed by the employer as on the last day of the preceding year, but does not include—
 - (a) an employee whose total salaries are more than ₹ 25,000 per month; or
 - (b) an employee for whom the entire contribution is paid by the Government under the Employees' Pension Scheme notified in accordance with the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952; or
 - (c) an employee employed for a period of less than 248 days during previous year; or
 - (d) an employee who does not participate in the recognised provident fund

✓ Rule 19AB :

Report of an accountant which is required to be furnished by the assessee along with the return of income under clause (c) of sub-section (2) of section 80JJAA shall be in Form No.10DA

Form 10E : Form claiming relief u/s 89(1)

✓ Section 89 : Relief when salary, etc., is paid in arrears or in advance

Where an assessee is in receipt of a sum in the nature of salary, being paid in arrears or in advance or is in receipt, in any one financial year, of salary for more than 12 months or a payment which under the provisions of clause (3) of section 17 is a profit in lieu of salary, or is in receipt of a sum in the nature of family pension as defined in the Explanation to clause (iia) of section 57, being paid in arrears, due to which his total income is assessed at a rate higher than that at which it would otherwise have been assessed, the Assessing Officer shall on an application made to him in this behalf grant such relief as may be prescribed in the Rule 21AA.



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✓ **Rule 21AA :**

Where the assessee, being a Government servant or an employee in a [company, co-operative society, local authority, university, institution, association or body] is entitled to relief under sub-section (1) of section 89, he may furnish to the person responsible for making the payment referred to in sub-section (1) of section 192, the particulars specified in Form No. 10

1. Where to find all these forms?

- Just go login on <https://portal.incometaxindiaefiling.gov.in> with the assessee's login credentials.
- Then go to E-file Tab and select Income Tax Forms.

Summary of All Income Tax Forms Discussed Above

Sr No.	Form	Description	Applicability	Online	Offline	Due Date for Submission	DSC/EVC Mandatory
1	Form 9	Application for grant of approval or continuance thereof to a fund under section 10(23AAA) of the Income-tax Act, 1961	Company, AOP/BOI, Trust, Firm, AJP, LA	Yes	No	Not Applicable	No
2	Form 10BA	Declaration to be filed by the assessee claiming deduction under section 80GG	Individual	Yes	No	Form is to be filed along with return of income [Due date specified u/s 139(1)]	No
3	Form 10CCD	Certificate under subsection (3) of section 80QQB for Authors of certain books in receipt of Royalty income, etc.	Individual	Yes	No	Form is to be filed along with return of income [Due date specified u/s 139(1)]	No
4	Form 10DA	Report under section 80JJAA of the Income Tax Act, 1961	Individual, HUF Company, AOP/BOI, Trust, Firm, AJP, LA	Yes	No	Form is to be filed along with return of income [Due date specified u/s 139(1)]	Yes
5	Form 10E	Relief u/s 89(1)	Individual	Yes	No	Form is to be filed along with return of income [Due date specified u/s 139(1)]	No



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All You Need To Know About "FLU" - Do's & Don't's

Introduction

Article By: Dr.Milan Bhanderi (Consultant-Chest Physician and Pulmonologist at N.M.ViraniWockhardt Hospital, Rajkot)



Dr. Milan Bhanderi
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Flu is seen one of most common viral infection caused by influenza virus that infect nose, throat and lungs. The virus we usually face is Seasonal Flu and swine flu is one of its type.

- Flu occurs throughout year but its peak is seen in (Aug –Feb) when environment has more moisture and cold.
- Flu transmitted from person to person by sneezing, coughing, touching contaminated surface or handshake and hugs.
- Usually flu is self limited viral illness in which you feel sore throat, runny nose, congestion, cough, headache, fever and body ache which usually last for few days.
- One should not be afraid of flu but be responsible and should not neglect the symptoms and consult your doctor.
- Usually in most of people Flu (Swine Flu) is limited to upper respiratory problem but in some case (<1%) like too young (<2 Yrs), too old (>65 Yrs) or with weak immune systems your flu may be catastrophic and can produce lethal pneumonia.
- It is very common >10 Million (1 Crore) cases seen yearly in India and usually seasonal flu leads to mortality in <1% of total cases.

❏ DO'S

- > Don't let flu or fear get you. Consult your primary care physician.
- > Cover your mouth during sneezing & coughing. It prevents transmission of virus to your dear ones.
- > Take rest, drink plenty of fluids orally and symptomatic mediations prescribed by your doctors.
- > Frequently wash your hands by soap and water, avoid too much touching your mouth and nose.
- > Take yearly flu vaccination especially for aged (>65 Yrs), persons with chronic kidney, liver, cardiac, respiratory diseases.

❏ DON'TS

- > Don't go out during active illness; also don't go for work or school.
- > Avoid gathering at home or public place during active illness. It may easily spread by person to person contacts.
- > Don't ignore your illness. If you get persistent high-grade fever or breathlessness, you may need admission.



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Humour Corner





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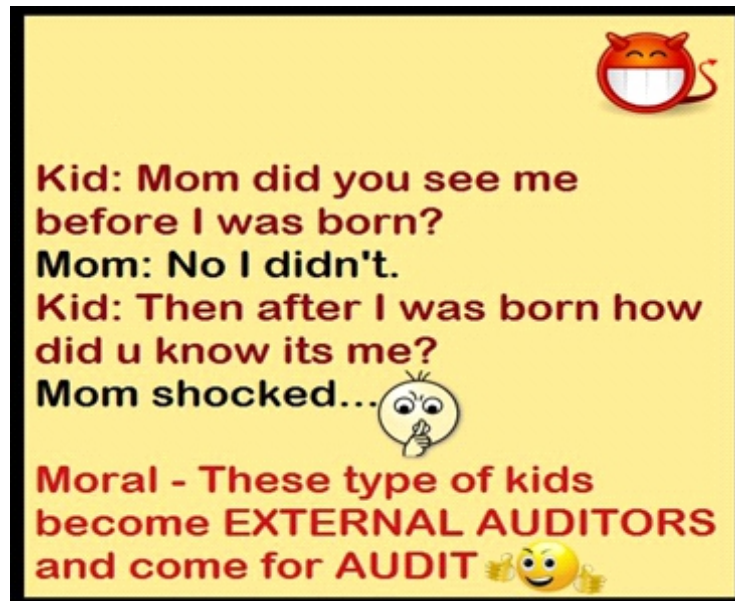
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Mr. Uday Chavda



Kid: Mom did you see me before I was born?
Mom: No I didn't.
Kid: Then after I was born how did u know its me?
Mom shocked...

Moral - These type of kids become **EXTERNAL AUDITORS** and come for **AUDIT**

Ms. Brinda Ahya



How do you keep warm in a cold room?

You go to the corner, because it's always 90 degrees.



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❖ An Art 'Worth of Life' Compiled by Mr. Jay Sheth ❖

Where there is life, there's suffering.

Where there's suffering, there are always lessons.

Where there are lessons, there's always growth.

Where there's growth, there's always hope.

Where there's hope, there's always strength.

Where there's strength, there's always love.

Where there's love, there are always miracles.

Where there are miracles, there's always God.

Where there's God there's always a life new.

❖ Creative Art by Tanvi Mota ❖





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❖ Poster by Ms. Pinal Lakhtariya ❖



❖ Mandala Art by Ms. Aditi Savaliya ❖





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SNAPSHOT OF PAST EVENTS & ACTIVITIES

Treasure Hunt Competition on 4th August 2019 at ICAI Bhawan, Rajkot





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SNAPSHOT OF PAST EVENTS & ACTIVITIES

2 days Workshop exclusive for students on all Practical Aspects of Audit on 6th & 7th August 2019
at ICAI Bhawan, Rajkot by CA. Chandravali Tikmani & CA. Mansi Bhatt from Vadodara





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