

PKMG LAW CHAMBERS

ADVOCATES AND SOLICITORS
MONTHLY LAW REPORT FOR JULY,2018

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REGULATORY UPDATES (Notifications/Circulars)

Notification&Circular No.	Date of issue	Subject
<p>1. Ministry of Corporate Affairs</p> <p>Notification- G.S.R.725(E)</p>	<p>31ST JULY 2018</p>	<p><u>Amendment in the Companies (Accounts) Rules, 2014</u></p> <p>In exercise of the powers conferred by section 134 read with section 469 of the Companies Act, 2013,</p> <p>The Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-</p> <p>1. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2018.</p> <p>(2) They shall come into force on the date of their publication in the Official Gazette.</p> <p>2. In the Companies (Accounts) Rules, 2014, in rule 8,</p> <p>(i) In sub-rule (5), after clause (viii) the following clauses shall be inserted, namely:-</p> <p><i>“(ix) a disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained,</i></p> <p><i>(x) a statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 [14 of 2013],”;</i></p> <p>(ii) after sub-rule (5), the following rule shall be inserted, namely:-</p> <p><i>“(6) This rule shall not apply to One Person Company or Small Company” . ;</i></p> <p>(iii) after rule 8, the following rule shall be inserted, namely:-</p> <p>“8A. Matters to be included in Board’s Report for One Person Company and Small Company.-</p> <p>(1) The Board’s Report of One Person Company and Small Company shall be prepared based on the stand alone financial statement of the company, which shall be in abridged form and</p>

		<p>contain the following:-</p> <p>(a) the web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed;</p> <p>(b) number of meetings of the Board;</p> <p>(c) Directors' Responsibility Statement as referred to in sub-section (5) of section 134;</p> <p>(d) details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government;</p> <p>(e) explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report;</p> <p>(f) the state of the company's affairs;</p> <p>(g) the financial summary or highlights;</p> <p>(h) material changes from the date of closure of the financial year in the nature of business and their effect on the financial position of the company;</p> <p>(i) the details of directors who were appointed or have resigned during the year;</p> <p>(j) the details or significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.</p> <p>(2) The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form AOC-2."</p>
<p>2. MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION – S.O. 3684(E)</p>	<p>27TH JULY 2018</p>	<p><u>Enforcement of Section 5&6 of the Companies (Amendment) Act, 2017</u></p> <p>In exercise of the powers conferred by sub-section (2) of section 1 of the Companies (Amendment) Act, 2017, the Central Government hereby appoints the day of 27th July, 2018 as the date on which the following provisions of the said Act shall come into force, namely :-</p> <ol style="list-style-type: none"> 1. Section 5; and 2. Section 6 <p><u>NOTES</u></p> <p>Section 5- Amendment in section 7(1)(c) of Companies Act 2013</p> <p>Section 6- Amendment in Section 12(1) & 12(4)</p>

		<i>of Companies Act,2013</i>
<p>3.MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION - G.S.R. 708 (E).—</p>	27 TH JULY 2018	<p><u>Amendment in the Companies (Incorporation) Rules, 2014</u></p> <p>In exercise of the powers conferred by section 3, sub-section (1) of section 7 and sub-sections (1)and (2) of section 469 of the Companies Act, 2013 ,</p> <p>The Central Government hereby makes the following rules further to amend the Companies (Incorporation) Rules, 2014, namely: -</p> <p>1. (1) These rules may be called the Companies (Incorporation) Third Amendment Rules, 2018.</p> <p>(2) They shall come into force on the date of their publication in the official Gazette.</p> <p>2. In the Companies (Incorporation) Rules, 2014.</p> <p>(a) in rule 3, for Explanation to sub-rule (1), the following shall be substituted, namely:-</p> <p>“Explanation I. - For the purposes of this rule, the term "resident in India" means a person who has stayed in India for a period of not less than one hundred and eighty two days during the immediately preceding financial year.</p> <p>Explanation II.- For the purposes of this rule, while counting the number of days of stay of a director in India for the financial year 2018-2019, any period of stay between 01.01.2018 till the date of notification of this rule shall also be counted”;</p> <p>(b) for rule 15, the following shall be substituted, namely:-</p> <p>“15. Declaration from Subscribers and First Directors.- For the purposes of clause (c) of sub-section (1) of section 7, the declaration shall be submitted by each of the subscribers to the memorandum and each of the first directors named in the articles in Form No.INC-9.” ; (c) in Form No. INC-9, for the word ‘Affidavit’, the word ‘Declaration’ shall be substituted;</p> <p>(d) in Form No. INC-32, (SPICe), in the List of Attachments, in item number 3, for the words and brackets “Affidavit and declaration by first subscriber(s) and director(s)” the words and brackets “Declaration by first subscriber(s) and</p>

		director(s)" shall be substituted.
<p style="text-align: center;">4. MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION- G.S.R. 615(E)</p>	5 TH JULY 2018	<p><u>Amendment in the Companies (Appointment and Qualification of Directors) Rules, 2014</u></p> <p>In exercise of the powers conferred under second proviso to sub-section (1), sub-section (4), sub-section (6) of section 149, sub-section (3) and (4) of section 150, section 151, sub-section (5) of section 152, section 153, section 154, section 157, section 160, sub-section (1) of section 168 of and section 170 read with section 469 of the Companies Act, 2013 ,</p> <p>The Central Government hereby makes the following rules further to amend the Companies (Appointment and Qualification of Directors) Rules, 2014, namely: -</p> <p>1. (1) These rules may be called the Companies (Appointment and Qualification of Directors) fourth Amendment Rules, 2018.</p> <p>(2) They shall come into force from 10th July, 2018.</p> <p>2. In the Companies (Appointment and Qualification of Directors) Rules, 2014,</p> <p>3. (i) The rule 11 shall be renumbered as sub-rule (1) thereof and after sub-rule(1) as so renumbered, the following sub-rules shall be inserted, namely:-</p> <p>"(2) The Central Government or Regional Director (Northern Region), or any officer authorised by the Central Government or Regional Director (Northern Region) shall, deactivate the Director Identification Number (DIN), of an individual who does not intimate his particulars in e-form DIR-3-KYC within stipulated time in accordance with Rule 12A.</p> <p>(3) The de-activated DIN shall be re-activated only after e-form DIR-3-KYC is filed along with fee as prescribed under Companies (Registration Offices and Fees) Rules, 2014.</p> <p>(ii) after rule 12, the following shall be inserted, namely:-</p> <p>"12A Directors KYC:- Every individual who has been allotted a Director Identification Number (DIN) as on 31st March of a financial year as per these rules shall, submit e-form DIR-3-KYC to the Central Government on or before 30th April</p>

		<p>of immediate next financial year. Provided that every individual who has already been allotted a Director Identification Number (DIN) as at 31st March, 2018, shall submit e-form DIR-3 KYC on or before 31st August, 2018.”; (iii) In the Annexure after Form DIR-3 the following Form shall be inserted:-</p>
<p>5. MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION-S.O.3430(E)</p>	<p>12TH JULY 2018</p>	<p><u>Establishment of Cuttack Bench of The National Company Law Tribunal, at Cuttack</u></p> <p>In exercise of the powers conferred by sub-section (1) of section 419 of the Companies Act, 2013, The Central Government hereby establishes The National Company Law Tribunal, Cuttack Bench at Cuttack and for the said purpose further amends the notification of the Ministry of Corporate Affairs number S.O. 1935 (E), dated the 1st day of June, 2016, namely: In the said notification, in the Table - (i) in serial number 9, in column number (4), the entry “(3) State of Odisha”, shall be omitted; (ii) in serial number 10, in column number (4), the entry “(1) State of Chhattisgarh”, shall be omitted; (iii) after serial number 11 and the entries relating thereto, the following shall be inserted namely:- “12 National Company Law Tribunal, Cuttack Bench, Cuttack (1) State of Odisha (2) State of Chhattisgarh”.</p> <p>3. This notification shall come into force on the 15th July, 2018.</p>

<p>7. MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION-. S.O.3300(E).</p>	<p>5TH JULY 2018</p>	<p><u>Enforcement of Section 15,16,75&76 of the Companies(Amendment) Act, 2017</u></p> <p>In exercise of the powers conferred by sub-section (2) of section 1 of the Companies(Amendment) Act, 2017</p> <p>The Central Government hereby appoints the 15th August, 2018 as the date on which the following provisions of the Companies (Amendment) Act, 2017 shall come into force, namely :-</p> <p>(1)Section 15; (2) Section 16; (3) Section 75; and (4) Section 76.</p> <p><u>NOTES:</u></p> <p>Section 15- Amendment in section73(2) of Companies Act,2013</p> <p>Section 16- Amendment in section 74(1)(b) of Companies Act,2013</p> <p>Section 75- Amendment in Section 366 of Companies Act,2013</p> <p>Section 76- Amendment in Section 374 of Companies Act,2013</p>
<p>8. MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION-G.S.R 614(E)</p>	<p>5TH JULY 2018</p>	<p><u>Amendment in the Companies (Registration of Charges) Rules, 2014</u></p> <p>In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 ,</p> <p>The Central Government hereby makes the following rules further to amend the Companies (Registration of Charges) Rules, 2014, namely:—</p> <p>1. (1) These rules may be called the Companies (Registration of Charges) Amendment Rules, 2018.</p> <p>(2) They shall come into force from the date of their publication in the Official Gazette.</p> <p>2. In the Companies (Registration of Charges) Rules, 2014,</p> <p>(i) in rule 3, in sub-rule (1), for the words “and filed”, the words “shall be filed” shall be substituted;</p> <p>(ii) for sub-rule (1) of rule 8, the following shall</p>

		<p>be substituted namely;-</p> <p>“8. “(1) A company or charge holder shall within a period of three hundred days from the date of the payment or satisfaction in full of any charge registered under Chapter VI, give intimation of the same to the Registrar in Form No. CHG-4 along with the fee.”</p> <p>(iii) In rule 12, in sub-rule (1), for the words “within thirty days” the words “within a period of three hundred days” shall be substituted.</p>
<p>9. MINISTRY OF CORPORATE AFFAIRS</p> <p>NOTIFICATION-G.S.R. 612 (E).</p>	<p>5TH JULY 2018</p>	<p><u>Amendment in the Companies (Acceptance of Deposits) Rules, 2014</u></p> <p>In exercise of the powers conferred by section 73 and section 74 read with sub-section (1) and sub-section (2) of section 469 of the Companies Act, 2013,</p> <p>The Central Government in consultation with the Reserve Bank of India , hereby makes the following rules further to amend the Companies (Acceptance of Deposits) Rules, 2014, namely:-</p> <p>(1) These rules may be called the Companies (Acceptance of Deposits) Amendment Rules, 2018.</p> <p>(2) They shall come into force on 15th August, 2018</p> <p>2. In the Companies (Acceptance of Deposits) Rules, 2014</p> <p>(a) in rule 4, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:—</p> <p>“Provided further that a certificate of the statutory auditor of the company shall be attached in Form DPT-1, stating that the company has not committed default in the repayment of deposits or in the payment of interest on such deposits accepted either before or after the commencement of the Act and in case a company had committed a default in the repayment of deposits accepted either before or after the commencement of the Act or in the payment of interest on such deposits, a certificate of the statutory auditor of the company shall be attached in Form DPT-1, stating that the company had made good the default and a period of five years has lapsed since the date of making good the default as the case may be.”;</p>

		(b) rule 5 shall be omitted; (c) in rule 13, for the proviso, the following shall be substituted, namely:- “Provided that the amount remaining deposited shall not at any time fall below twenty per cent. of the amount of deposits maturing during the financial year.”; (d) in rule 14, in sub-rule (1), clause (k) shall be omitted;
10. MINISTRY OF CORPORATE AFFAIRS NOTIFICATION-S.O.3299 (E)	5TH JULY 2018	<u>Enforcement of Section 20 of the Companies(Amendment) Act, 2017</u> In exercise of the powers conferred by sub-section (2) of section 1 of the Companies(Amendment) Act, 2017, The Central Government hereby appoints the 5TH July, 2018 as the date on which the provisions of Section 20 of the said Act shall come into force. <u>NOTES :</u> Section 20 – Amendment in Section 82 of Companies Act,2013 [i.e,Company to report satisfaction of charge.]

Companies Act, 2013 Case Studies **By Advocate P.K Mittal, +91-9811044365**

- High court held that the Appeal is liable to be dismissed for want of existence of a question of law. Where appellant is unable to frame any question of law the appeal becomes not maintainable u/s 10F of Companies act, 1956. **Tacel sanitary ware (P). Ltd. & ors. MANU/TN/3738/2017**
- NCLAT held that the notice of board meeting or general meeting has to be serve alongwith agenda and other documents. The mere sending of calender of events doesn't qualify as service of notice. Thus, the meeting held without notice to the majority shareholder for increasing authorized share capital is invalid.
Ajith kunimal venugopal v. Oil tools international service (P.) Ltd. MANU/NL/0125/2018

- NCLAT held that where there were conflicting documents, some showing that respondents were members of the company at some point of time, while others showing that they were not members, and the respondents made an application for waiver of conditions precedent for filling petition u/s 397 of Companies act 1956 and the NCLT allow such waiver exercising its discretion u/s 244 of Companies Act, 2013. Then such waiver shall be held valid and justified. **NASIK DIOCESAN TRUST ASS. (P.) LTD. MANU/NL/0145/2018**

- Where the directors has been disqualified by ROC and to avail the benefits of Condonation of Delay Scheme, the NCLT in interest of Company to take advantage of scheme appointed independent auditor in respondent Company to complete the audit in time bound manner i.e, before 31 march 2018. **SP gupta and ors. V. International commenter ltd. And ors. MANU/NL/0082/2018**

- NCLAT allowed the appeal filed by corporate debtor and granted the extension period of 90 days beyond 180 days. It held that where the case justify the extension of period, it cannot be rejected by NCLT on the ground that commitee of creditors or resolution professional has not justified their performace during the 180 days. It is the duty of NCLT to extend the period instead of going into liquidation. **Quantum Ltd. Vs. Indus finance corporation ltd MANU/NL/0024/2018**

**Insolvency and Bankruptcy Code, 2016 Judgements
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- NCLAT held that the order of moratorium is applicable to proceedings against the Corporate Debtor and the guarantor, if pending before any court. It is not applicable for triggering corporate insolvency resolution process u/s 7 or 9 of IBC against the personal guarantor or corporate debtor. **ICICI BANK LTD. VS. VISTA STEEL (P.) LTD. MANU/NL/0087/2018**

- NCLAT held that where subject matter justifies to extend the period of corporate insolvency resolution process and application u/s 12(2) of IBC, has not been rejected on the ground that the committee of creditors or resolution professional has not justified their performance during the 180 days in such circumstances, the NCLT have to extend the period, and not pass order for liquidation.

Amar Remedies Ltd. VS. IDBI Bank Ltd. And Ors.
MANU/NL/0032/2018

- NCLAT held that where the corporate debtor admits the claim and the Corporate insolvency resolution process has started then the Corporate debtor cannot take plea of any mismatch in figures of debt amount. Mere mismatch of the figures will ipso facto not invalidate the order initiating 'Corporate insolvency resolution process' u/s 7 of IBC. **AJAY AGARWAL VS. CENTRAL BANK OF INDIA AND STATE BANK OF INDIA 2018 145 CLA 13 (NCLAT)**

- NCLT held that merely entering into Consent terms, will not change the nature of operational debt into financial debt, The nature of the claim remains the same. Where the Corporate Debtor has defaulted in making payments as stated in the Consent terms and there is no dispute in existence in regard to the services provided by the petitioner, The Company petition is liable to be admitted.
DBM GEOTECHNICS & CONSTRUCTION(P.) LTD V. DIGHI PORT LTD. MANU/NC/5468/2018

- NCLAT held that it is settled law that the legislature can authorise an executive authority to modify either existing or future laws but not any of the essential feature. where the Removal of difficulties Order, 2017 vide notification no. S.O 1683(E) dated 24/05/2017 is not for removing difficulty in giving effect to the I&B code, the NCLAT cannot act pursuant to such order to entertain the appeal.
GMB CERAMICS LTD. VS. SPARTEK CERAMICS INDIA LTD. & ORS. 2018 145 CLA 82(NCLAT)

- NCLAT allows appeal challenging NCLT order filed u/s 10 of IBC. It held that where the Resolution process starts and ultimately fails because of non-approval of the Resolution Plan, at that stage provisions of Articles of Association cannot be given effect nor the approval of the shareholders can be taken. And hence, the order of NCLT admitting petition filed u/s 10 shall be liable to Set aside.
LSI-203-NCLAT-2018(NDEL)

**Income Tax Circulars, Notifications and Press Release
By CA Manoj Kumar Mittal, +91-9810764620**

AMENDMENT IN FORMAT OF TAX AUDIT REPORT

The Central Board of Direct Taxes (CBDT) issued notification No. 33/2018 on 20 July 2018 amending the report format of tax audit. These amendments to Tax Audit Report will come in force from **20 August 2018, which implies that the tax audits filed** with the Income-tax on or after 20 August 2018 will have to be in the amended Tax Audit Report.

Tax Audit Report (Form 3CD) AY 2018-19 – Amendments and Detailed Analysis

A. Serial no. 4 of Form 3CD

- a) After the words "sales tax," the words "goods and services tax," shall be inserted;
- b) After the words "registration number or", the words "GST number or" shall be inserted.

B. Serial no. 19 and 24 of Form 3CD – Deduction for investment in new plant or machinery

- a) In serial number 19, in the table, after the row with entry "32AC", the row with entry "32AD" shall be inserted;
- b) In serial number 24, after the words "32AC or", the words "32AD or" shall be inserted;
- c) This section allows deduction in respect of investment made in new plant or machinery in notified backward areas of Andhra Pradesh, Bihar, Telangana and West Bengal. This clause was inserted by the Finance Act, 2015 w.e.f 1-04-2016.

C. Serial no. 26 – Section 43B Certain deductions on actual payment basis

- a) for the words "or (f)", the words ", (f) or (g)" shall be substituted;
- b) Clause g of section 43B has been added for reporting under this clause which pertains to allowing of liability outstanding towards Indian Railways for use of their assets, on actual payment basis.

D. Serial no 29A – New clause introduced for section 56(2)(ix) of the Act

- a) After serial no 29, the 29A has been inserted
 - 29A.** (a) *Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)*
 - (b) *If yes, please furnish the following details:*
 - (i) *Nature of income:*
 - (ii) *Amount thereof:*

E. Serial no. 29B – New clause introduced for section 56(2)(x) of the Act

- 29B.** (a) *Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)*
- (b) *If yes, please furnish the following details:*
 - (i) *Nature of income:*

(ii) Amount (in Rs.) thereof:";

F. Serial no. 30A – New clause introduced for section 92CE of the Act ('Secondary adjustment')

a) Section 92CE was introduced by the Finance Act, 2017 which brought in the concept of **secondary adjustment in the Act. According to this section, where there has been any primary transfer pricing** adjustments made in the case of an assessee, under various circumstances (viz. suo motu by the assessee, by the assessing officer, as per safe harbour rules, etc.), the assessee is required to make a secondary adjustment provided:

- Such primary adjustment is more than 1 crore; and
- The adjustment pertains to assessment year on or after 1 April 2016

b) **30A.** (a) *Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? (Yes/No)*

(b) *If yes, please furnish the following details:*

(i) *Under which clause of sub-section (1) of section 92CE primary adjustment is made?*

(ii) *Amount (in Rs.) of primary adjustment:*

(iii) *Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)*

(iv) *If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)*

(v) *If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time. (RULE 10CB)*

G. Serial no. 30B – New clause introduced for section 94B of the Act ('Thin Capitalisation')

a) Section 94B was introduced in Finance Act 2017 to limit the interest deduction in certain cases and to bring in the concept of 'Thin Capitalization'

- **'Thin Capitalisation' is a situation where an entity is financed at a relatively high level of debt** compared to equity. Some multinational companies engage in aggressive tax planning techniques such as placing higher levels of third party debt in high tax countries, using intra group loans to generate interest deductions in excess of their actual third party interest expense, using third party or intra group financing to fund the generation of tax exempt income.

H. Serial no. 30C – New clause introduced for section 96 of the Act ('GAAR')

(a) *Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No)*

(b) *If yes, please specify:—*

(i) *Nature of the impermissible avoidance arrangement:*

(ii) *Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement*

Illustration – An investment banker has provided advice from jurisdiction X to an Indian resident. There is no DTA between India and Jurisdiction X. The amount will be taxable in India as FTS. However the documents are arranged by the investment advisor as if it has been rendered from UK. Under the India-UK DTA, the amount is not taxable. This transaction will be considered as tainted.

I. Serial no. 36A – New clause for details regarding deemed dividend u/s 2(22)(e) of the Act

36A. (a) *Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No)*

(b) *If yes, please furnish the following details:—*

(i) *Amount received (in Rs.)*

(ii) *Date of receipt:";*

Income Tax Case Studies
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Ghai Construction State of Maharashtra [2009] 184 Taxman 52 (Bom.)

The Court explained that the audit under section 44AB was introduced following the recommendations of the Wanchoo Committee in its final report in December 1971. The Wanchoo Committee, *inter alia*, recommended mandatory audit at least in the big cases. The recommendation was with a view to saving considerable time for the Assessing Officer which could then be utilized by them for more important investigational aspect of a case.

The Finance Minister's speech presenting the Union Budget for 1984-85 explains the rationale as "*intended to ensure that the books of account and other records are properly maintained and faithfully reflect the true income of the taxpayer.*" Hence the whole idea of audit u/s 44AB of the Income Tax Act, 1961 was to ensure that the books are correctly maintained and income is rightly computed as per the provisions of the law.

Penalty for furnishing incorrect information in reports or certificates

271J. Without prejudice to the provisions of this Act, where the Assessing Officer or the Commissioner (Appeals), in the course of any proceedings under this Act, finds that an accountant or a merchant banker or a registered valuer has furnished incorrect information in any report or certificate furnished under

any provision of this Act or the rules made thereunder, the Assessing Officer or the Commissioner (Appeals) may direct that such accountant or merchant banker or registered valuer, as the case may be, shall pay, by way of penalty, a sum of ten thousand rupees for each such report or certificate.

COMPLIANCE CALENDER DURING THE MONTH OF AUGUST 2018

S.NO	Date	Particulars	Form
1.	7th August 2018	Monthly payment of TDS/TCS deducted/collected in July 2018	Challan No. ITNS-281
2.	7th August 2018	Monthly submission of forms as received in July 2018	Form No. 27C (TCS)
3.	10 th August 2018	Filling of monthly Gst Return	GSTR 1
4.	15th August 2018	Monthly payment of ESI for July 2018 (Applicable for Salary upto Rs. 21,000 instead of 15,000 earlier)	ESI Challan
5.	15th August 2018	Quarterly Issue TDS Certificate for June 2018	Form 16 A
6.	15th August 2018	Monthly E-Payment for PF for July 2018	Electronic Challan cum Return (ECR)
7.	31st August 2018	Yearly filling of I.T. Returns by Individuals, HUF (Without Audit) for March 2018	Form No. ITR -1,2,3,4
8.	31st August 2018	Yearly filling of I.T. Returns by Firm, AOPs, BOIs (Without Audit) for March 2018	Form No. ITR -5
9.	31st August 2018	Yearly filling of I.T. Returns by Trusts, Political Party etc (Without Audit) for March 2018	Form No. ITR -7

OUR PUBLICATIONS

Our Article on the topic “**SHOW CAUSE NOTICE IN GST REGIME – IT’S INGREDIENT (PART I)**” has been published in the journal ‘**GST PROFESSIONALS’ VOLUME 4 (ISSUE 1),JULY 2018.**

You can easily get access to our latest article through visiting our website.

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BY: PRADEEP K. MITTAL

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