



E-Newsletter of the Guwahati Branch of EIRC of
The Institute of Chartered Accountants of India
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Guwahati@ICAI

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CA. Ravi Kumar Patwa (Ex-Officio)



From the Chairman's Desk



Dear Members,

We are always on the try to update the members of the latest developments in our profession. During the month of July, we had organized various seminars viz. CPE Seminar on Annual Budget where speakers like CA (Dr.) Girish Ahuja and CA (Dr.) Dhanpat Ram Agarwal were present, and CA Students Conference. Both the programs were organized in the branch premises. The Students Conference was attended by the ICAI President and a number of other Central Council Members. Students from various parts of the country took part in the conference and got the opportunity to interact with the top bosses of the Institute.

The Branch is developing a mobile app so as to put the activities of the branch easily accessible for the members. Thus, we request members to provide us with their valuable suggestions and inputs so that we can introduce newer ideas in the same.

I also would like to request members to contribute articles in the newsletter so that all members can get the benefit of the matters published in the branch newsletter.

July to September shall be a highly hectic month for all of us as a number of due dates are coming together in these months and thus we have to plan our work properly and move forward.

Through this newsletter I again appeal all the members to kindly contribute towards the CABF fund and support our needy members. CABF is a noble initiative of the ICAI and is designed to support the needy members, students and their families.

I conclude my message with the same belief of your continued support and guidance.

Regards,

CA. Dhiraj Kumar Jain
Branch Chairman



From the Editor's Desk

Dear Colleagues,

I hereby convey my heartfelt gratitude to all the members for their continued support with their articles, inputs and encouragement which enables us to successfully release the branch newsletter in a timely manner.

Branch Newsletter is an opportunity before us to update our members on all the latest activities of the Branch during the past month and we are continuously working towards it. However, your valuable inputs are solicited for further improvement in the newsletter.

The coming months shall be highly busy for the profession as we shall have to summarise all the voluminous and time taking works in the coming months by way of GST Audits and Annual Returns, Income Tax Returns, Tax Audits etc. But to do these functions we have to be updated and in pace with the latest developments.

I would like to further request all members to contribute articles to the branch newsletter so that we can make value addition to our branch newsletter

The Branch has requested members to generously contribute towards the Chartered Accountants Benevolent Fund (CABF) so that the ICAI can extend its support to the needy friends of ours. In this context, I also would like to request all members of our branch to contribute to the fund to the extent possible.

Regards,

CA. Ayush Saraf
Editor



Articles

Some Important Advance Rulings under GST



CA. Manoj Nahata

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ISSUE	DECISION
1) Whether the procedure to raise invoice from one state for imports received at another state, where the person does not have separate registration, and charging IGST is correct? Whether the person is allowed to do transactions from the place wherefrom invoices are issued and mention the GSTIN of the same state to dispatch goods from importing state?	<p>Held: Yes.</p> <p><i>M/s Aarel Import Export Pvt. Ltd., AAR Maharashtra</i></p> <p>The Authority found that as per the provisions of section-7(2) of the IGST Act, 2017 supply of goods imported into India shall be treated as supply of goods in the course of inter-state trade or commerce and liable to IGST (under section-5 of IGST Act) at the point when custom duties are levied on the goods. Again in case of goods imported into India, the place of supply shall be the location of the importer. In the present case, the place of supply is the location of the importer who is situated in the Maharashtra and hence the applicant will be clearing the goods by paying IGST using GSTIN of Mumbai, Maharashtra. Since the applicant has no establishment or GSTIN of Odisha, the applicant can clear the goods on the basis of invoices issued by Mumbai head office and therefore need not to take registration in Odisha. Answering to the second question, the Authority stated that the applicant can raise invoice upon the customers of Odisha in the GSTIN of the Mumbai, Maharashtra. The GSTIN of Mumbai Head Office shall be used in E-Way bills.</p> <p>Note: Similar ruling was also issued earlier by the AAR Maharashtra in case of <i>M/S. Sonkamal Enterprises Pvt Ltd.</i></p>



Articles

Some Important Advance Rulings under GST

Contd....

ISSUE	DECISION
2) Whether services provided by way of conservancy/solid waste management service to Conservancy Department of Municipal Corporation is exempt under GST?	<p>Held: Yes</p> <p><i>Indrajit Singh-AAR West Bengal</i></p> <p>The Authority ruled that the Applicant's supply to the Howrah Municipal Corporation, as described in para 3.5, is exempt from the payment of GST under Sl. No. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28-6-2017. The provisions of section 51 and, for that matter, Notification No. 50/2018 - Central Tax dated 13-9-2018 and State Government Order No. 6284 - F(Y) dated 28-9-2018, to the extent they mandate and deal with the mechanism of TDS, do not apply to his supply.</p>
3) Whether sweeping service to the Housing Directorate of Government of West Bengal is exempt from payment of GST in terms of Notification No 12/2017-CT (Rate) dated 28.06.2017?	<p>Held: Yes</p> <p><i>M/s. NIS Management Ltd.-AAR West Bengal</i></p> <p>The Authority ruled that Sweeping Service provided by the applicant to the Housing Directorate of the Government of West Bengal, cannot be classified as an activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution. The exemption under Sl No. 3 or 3A, as the case may be, of Notification No 12/2017-CT (Rate) dated 28.06.2017 and WB Govt Gazette Notification-1136-FT dated 28.06.2017 is not, therefore, applicable to such supplies.</p>



Articles

Some Important Advance Rulings under GST

Contd....

ISSUE	DECISION
4) Whether exemption from payment of GST is available to a society providing Security services and Scavenging services to various hospitals under the State Government as well as the Central Government in terms of Notification No 12/2017-CT(Rate) dated 28.06.2017 and West Bengal Government Gazette Notification-1136-FT dated 28.06.2017, as amended?	<p>Held: No</p> <p><i>Ex-Servicemen Resettlement Society-AAR West Bengal</i></p> <p>The Authority ruled that the benefit of exemption from the payment of GST is not available to the applicant under Notification No 12/2017-CT(Rate) dated 28.06.2017 and WB Govt Gazette Notification-1136-FT dated 28.06.2017, as amended, for the supply of Security Services and the bundle of service that he describes as 'Scavenging Services'.</p>
5) Whether the Bounce Charges collected by a bank for dishonor of cheques should be treated as a supply under the GST regime?	<p>Held: Yes</p> <p><i>Bajaj Finance Ltd.-AAR Maharashtra</i></p> <p>The Authority ruled that there is a clear understanding or agreement between the parties in the present case to foresee and tolerate an act or a situation of default on the part of the client for a monetary consideration which is actually a consideration received by the applicant, though in the agreement they may be giving this consideration, other names such as 'penal charges', penalty, Bounce Charges, etc., as thought proper by them, but these different nomenclatures in their Agreement would in no way change the actual nature of monetary "consideration" which would clearly be taxable for the supply of services as per Sr.No.5(e) of schedule-II of the CGST Act, 2018.</p>



BRANCH ACTIVITIES



CPE Seminar on Annual Budget where speakers like CA (Dr.) Girish Ahuja and CA (Dr.) Dhanpat Ram Agarwal were present.



CA Students Conference was organized on 12th and 13th July, 2019 and was attended by the ICAI President and a number of other Central Council Members.

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MANAGING COMMITTEE

REQUEST FOR CONTRIBUTION TO -CHARTERED ACCOUNTANTS BENEVOLENT FUND (CABF)

APPEAL TO MEMBERS

The Guwahati Branch of EIRC of ICAI hereby requests all its members to contribute generously towards the CABF and help the Institute in extending support towards needy chartered accountants and their families. Donors may kindly contact Branch Chairman for the same.

MANAGING COMMITTEE OF GUWAHATI BRANCH OF EIRC OF ICAI FOR THE PERIOD 2019-2020

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