



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(SETUP BY AN ACT OF PARLIAMENT)

BHUJ BRANCH OF ICAI (WIRC)

KATIRA COMPLEX, SANSKAR NAGAR RD, SANSKAR NAGAR, BHUJ, GUJARAT 370001

E-NEWSLETTER

HAPPY
Diwali
FESTIVAL OF LIGHTS



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Chairperson's Communique



Another productive and dynamic month has gone by that overflowed with activities aimed towards professional and personal development of our members.

- During the month of October, Bhuj Branch of ICAI and The Kutch Tax Consultant Association had jointly organised Seminar on Discussion on Latest Judgements in Income Tax and GST by **CA Kapil Thacker and CA Deep Koradia**.
- In coming month we are planning to organise CPE seminar on Audit Assurance and Ethics.

I take this occurrence to remark a sense of gratefulness to the faculties for enriching the members with their knowledge and branch Managing Committee for their joint participation.

With Regards,

CA Jagdish Hirani

Chairperson – Bhuj Branch of WIRC of ICAI.

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RCM on Renting of Commercial Property W.E.F. 10-10-2024

[Renting of “Any Immovable Property other than residential Property”]

-CA Deep Koradia B.Com., FCA, DISA(ICAI)

Sr No	Supplier	Recipient	Taxability
1	Unregistered	Unregistered	No GST [No Compulsory Registration to Recipient]
2	Unregistered	Registered	RCM
3	Registered	Registered	FCM
4	Registered	Unregistered	FCM



- When “Supplier of Renting of such commercial property” only engaged in such services attracting RCM, Even after crossing the threshold of 20 Lakh, do not required to get Registered under GST [taking benefit of NN 05-2017 CT dated 19-06-2017]

RCM & GST-TDS on Metal Scrap W.E.F. 10-10-2024

[Metal Scrap Falling under chapter 72 to 81]

Sr No	Supplier	Recipient	Applicability to Supplier	Applicability to Recipient
1	Unregistered	Unregistered	No GST to Supplier	No TDS, NO RCM
2	Registered	Registered	FCM	GST-TDS @ 2% if Contract Value is above 2.5L, No RCM
3	Unregistered	Registered	No GST to Supplier	RCM applicable, No GST-TDS
4	Registered	Unregistered	FCM	No TDS, NO RCM

- The Supplier [Metal Scrap dealer] falling under Chapter 72 to 81 – if Turnover exceeds 20Lakhs, is compulsorily required to take Registration, irrespective of applicability of RCM
- Upon Registration of the supplier, Transaction will be Covered under FCM
- The Recipient is required to take separate Registration, when liable to Deduct GST-TDS. [Use Category “Others > Metal Scrap Dealer” while applying for New Reg.]

NIFTY Correction & factors affecting Indian markets

CA Jigar Kshatriya B.Com., ACA

The Nifty 50 experienced its worst monthly performance since March 2020 in October 2024, with a decline of over 6.2% and correcting 9.37% from its all-time highs of 26277 to 23816 as of Now. This sharp correction came after a strong run-up in the first nine months of the year. In October 2024, foreign institutional investors (FIIs) pulled out a record Rs 1,14, 445.89 crore from Indian stock market. The FIIs selloff is higher compared to the buying of RS 1,07,254.68 crore by domestic institutional investors (DIIs) in the month.



Nifty Monthly Returns														capitalmind
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	
Median	-0.3%	1.2%	-0.2%	1.1%	0.9%	1.6%	2.4%	0.6%	1.7%	-0.2%	2.4%	3.2%	11.4%	
SD	7.1%	5.5%	8.0%	6.3%	8.4%	6.2%	5.1%	5.4%	6.5%	7.8%	6.5%	4.7%	28.8%	
Avg	0.0%	0.9%	-0.3%	1.6%	1.1%	1.4%	1.9%	0.9%	0.9%	-0.4%	1.5%	3.2%	14.2%	
2024	0.0%	1.2%	1.6%	1.2%	-0.3%	6.6%	3.9%	1.1%	2.3%	-6.2%			11.4%	
2023	-2.4%	-2.0%	0.3%	4.1%	2.6%	3.5%	2.9%	-2.5%	2.0%	-2.8%	5.5%	7.9%	20.0%	
2022	-0.1%	-3.1%	4.0%	-2.1%	-3.0%	-4.8%	8.7%	3.5%	-3.7%	5.4%	4.1%	-3.5%	4.3%	
2021	-2.5%	6.6%	1.1%	-0.4%	6.5%	0.9%	0.3%	8.7%	2.8%	0.3%	-3.9%	2.2%	24.1%	
2020	-1.7%	-6.4%	-23.2%	14.7%	-2.8%	7.5%	7.5%	2.8%	-1.2%	3.5%	11.4%	7.8%	14.9%	
2019	-0.3%	-0.4%	7.7%	1.1%	1.5%	-1.1%	-5.7%	-0.9%	4.1%	3.5%	1.5%	0.9%	12.0%	
2018	4.7%	-4.9%	-3.6%	6.2%	0.0%	-0.2%	6.0%	2.9%	-6.4%	-5.0%	4.7%	-0.1%	3.2%	
2017	4.6%	3.7%	3.3%	1.4%	3.4%	-1.0%	5.8%	-1.6%	-1.3%	5.6%	-1.1%	3.0%	28.6%	
2016	-4.8%	-7.6%	10.8%	1.4%	4.0%	1.6%	4.2%	1.7%	-2.0%	0.2%	-4.7%	-0.5%	3.0%	
2015	6.4%	1.1%	-4.6%	-3.6%	3.1%	-0.8%	2.0%	-6.6%	-0.3%	1.5%	-1.6%	0.1%	-4.1%	
2014	-3.4%	3.1%	6.8%	-0.1%	8.0%	5.3%	1.4%	3.0%	0.1%	4.5%	3.2%	-3.6%	31.4%	
2013	2.2%	-5.7%	-0.2%	4.4%	0.9%	-2.4%	-1.7%	-5.8%	6.1%	9.8%	-2.0%	2.1%	6.8%	
2012	12.4%	3.6%	-1.7%	-0.9%	-6.2%	5.4%	0.7%	0.6%	8.5%	-1.5%	4.6%	0.4%	27.7%	
2011	-10.2%	-3.1%	9.4%	-1.4%	-3.3%	1.6%	-2.9%	-8.8%	-1.2%	7.8%	-9.3%	-4.3%	-24.6%	
2010	-6.1%	0.8%	6.6%	0.6%	-3.6%	4.4%	1.0%	0.6%	11.6%	-0.2%	-2.6%	4.6%	17.9%	
2009	-2.9%	-3.9%	9.3%	15.0%	28.1%	-3.5%	8.0%	0.6%	9.0%	-7.3%	6.8%	3.3%	75.8%	
2008	-16.3%	1.7%	-9.4%	9.1%	-5.7%	-17.0%	7.2%	0.6%	-10.1%	-26.4%	-4.5%	7.4%	-51.8%	
2007	2.9%	-8.3%	2.0%	7.0%	5.1%	0.5%	4.9%	-1.4%	12.5%	17.5%	-2.3%	6.5%	54.8%	
2006	5.8%	2.5%	10.7%	4.6%	-13.7%	1.9%	0.5%	8.6%	5.1%	4.3%	5.6%	0.3%	39.8%	
2005	-1.1%	2.2%	-3.2%	-6.5%	9.7%	6.4%	4.1%	3.1%	9.1%	-8.9%	11.9%	6.9%	36.3%	
2004	-3.7%	-0.5%	-1.6%	1.4%	-17.4%	1.5%	8.4%	0.0%	7.0%	2.4%	9.6%	6.2%	10.7%	
2003	-4.7%	2.1%	-8.0%	-4.5%	7.8%	12.6%	4.6%	14.4%	4.5%	9.8%	3.8%	16.4%	71.9%	
2002	1.5%	6.2%	-1.1%	-4.0%	-5.1%	2.8%	-9.3%	5.4%	-4.7%	-1.2%	10.4%	4.1%	3.3%	
2001	8.6%	-1.5%	-15.0%	-2.0%	3.8%	-5.1%	-3.2%	-1.8%	-13.3%	6.4%	9.8%	-0.8%	-16.2%	
2000	4.4%	7.0%	-7.6%	-8.0%	-1.9%	6.6%	-9.4%	4.6%	-8.8%	-7.8%	8.1%	-0.4%	-14.7%	
1999	9.3%	1.6%	9.9%	-9.3%	15.8%	4.9%	10.3%	7.8%	0.1%	-6.2%	3.8%	7.6%	67.4%	
1998	-10.7%	10.1%	5.3%	3.8%	-8.3%	-11.4%	-1.1%	-8.4%	6.1%	-8.9%	-0.8%	8.1%	-18.1%	
1997	8.2%	2.7%	-3.0%	11.5%	-2.7%	13.5%	2.4%	-9.5%	1.7%	-3.4%	-5.6%	5.4%	20.1%	
1996	-6.6%	17.0%	-0.7%	13.1%	-2.2%	2.9%	-7.1%	-1.3%	-8.3%	-3.7%	-8.7%	8.3%	-1.0%	
1995	-9.4%	-5.3%	-2.4%	-4.9%	5.9%	-3.6%	3.4%	-2.3%	4.1%	-2.3%	-12.8%	5.4%	-23.2%	
1994	15.0%	8.3%	-12.8%	-2.2%	3.2%	5.2%	2.3%	7.4%	-6.0%	-1.8%	-1.7%	-5.1%	9.1%	

Factors affecting NIFTY Selloff:

1. Global Factors:

- US Presidential Elections: US presidential elections have created uncertainty in global markets. Investors are closely watching the developments and potential policy changes that could impact the global economy.
- Geopolitical Tensions: Ongoing geopolitical tensions, particularly in the Middle East, have led to increased volatility in global markets.
- Rise in the US Dollar Index (DXY): Dollar Index has been a significant factor contributing to the decline in Indian markets. This has also led to major FII & FPI selling.

-FIIs Highest ever selling: FIIs selling has been highest around 1.44L CRORES in last 30 trading sessions. Following are the Indices list and their % fall from the Highs.

Indices	Current Levels (8-Nov-24)	Current % Fall from 52-Week Highs	
NIFTY 50	24,148.2	-8.10%	
NIFTY NEXT 50	69,774.2	-10.45%	
NIFTY 100	25,003.0	-8.53%	
NIFTY 200	13,602.3	-8.30%	
NIFTY 500	22,645.7	-7.84%	
NIFTY MIDCAP 50	15,656.9	-8.26%	
NIFTY MIDCAP 100	56,352.0	-7.51%	
NIFTY MIDCAP 150	20,919.9	-7.09%	
NIFTY SMALLCAP 50	8,918.2	-5.59%	
NIFTY SMALLCAP 100	18,445.6	-6.08%	
NIFTY SMALLCAP 250	17,634.3	-5.64%	
NIFTY MICROCAP 250	24,799.5	-4.86%	
NIFTY BANK	51,561.2	-5.34%	
NIFTY AUTO	23,805.2	-14.05%	
NIFTY FINANCIAL SERVICES	23,834.6	-5.43%	
NIFTY FMCG	58,359.4	-12.16%	
NIFTY IT	42,050.2	-3.66%	
NIFTY MEDIA	1,960.7	-21.84%	
NIFTY METAL	9,308.9	-9.82%	
NIFTY PHARMA	22,542.3	-5.71%	
NIFTY PSU BANK	6,845.2	-15.00%	
NIFTY PRIVATE BANK	25,186.8	-7.68%	
NIFTY REALTY	967.7	-16.39%	
NIFTY HEALTHCARE INDEX	14,476.5	-3.81%	
NIFTY CONSUMER DURABLES	39,908.1	-10.17%	
NIFTY OIL & GAS	11,228.1	-17.48%	
NIFTY COMMODITIES	8,770.6	-11.38%	
NIFTY INDIA CONSUMPTION	11,425.2	-12.50%	
NIFTY CPSE	6,563.3	-14.34%	
NIFTY ENERGY	38,403.7	-14.70%	
NIFTY INFRASTRUCTURE	8,709.4	-10.25%	
NIFTY MNC	29,272.1	-10.87%	
NIFTY PSE	10,153.9	-14.06%	

2. Domestic Factors:

-Primary market boom:

IPO market has been on good this year. Biggest IPOs have been flooding the primary market this year including Hyundai, Swiggy, Waaree, Vodafone FPO etc. which have collectively raised Rs. 45000Crores which has also created a liquidity crunch in secondary market.

-RBI not cutting rates:

We have seen US Fed has cut rates aggressively in last 2 sessions and yet our Reserve Bank has taken a different stand not to cut interest rates taking the cautious approach to fight Indian inflation and that has led to stronger Dollar against INR. INR has hit all time low against dollars. This has triggered a major selling as FPI will resultantly get better opportunities in their home country.

-Reliance crashing 20%: Reliance industries has posted muted results this quarter and since then it has been down more than 20%. Being the major contributor in our indices. It has dragged them as well.

-Valuation Concerns:

Some experts believe that Indian markets were overvalued and has led a one way rally and need some time corrections needed for the time being. Majority of Nifty50 companies have posted bad results and resulting in Higher valuation concerns from FIIs & FPIs. Furthermore, they have found better opportunities in other emerging economies like China, Japan where most funds have shown inflows.

3. Other Factors:

- Higher taxation has made post tax returns from indian markets less attractive
- Auto companies have guided a weaker demand due to Higher inventories
- ASM/GSM criteria by SEBI in SME segment as well which is not letting a smoother upside stock movement.

WHY DO I LIKE READING JUDGMENTS

CA Jagrutkumar Avinash Anjaria B.Com., FCA, DISA(ICAI)

Being aware of judgments of various judicial authorities is rightly considered as an essential element if one is associated with law in one's profession. It is considered essential primarily because of its educating capacity. In addition to being educative, it can also be enlightening and even entertaining.



A “busy professional” is most likely to read a judgment with a view to becoming aware of the conclusion that the judgment reaches to or the principle it establishes.

There is a popular saying that states that Happiness or joy is found more along the way and not just at the destination. This philosophical principle holds good for a reading of a judicial decision.

It may be argued that the intention behind making and enforcing a law is quite noble; it is to help people ensure that their behaviour and action stay aligned towards what is good and correct. In that sense, a law may be considered to be a cousin of religion; what a religion aims at the subtle level of thinking, the law aims at the level of worldly actions of day to day life. While a religion tries to help smoothen the relationship between a human and the God, the law tries to do the same between humans.

So, any explanation or elaboration of any aspect of a law contains similar “value” as any commentary on any religious principle does. Just as the basic text or principle of a religion by themselves are likely to be cryptic and hence difficult to understand and requires us to look up to commentary on those principles by saints; the basic text of a law could be more cryptic and difficult than any religious principle. A well-reasoned and well drafted judgment is of great importance while trying to make sense of a difficult legal concept.

A human being has a boon or a curse of being in a perpetual state of “doing something.” This act of “doing” is expected to carry two important ingredients, thought and its expression in the form of action. Ideally, thought is expected to precede the action and not the other way round. A human is expected first to think before committing to any action. In addition to these two apparent ingredients there are two more subtle ingredients as well; they are, visualisation and explanation. So the sequence could go like this: First, one is expected to think, then, on the basis of the outcome of that thinking, one is expected to visualise the action and its results before committing oneself to the action; then comes the actual action which is expected to be in a refined form after taking into account the wisdom gained through visualisation. The matter may not always come to an end with the action. In real world, a situation can arise where the action is challenged on

various counts. It is here that the final ingredient of “explanation” comes handy. One needs to explain the process of thinking and visualising in order to establish the genuineness of the action taken. In other words, your actions are most likely to be viewed in terms of your ability to explain them to the others; the better the explanation, the more the acceptability and appreciation.

Now just try and relate what is discussed in the preceding para with a well written judicial pronouncement. It starts with “thinking” about the provision that is in dispute and ends with pronouncing a conclusion as to what is the appropriate action that is expected. In this journey of section to action, a well written judgment demonstrates all the four ingredients stated above. It starts with thinking about the meaning and intent of the section, then visualises the possible effects of various probable actions that could result and then, before concluding as to which or what is the correct interpretation or action, the judgment goes on to explain why and how of its decision. This “explanation” of why and how is the most important part of any judicial decision. While the conclusion carries its value in terms of hard reality, it is the wisdom behind the reasoning of a judgment that enriches the thinker in you and thus could play an educating role. As an aside, it will be helpful if we can realise and remember that if we want any educating effect to be more effective, we should try and enjoy it first. Enjoyment carries multiplying effect on education that may be gained. So, if we can start enjoying the reading of a judicial pronouncement, we stand a good chance of ending up as better educated.

Coming down from what may be (rightly) considered as too philosophical; reading a well drafted and reasoned judgment can help our confidence a great deal; our confidence to make sense out of complex text and ideas. Over the years, the role of language in our education system has steadily eroded as bullet points have become more popular over expositions and MCQs are preferred over explanatory skills. In the process we seem to have lost confidence in moving away from a written word while we think about any concept. This is felt more in the area of learning of law; the (mis)conception that there is some special language of law and that such a language cannot be played with has become popular to the extent of being undeniable. Students and teachers (if both are not one and the same) have lost the confidence that if they deviate from a word or a letter or even a comma or semi-colon, the sky will fall down. We seem to have conceded that once we play with a word or a letter or a comma, even while we are trying to understand, we shall not be able to “adjust” the deviation at the time of coming to a final conclusion. It is the myth that a well drafted judgment will definitely shatter. A well drafted judgment is an example of how the essence most complex of legal principles can be explained in a few lines. It becomes a testimony to the fact that a section that requires strictest of interpretation can also be thought of with extensive freedom, forgetting the restrictions posed by words, letters and punctuations, for the time being. Such a

judgment shows by examples the process of condensing a free and liberal thinking into the strict words of the original section on which the decision was sought.

As the write up has crossed the limit of one thousand words, it is better to stop here, leaving further discussion to a future date. Wishing you all, a Happy Reading.

GST Updates – Notifications, Circulars, Order, Instructions, RoDs, Press Releases For the month of October 2024

-CA Deep Koradia B.Com., FCA, DISA(ICAI)

Sr No	Notification No	Category	Date	Description	Keyword / Reference/ Comment	Link
1	20/2024	Central Tax	08-10-24	Seeks to make amendments (Second Amendment 2024) to the CGST Rules, 2017	<ul style="list-style-type: none"> - Rule 36 has been amended to align with Amendment in Finance Act and now, from FY 24-25, ITC is not restricted if Amount paid u/s 74 / 74A - Rule 47A Introduced where in 30 Days Time limit given for URD RCM Self Invoice - 10th of month date for GSTR-7 has been added in Rules itself - 74A Section Reference has been added in Rules - Rule 89(4A), Rule 89(4B) has been omitted - Rule 96(10) has been omitted - Rule 164 For GST Amnesty 	Click here
2	21/2024	Central Tax	08-10-24	Seeks to notify date under sub-section (1) of Section 128A of CGST Act.	<p>For the SCN, OIO, OIA - Payment date notified as 31-03-25 to get the benefit of Amnesty. For Conversion of cases from 74 to 73, Payment Date notified as 6 months from the date of Order of conversion of case from 74 to 73</p>	Click here

3	22/2024	Central Tax	08-10-24	Seeks to notify the special procedure under section 148 of the CGST Act for rectification of demand orders issued for contravention of section 16(4) of the said Act.	Special Rectification procedure for 16(4) Relief. Application to be made within 6 months (by 7th April 2024). Rectification order to be passed within 3 months from the date of application	Click here
4	23/2024	Central Tax	08-10-24		<ul style="list-style-type: none"> - GST TDS GSTR-7 Penalty capped at 25+25 Rs per day - in case of NIL Return, Zero Penalty - Penalty capped at max 1000 Rs 	Click here
5	24/2024	Central Tax	08-10-24	Seeks to amend Notification No. 5/2017-Central Tax dated 19.06.2017	Metal Scrap falling under Chapters 72 to 81 - No exemption for Registration, even if the supply is under RCM	Click here
6	25/2024	Central Tax	08-10-24	Seeks to amend Notification No. 50/2018-Central Tax dated 13.09.2018	- Metal Scrap Falling under Chapters 72 to 81 - GST-TDS made applicable to registered person when supply received from other Registered person	Click here
7	05/2024	Central Tax Rate	08-10-24	Seeks to amend Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017	Change in Rate of Goods amending 01-2017	Click here

8	06/2024	Central Tax Rate	08-10-24	Seeks to amend Notification No. 4/2017-Central Tax (Rate) dated 28.06.2017	Metal Scrap falling under Chapters 72 to 81 supplied by Any Unregistered person to Registered person, Under RCM	Click here
9	07/2024	Central Tax Rate	08-10-24	Seeks to amend Notification No 11/2017-Central Tax (Rate) dated 28.06.2017	Change in Rate of Services 11-2017 (Transportation in Helicopter)	Click here
10	08/2024	Central Tax Rate	08-10-24	Seeks to amend Notification No 12/2017-Central Tax (Rate) dated 28.06.2017	Change in Exemption for Services 12-2017	Click here
11	09/2024	Central Tax Rate	08-10-24	Seeks to amend Notification No 13/2017-Central Tax (Rate) dated 28.06.2017	Any Immovable Property (Other than Residential Property) given on Rent by UNREGISTERED PERSON to REGISTERED PERSON, It will fall under RCM wef 10-10-2024	Click here
12	09/2024	Central Tax Rate - corrigendum	22-10-24	To read any immovable property for any property, as mentioned in Notification No. 09/2024-CT®	Mistake corrected, "Any Property" Replaced with "Any Immovable Property"	Click here

13	05/2024	Integrated Tax Rate	08-10-24	Seeks to amend Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017.	Change in Rate of Goods	Click here
14	06/2024	Integrated Tax Rate	08-10-24	Seeks to amend Notification No. 4/2017-Integrated Tax (Rate) dated 28.06.2017.	Metal Scrap falling under Chapters 72 to 81 supplied by Any Unregistered person to Registered person, Under RCM	Click here
15	07/2024	Integrated Tax Rate	08-10-24	Seeks to amend Notification No.8/2017-Integrated Tax (Rate) dated 28.06.2017	Change in Rate of Services (Transportation in Helicopter)	Click here
16	08/2024	Integrated Tax Rate	08-10-24	Seeks to amend Notification No.9/2017-Integrated Tax (Rate) dated 28.06.2017	Change in Exemption for Services	Click here
17	09/2024	Integrated Tax Rate	08-10-24	Seeks to amend Notification No.10/2017-Integrated Tax (Rate) dated 28.06.2017	Any Immovable Property (Other than Residential Property) given on Rent by UNREGISTERED PERSON to REGISTERED PERSON, It will fall under RCM wef 10-10-2024	Click here

18	09/2024	Integrated Tax Rate - Corrigendum	22-10-24	To read "any immovable property" for "any property", as mentioned in Notification No. 09/2024-IT®	Mistake corrected, "Any Property" Replaced with "Any Immovable Property"	Click here
19	234/2024	Circular - CGST	11-10-24	Clarifications regarding applicability of GST on certain services	<ul style="list-style-type: none"> - Affiliation Provided by University / colleges are taxable. - affiliation provided by centre or state board are now exempted - loading, Unloading, packing, unpacking, transshipment etc are composite supply for GTA - Preferential Location charges are composite supply 	Click here
20	235/2024	Circular - CGST	11-10-24	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9 th September 2024 at New Delhi	Clarification for GST Rates of Goods	Click here

21	236/2024	Circular - CGST	11-10-24	Clarification regarding the scope of "as is / as is, where is basis" mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings	"as is / as is, where is basis" has been explained	Click here
22	237/2024	Circular - CGST	15-10-24	Clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017.	16(4) Relief rectification process explained	Click here
23	238/2024	Circular - CGST	15-10-24	Clarification of various doubts related to Section 128A of the CGST Act, 2017.	GST Amnesty 128A explained and doubts cleared	Click here

DUE DATES CALENDAR

DATE	COMPLIANCE
7th November 2024	TDS Payment for Oct 2024
10th November 2024	Professional Tax (PT) on Salaries for Oct 2024
11th November 2024	GSTR 1 (Monthly) for Oct 2024
13th November 2024	GSTR 1 IFF (Optional) (Oct 2024) for QRMP
15th November 2024	Provident Fund (PF) & ESI Returns and Payment for Oct 2024
15th November 2024	Issue of TDS Certificates in Form 16A for July to Sep 2024
15th November 2024	Income Tax Returns for Non Corporate's who needs Audit and Corporates for FY 2023-24 (extended from Oct 31st)
20th November 2024	GSTR 3B for Oct 2024 (Monthly)
25th November 2024	GST Challan Payment if no sufficient ITC for Oct 2024 (for all Quarterly Filers)
29th November 2024	MGT 7/7A Filing for Companies & OPC for FY 2023-24
30th November 2024	Labour Licence renewal for Calendar Year 2025 (Jan to Dec 2025)
30th November 2024	TDS Payment in Form 26QB (Property), 26QC (Rent), 26QD (Contractor Payments), 26QE (Crypto Assets) for Oct 2024

PHOTO GALLERY OF BRANCH EVENTS

SEMINAR

