



EIRC e NEWSLETTER – VOLUME 48 ISSUE 12 15th FEBRUARY 2023

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Eastern India Regional Council's

happenings



Team EIRC welcoming the new Vice President of ICAI



Message from Chairman, EIRC



Dear Professional Colleague,

With immense pleasure I would like to share with you that CA Aniket Sunil Talati has taken charge as the new President of ICAI and our very own CA Ranjeet Kumar Agarwal has been elected as the new Vice President of ICAI. It is a matter of great pride that in a single term of three years, our region has been blessed with the golden opportunity of witnessing the elevation of two of its leaders CA (Dr.) Debashis Mitra & CA Ranjeet Kumar Agarwal to the helm of affairs of the Institute. My heartfelt appreciation and gratitude to outgoing President of ICAI, CA (Dr.) Debashis Mitra for his remarkable contribution in taking ICAI to the next level. My best wishes to the Incoming President and Vice President of ICAI for a successful term ahead. I take this opportunity to invite you to the felicitation ceremony for our leaders on 21st of February at Kalamandir, Kolkata.

I am delighted to inform you that Eastern India Regional Council was adjudged the second best Regional Council for the year 2022 and was awarded the shield and certificate at ICAI HO Awards held on 7th February, 2023. My heartiest congratulations to the Students' Association of Siliguri Branch for bagging the second prize in Small Branch Category.

You are cordially invited to the EIRC Awards function followed by the Charge Handover ceremony of EIRC which will be held on 18th February, 2023 at The Park, Kolkata from 3:00 pm. I would like to take this opportunity to convey my best wishes and congratulations to Siliguri, Sambalpur, Tinsukia, Cuttack & Guwahati Branches on their well deserved success in being selected for the Regional Awards. I would also like to express my appreciation to the remaining branches for their concerted efforts and commitment in taking forward the Institute's initiatives for the fraternity. I am extremely delighted to learn that two of our students Snehil Garg & Uday Bhawsinka from Cuttack Branch represented our country at the International Quiz Contest organised by South Asian Federation of Accountants, hosted by ICAI Nepal and have bagged the third runners up prize amongst the participants from several other nations. It is a proud moment for all of us. My deepest affection and blessings to both the winners.

It is my pleasure to share with you that the Bhoomi Pujan on the new land at Kasba was solemnised on 5th of February, 2023, by CA (Dr.) Debashis Mitra, President, ICAI in the presence of other dignitaries. Thereafter, on 8th February, 2023 the Bhoomi puja for the second Centre of Excellence of Eastern India was performed at Guwahati in the august virtual presence of Honourable Chief Minister of Assam Dr. Himanta Biswa Sarma and physical presence of State Cabinet Minister Shri. Ashok Singhal, our beloved President of ICAI, CA (Dr.) Debashis Mitra, Vice President, ICAI CA Aniket Sunil Talati, , Central Council Members, Regional Council Members, Managing Committee Members & Member fraternity of Guwahati Branch.

Continuing our endeavour to update and enlighten our members with the changes unfolding in the areas of professional interest, several programmes and seminars were organised during the last one month for the fraternity. To develop deeper understanding about the future start-ups and the innovative breakthroughs and



to exchange ideas, an ICAI Startup Samvad was organised on 28th January for the members. Further, a live telecast of Union Budget, 2023 and a seminar on Union Budget for discussing the salient features of the Budget specifically highlighting the impact on economy and changes in Direct and Indirect Taxes was organised on 1st February & 4th February, 2023 respectively. The Union Budget Seminar was widely attended by members of Eastern region. With a view to re-equip members for appraising stakeholders' expectations and for updating about the various changes incorporated in relevant standards & regulations, a full day seminar on CAG audit was organised on 9th February, 2023. We had the honour and privilege of having the Deputy CAG (commercial) Shri. R. G. Viswanathan as the Chief Guest and the gracious presence of CA (Dr.) Debashis Mitra, President, ICAI. It was indeed a delight to have been invited by Malda CPE Chapter on 14th February, for a professional rendezvous with the experts, government officials and the member fraternity.

Dear member, in today's world, for delivering exceptional client experience and meaningful insights, it has become imperative for us to pursue diversity, equity and inclusion in professional services. Fostering an environment of rich conversations and thoughtful decision making by building a diverse workforce would ensure creativity and also enhance firm productivity and access to wide spectrum of opportunities. In addition to this, the future auditors need to become more versatile and should consistently acquire concrete understanding of information systems, data science and general business operations. Although it is difficult to foretell how audit processes would ultimately change, it is time to contemplate and perform taking into consideration the current impact and future implications of agile waves of development in our fiscal terrain.

This being my last communication to you as Chairman of EIRC, I would take this opportunity to thank you from the core of my heart for your kind co-operation and continuous support in all EIRC endeavours during my tenure. As we gradually step into the era of virtual currencies and digital assets, let us take the pledge to continue our professional duties and become the guiding light for sustainable economic development of our nation.

Wishing you innumerable years of professional growth and excellence.

Best Wishes Always,

Regards.

CA. Ravi Kr. Patwa
Chairman EIRC (2022 - 23)



Message from Chairman, EICASA



Dear Students,

As I pen down my last message to you as the Chairman of EICASA of EIRC of ICAI, there is a mixed feeling of achievement, satisfaction and gratitude. It was really a pleasure to have been able to interact with so many of you throughout the year by various means to understand your problems and resolve them. In the process I was enriched by the incredible ideas you have shared with me. I could sense the real power of our country i.e. the youth.

At this juncture, I would re-iterate that you are going to be the brand ambassador of the Profession and you will be carrying with you the brand Chartered Accountancy wherever you go. The expectations of the Govt., PSUs, Businessmen and the Society at large once you become a Chartered Accountant are also going to be very high.

I would request you to take up the following seriously so that you can develop yourself and be one of the best professionals:

- a) Continuous updation of your general and subject knowledge apart from your studies
- b) Taking your articleship seriously to build the right attitude and approach towards handling professional work
- c) Develop your soft skills and inter-personal skills
- d) Stress on improving your communication skills
- e) Remain tech-savvy and keep yourself updated with the new technologies coming up around the world

I wish that you work hard, do well and pass the Chartered Accountancy Examinations with flying colours. In this journey, take benefit of the various digital platforms being provided by ICAI for your preparations.

I congratulate **Ms. Unnati Kotecha & Ms. Nikhaar Baid** of our region for securing the **1st & 2nd position** at the **National Level Debate & Poetry Competitions** at **Baroda & Hyderabad** on **30th Jan & 4th Feb, 2023** respectively. I further congratulate **Mr. Snehil Garg and Mr. Uday Bhawsinka** of our region for winning the **3rd Runners Up** in the **International Level Quiz Contest** held at **Kathmandu, Nepal** on **13th Feb, 2023**.

You can achieve all your dreams through dedication, commitment, discipline, perseverance, passion and most importantly by believing in yourself.

Wish your dreams come true.

Regards,

CA. Debayan Patra

Chairman EICASA (2022 - 23) & Vice Chairman EIRC (2022 - 23)

**Forthcoming Programme**

Day & Date	Programme	Speakers	Time	CPE Hrs./ Fees	Registration Link / Venue
Saturday 18 th February 2023	EIRC Awards 2022 & Installation of Team EIRC (2023 – 24)		3.00 pm onwards	-	The Park, Kolkata
Tuesday 21 st February 2023	Felicitation of newly elected President & Vice President of ICAI for the year 2023 - 24	-	3.00 pm to 6.00 pm	-	Kalamandir, Kolkata
Monday 20 th to Tuesday 28 th February 2023	6 Days VCMs on GST	20th February Place of Supply – CA. Tarun Chandra Agarwal Anti Profiteering - CA. Arup Das Gupta 22nd February Refund under GST 22 - CA. Vishal Jain Accounts , Records & Documents under GST - CA. Gagan Kedia 23rd February Time & Value Supply - CA. Manish Gadia Reverse Charge - CA. Raginee Goyal 25th February Assessment, Security & Dept. Audit - CA. Abhishek Agarwal Appeals, Offences & Penalties - CA. Ankit Kanodia 27th February GSTR 9 / 9C - CA. Vikash Banka 28th February ITC – CA. Aanchal Kapoor Composition Scheme – CA. Indranil Das	5.00 pm to 8.00 pm (each day)	18 Hrs. 3 Hrs. per day Rs. 1100 (incl. GST) Rs. 200 (incl. GST) per day	Visit DLH Learning Hub



Friday 24th February 2023	CA S. Vaidyanath Aiyar Memorial Lecture on "Balancing India's Rapid Economic Growth with Sustainability"	Prof. (Dr.) Suman Mukerjee, Economist	5.15 pm to 7.15 pm	2 Nil	https://bit.ly/40TKxVK EIRC Auditorium, Russell Street, Kolkata
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Announcement

Announcement for Students at Intermediate and Final level eligible for appearing in November, 2023 CA Examination. - (08-02-2023)	https://resource.cdn.icai.org/72939bos58773.pdf
Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MOU) from 12th to 16th June, 2023 - (03-02-2023)	https://resource.cdn.icai.org/72894exam58740.pdf
First Level Test of the Special Examination for Overseas Citizen of India holding Professional Accountancy Qualification under the Scheme specified under "Schedule B" of Chartered Accountants (Amendment) Regulations, 2014, notified vide Notification No. 1-CA (7)/154/2014 dated 22.07.2014 - (03-02-2023)	https://resource.cdn.icai.org/72895exam58741.pdf
Important Announcement - "Empanelment of Members to act as Observers at The Examination Centres for The Chartered Accountants Examinations May/June 2023" - (01-02-2023)	https://resource.cdn.icai.org/72839exma58717.pdf
MCA 21 Version 3 - LLP filing and Company Filing for 56 Forms - Issues/ Feedback (If any) - Initiative of the Corporate Laws & Corporate Governance Committee of ICAI - (26-01-2023)	https://resource.cdn.icai.org/72767clgc58683.pdf
MCA 21 Version 3 - LLP filing and Company Filing for 56 Forms - Issues/ Feedback (If any) - Initiative of the Corporate Laws & Corporate Governance Committee of ICAI - (26-01-2023)	https://resource.cdn.icai.org/72767clgc58683.pdf

**GOODS & SERVICE TAX - Notifications and Circulars**

Reference	Date	Topic	Description
Notification	04.01.2023	Inserting entry no. 8A in notification no.14/2017	NOTIFICATION NO. 01/2023- Central Tax The Additional Assistant Director, Goods and Services Tax Intelligence or Additional Assistant Director, Goods and Services Tax or Additional Assistant Director, Audit shall confer the powers exercised by “Superintendent”.
Circular	13.01.2023	Clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 48th meeting held on 17th December, 2022	Circular No. 189/01/2023-GST 1. <u>Rab -classifiable under Tariff heading 1702</u> It is clarified that Rab exists in semi-solid/liquid form, and is thus not covered under heading 1701. It is further stated that Rab is appropriately classifiable under heading 1702 attracting GST rate of 18%. 2. <u>Applicability of GST on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni</u> It is clarified that by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni shall be considered as fully exempt supply irrespective of the end use of the product. (w.e.f. 01.01.2023). 3. <u>‘Carbonated Beverages of Fruit Drink’ or ‘Carbonated Beverages with Fruit Juice’:</u> It is hereby clarified that the applicable six-digit HS code for the aforesaid goods with description ‘Carbonated Beverages of Fruit Drink’ or ‘Carbonated Beverages with Fruit Juice’ is HS 2202 99. The said goods attract GST at the rate of 28% and Compensation Cess at the rate of 12%. The S. Nos. 12B and 4B mentioned in Para 4.2 cover all such carbonated beverages that contain carbon dioxide, irrespective of whether the carbon dioxide is added as a preservative, additive, etc. In order to bring absolute clarity, an exclusion for the above-said goods has been provided in the entry at S. No. 48 of Schedule-II of notification No. 1/2017-Central Tax (Rate). 4. <u>Applicability of GST on Snack pellets manufactured through extrusion process (such as ‘fryums’):</u> It is hereby clarified that the snack pellets (such as ‘fryums’), which are manufactured through the process of extrusion, are appropriately classifiable under tariff item 1905 90 30, which covers goods with description ‘Extruded or expanded products, savoury or salted’, and thereby attract GST at the rate of 18%.



			<p>5. <u>Applicability of Compensation cess on Sports Utility Vehicles (SUVs):</u> It is clarified that Compensation Cess at the rate of 22% is applicable on Motor vehicles, falling under heading 8703, which satisfy all four specifications, namely: -</p> <ul style="list-style-type: none">• These are popularly known as SUVs;• The engine capacity exceeds 1,500 cc;• The length exceeds 4,000 mm;• The ground clearance is 170 mm and above. <p>6. <u>Applicability of IGST rate on goods specified under notification No. 3/2017-Integrated Tax (Rate):</u> It is hereby clarified that on goods specified in the list annexed to the notification No. 3/2017-Integrated Tax (Rate), dated the 28th June, 2017, which are eligible for IGST rate of 12% under the said notification and are also eligible for the benefit of lower rate under Schedule I of the notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017 or any other IGST rate notification, the importer can claim the benefit of the lower rate.</p>
Circular	13.01.2023	Clarifications regarding applicability of GST on certain services	<p>Circular No. 190/02/2023- GST</p> <p>1. <u>Applicability of GST on accommodation services supplied by Air Force Mess to its personnel:</u> All services supplied by Central Government, State Government, Union Territory or local authority to any person other than business entities (barring a few specified services such as services of postal department, transportation of goods and passengers etc.) are exempt from GST. It is hereby clarified that accommodation services provided by Air Force Mess and other similar messes, such as, Army mess, Navy mess, Paramilitary and Police forces mess to their personnel or any person other than a business entity are covered by Sl. No. 6 of notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 provided the services supplied by such messes qualify to be considered as services supplied by Central Government, State Government, U Union Territory or local authority.</p> <p>2. <u>Applicability of GST on incentive paid by Meity to acquiring banks under Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions</u> The incentive given by the Central Government is in the nature of a subsidy directly linked to the price of</p>



			the service and the same does not form part of the taxable value of the transaction in view of the provisions of section 2(31) and section 15 of the CGST Act, 2017. Hence, they are not taxable.
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UNION BUDGET 2023-24
INDIRECT TAX (GST PROPOSALS)
AMENDMENTS IN THE CGST ACT, 2017

<u>SL.NO.</u>	<u>CLAUSE</u>	<u>AMENDMENTS</u>
1.	128	Clause (d) of sub-section (2) and Clause (c) of sub-section (2A) in section 10 of the CGST Act is being amended so as to remove the restriction imposed on registered persons engaged in supplying goods through electronic commerce operators from opting to pay tax under the Composition Levy.
2.	129	Second and third provisos to sub-section (2) of section 16 of the CGST Act are being amended to align the said sub-section with the return filing system provided in the said Act.
3.	130	Explanation to sub-section (3) of section 17 of the CGST Act is being amended so as to restrict availment of input tax credit in respect of certain transactions specified in para 8(a) of Schedule III of the said Act, as may be prescribed, by including the value of such transactions in the value of exempt supply. Further, sub-section (5) of said section is also being amended so as to provide that input tax credit shall not be available in respect of goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.
4.	131	Sub-section (1) and sub-section (2) of section 23 of the CGST Act are being amended, with retrospective effect from 01st July, 2017, so as to provide that persons for compulsory registration in terms of sub section (1) of section and section 22 of the Act need not register if exempt under sub section (1) of section 23.
5.	132	A new sub-section (5) in section 37 of the CGST Act is being inserted so as to provide a time limit upto which the details of outward supplies under sub-section (1) of the said section for a tax period can be furnished by a registered person. Further, it also seeks to provide an enabling provision for extension of the said time limit, subject to certain conditions and restrictions, for a registered person or a class of registered persons.
6.	133	A new sub-section (11) in section 39 of the CGST Act is being inserted so as to provide a time limit upto which the return for a tax period can be furnished by a registered person. Further, it also seeks to provide an enabling provision for extension of the said time limit, subject to certain conditions and restrictions, for a registered person or a class of registered persons.
7.	134	A new sub-section (2) in section 44 of the CGST Act is being inserted so as to provide a time limit upto which the annual return under sub-section (1) of the said section for a financial year can be furnished by a registered person. Further, it also seeks to provide an enabling provision for extension of the said time limit, subject to certain conditions and restrictions, for a registered person or a class of registered persons.



8.	135	A new sub-section (15) in section 52 of the CGST Act is being inserted so as to provide a time limit upto which the statement under sub-section (4) of the said section for a month can be furnished by an electronic commerce operator. Further, it seeks to provide an enabling provision for extension of the said time limit, subject to certain conditions and restrictions, for an electronic commerce operator or a class of electronic commerce operators.
9.	136	Sub-section (6) of section 54 of the CGST Act is being amended so as to remove the reference to the provisionally accepted input tax credit to align the same with the present scheme of availment of self-assessed input tax credit as per sub-section (1) of section 41 of the said Act.
10.	137	Section 56 of the CGST Act is being amended so as to provide for an enabling provision to prescribe manner of computation of period of delay for calculation of interest on delayed refunds.
11.	138	A new sub-section (1B) in section 122 of the CGST Act is being inserted so as to provide for penal provisions applicable to Electronic Commerce Operators in case of contravention of provisions relating to supplies of goods made through them by unregistered persons or composition taxpayers
12.	139	Sub-section (1) of section 132 of the CGST Act is being amended so as to decriminalize offences specified in clause (g), (j) and (k) of the said sub-section and to increase the monetary threshold for launching prosecution for the offences under the said Act from one hundred lakh rupees to two hundred lakh rupees, except for the offences related to issuance of invoices without supply of goods or services or both.
13.	140	First proviso to sub-section (1) of section 138 of the CGST Act is being amended so as to simplify the language of clause (a), to omit clause (b) and to substitute the clause (c) of said proviso so as to exclude the persons involved in offences relating to issuance of invoices without supply of goods or services or both from the option of compounding of the offences under the said Act. It further seeks to amend sub-section (2) so as to rationalize the amount for compounding of various offences by reducing the minimum as well as maximum amount for compounding.
14.	141	A new section 158A in the CGST Act is being inserted so as to provide for prescribing manner and conditions for sharing of the information furnished by the registered person in his return or in his application of registration or in his statement of outward supplies, or the details uploaded by him for generation of electronic invoice or Eway bill or any other details, as may be prescribed, on the common portal with such other systems, as may be notified.
15.	142	Schedule III of the CGST Act is being amended to give retrospective applicability to Para 7, 8 (a) and 8 (b) of the said Schedule, with effect from 01st July, 2017, so as to treat the activities/ transactions mentioned in the said paragraphs as neither supply of goods nor supply of services. It is also being clarified that where the tax has already been paid in respect of such transactions/ activities during the period from 01st July, 2017 to 31st January, 2019, no refund of such tax paid shall be available.

AMENDMENTS IN IGST ACT,2017

<u>SL NO.</u>	<u>CLAUSE</u>	<u>AMENDMENTS</u>
1.	143	Clause (16) of section 2 of the IGST Act is being amended so as to revise the definition of “non-taxable online recipient” by removing the condition of receipt



		of online information and database access or retrieval services (OIDAR) for purposes other than commerce, industry or any other business or profession so as to provide for taxability of OIDAR service provided by any person located in non-taxable territory to an unregistered person receiving the said services and located in the taxable territory. Further, it also seeks to clarify that the persons registered solely in terms of clause (vi) of Section 24 of CGST Act shall be treated as unregistered person for the purpose of the said clause. Also, clause (17) of the said section is being amended to revise the definition of “online information and database access or retrieval services” to remove the condition of rendering of the said supply being essentially automated and involving minimal human intervention
2.	144	Proviso to sub-section (8) of section 12 of the IGST Act is being omitted so as to specify the place of supply, irrespective of destination of the goods, in cases where the supplier of services and recipient of services are located in India.

HIGH COURT JUGDEMENTS

AUTHORITY	Facts	Matter sought	Decision
2023 (1) TMI 678 - ALLAHABAD HIGH COURT M/S YASH KOTHARI PUBLIC CHARITABLE TRUST VERSUS STATE OF U.P. AND 2 OTHERS; Writ Tax No. - 1027 of 2022 Dated: - 16-1-2023	Maintainability of appeal - Requirement to furnish acknowledgement of online filing of the appeal - whether due to the mistake of the department or the technical glitch in software when an appeal of assessee is not reflected on the portal, whether the authorities can deny to entertain the appeal filed offline on technical grounds?	A registered public charitable trust and duly registered under the Societies Registration Act and also under Section 12-AA of the Income Tax Act, is constructing a charitable hospital and certain exemption was claimed by the assessee which was not granted by the assessment order passed on 12.01.2022 being order No. ZD090122015905M. The assessee also preferred an appeal online against the summary order being order No. ZD090122015958B. The portal of the department reflected that the order number entered is already under appeal or appeal order has been passed. The assessee, thereafter, moved a letter before the authority making a complaint that the portal was not accepting the appeal against the order passed by the department. A rectification order under Section 161 was passed by the authorities on 19.04.2022, pursuant to which the recovery proceeding was initiated against the assessee on 21.04.2022. The online portal of the department is not accepting the appeal filed by the assessee	<ol style="list-style-type: none"> The Court finds that the taxing authorities cannot stop any assessee from claiming his statutory right, as provided under this Act in the garb of technicality. The Appellate Authority is there to adjudicate the matter, which is before it under the provisions of the Act, and it cannot stop any aggrieved person from approaching the forum through filing the appeal restricting his right. The Court has directed to consider the appeal of the assessee filed offline strictly in accordance with law within a period of one



		<p>against the original order and the department is insisting for placing the acknowledgement of the appeal filed online and is not accepting the appeal filed offline. Section 107 of CGST Act, 2008 provides for the filing of the appeal against the order passed under the Act. Accordingly, Rule 108 provides for the procedure and appeal to the Appellate Authority is to be filed in Form GST APL-01 along with relevant documents either electronically or otherwise as may be notified by the Commissioner. The Commissioner has not made any notification or the State Government has issued any notification notifying the other mode of filing of an appeal, then the filing of appeal offline by the assessee cannot be denied by the department.</p>	<p>month from the date of presentation of a certified copy of this order before him.</p>
<p>2023 (1) TMI 1131 - JHARKHAND HIGH COURT M/S. CHITRA AUTOMOBILE, VERSUS THE STATE OF JHARKHAND, THE COMMISSIONER OF STATE TAXES, RANCHI, THE STATE TAX OFFICER W.P.(T) No. 4784 of 2022 Dated: - 24-1-2023</p>	<p>Realization of its Input Tax Credit (ITC) in the electronic credit ledger of the petitioner as for the Financial Year 2018-19 last date for availing ITC as per provisions under Section 16(4) of Jharkhand Goods & Service Act, 2017 - violation of Section 16(4) of JGST Act, 2017 or not - violation of principles of natural justice or not.</p>	<p>It appears that a show cause notice under Section 73(1) of the Act dated 12.02.2022 (Annexure-1) was issued to the petitioner which was issued in a format without striking out the irrelevant particulars and thus, there won't be an exaggeration in treating the same as vague as it does not spell out the contraventions for which the petitioner is charged. As a matter of fact, it is worse than the summary of show cause notice issued under FORM GST DRC-01 of the even date (Annexure-2). It further transpires that without giving any opportunity of hearing State Tax Officer was in so hurry, that he finally issued summary of order in FORM GST DRC-07 on 17.02.2022 (Annexure-3); that means just within five days from issuance of show cause. Now the law is no more res integra, in as much as, Rule</p>	<p>The impugned show cause notice in the instant case does not fulfill the ingredients of a proper show cause notice and thus amounts to violation of principles of natural justice; the challenge is maintainable in exercise of writ jurisdiction of this Court - Application allowed.</p>



		<p>142(1) (a) of the JGST Rules provides that the summary of show cause notice in Form DRC-01 should be issued “along with” the show cause notice under Section 73(1) which will spell out the contraventions in details for which the Assessee is charged. The word “along with” clearly indicates that in a given case show cause notice as well as summary thereof both have to be issued. As per Rule 142(1)(a) of the JGST Rules, the summary of show cause notice has to be issued electronically to keep track of the proceeding initiated against the registered person whereas a show cause notice need not necessarily be issued electronically.</p> <p>This Court holds that the foundation of the proceeding in the instant case suffers from material irregularity and hence not sustainable being contrary to Section 73 (1) of the JGST Act. Thus, the subsequent proceedings/impugned orders issued under DRC-07 dated 17.02.2022 cannot sanctify the same and liable to be quashed and set aside. At the cost of repetition, DRC-07 has been issued within five days of issuance of DRC-01 is a clear picture of violation of principles of natural justice.</p>	
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Complied by: CA Anup Kumar Luharuka (Email id: anup@adplco.com)

Disclaimer: The views expressed are solely of the author. EIRC of ICAI dosen't hold any responsibility of the views expressed by the author in his article.

EIRC Album

Republic Day Celebration on 26th January 2023



Unfurling the National Flag by CA. (Dr.) Debashis Mitra, President ICAI (2022 – 23). Others seen are CA. Nitesh Kr. More, Past Chairman, EIRC, CA. K N Jain, Past Chairman, EIRC, CA. Indraneel Roy Choudhury, Past Chairman, EIRC, CA. Ravi Kr. Patwa, Chairman, EIRC, CA. Sushil Kr. Goyal, Council Member, ICAI, CA. Debayan Patra, Vice Chairman, EIRC, CA. Sanjib Sanghi, Secretary, EIRC



CA. (Dr.) Debashis Mitra, President ICAI (2022 – 23) delivering his address

CA. Ravi Kr. Patwa, Chairman, EIRC delivering his address

CA. Sushil Kr. Goyal, Council Member, ICAI delivering his address



CA. Debayan Patra, Vice Chairman, EIRC delivering his address

CA. Sanjib Sanghi, Secretary, EIRC delivering his address

CA. Vishnu K. Tulsyan, Treasurer, EIRC delivering his address

CA. Mayur Agrawal, Member, EIRC delivering his address



CA. Indraneel Roy Choudhury, Past Chairman, EIRC delivering his address

CA. Kamal Nayan Jain, Past Chairman, EIRC delivering his address

CA. Nitesh Kr. More, Past Chairman, EIRC delivering his address

Shri Amit Paul, Dy. Secretary - Head – ICAI Kolkata delivering his address

Saraswati Puja at ICAI Bhawan Russell Street	President ICAI along with the students at the Saraswati Puja	Offering puja to the Goddess	Students with Goddess Saraswati

ICAI Startup Samvad on 28th January 2023

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Lighting the Inaugural Lamp	Shri Vivek Gupta, Hon'ble MLA, Govt. of WB	CA. Sanjib Sanghi, Secretary EIRC and Chairman, Committee on MSME & Startup, EIRC
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CA. Debayan Patra, Vice Chairman, EIRC	CA. Mayur Agrawal, Member, EIRC	CA. Vaibhav Soni, Chairman, Kolkata Chapter of YI of CII	CA. Niraj Agarwal
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(L – R) : CA. Rishi Khator, Startup Consultant, Shri Vivek Gupta, Hon'ble MLA, Govt. of WB, CA. Sanjib Sanghi, Chairman, Committee on MSME & Startup, EIRC, CA. Swati Singhania	CA. Rishi Khator, Startup Consultant	CA. Swati Singhania
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Dr. Subhrangshu Sanyal, CEO, IIM Calcutta Innovation Park	(L – R) : CA. Sanjib Sanghi, Secretary, EIRC, Mr. Anish Agarwal, Mr. Abhishek Rungta, CA. Rishi Khator, Dr. Subhrangshu Sanyal, Shri Shubham Karnani	Mr. Abhishek Rungta, Founder & CEO, Indusnet Technologies	
			
Mr. Anish Agarwal, CEO, Tablt Pharmacy	Mr. Shubham Karnani, YI of CII	New Startup - Unimart	
Faculty Development Programme on 29th and 30th January 2023			
			
Inaugural Session	CA. Debayan Patra, Vice Chairman, EIRC	CA. Sanjib Sanghi, Secretary, EIRC	
			
Ms. Anindita Kundu, Asst. Secretary, SSEB, ICAI	Ms. Sharmistha Biswas, SO (SU) MCS Cell, EIRC	Ms. Jaya Laxmi	
			
Dr. K R Subrahmany	Mr. Sanjeev Kr. Sampath	Mr. K S Manoharan	
			
CA. V Jawahar	CA. Sumit Dhadda		

Seminar on Investor Awareness on “Wealth Creation through Equity” on 30th January 2023



(L – R) : CA. Suman Chaudhury, CA. Vishnu K. Tulsyan, Treasurer, EIRC, CA. Sanjib Sanghi, Secretary, EIRC, CA. Ritesh Rampuria

CA. Sanjib Sanghi, Secretary, EIRC

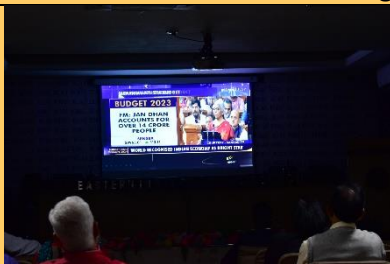
CA. Ritesh Rampuria



(L – R) : CA. Suman Chaudhury, CA. Sanjib Sanghi, Secretary, EIRC, CA. Ritesh Rampuria, CA. Vishnu K. Tulsyan, Treasurer, EIRC

(L – R) : CA. Vishnu K. Tulsyan, Treasurer, EIRC, CA. Sanjib Sanghi, Secretary, EIRC, CA. Ritesh Rampuria, CA. Suman Chaudhury

Live Telecast of Union Budget 2023 followed by Discussion on 1st February 2023



Live Telecast of Union Budget 2023

(L – R) : CA. Mayur Agrawal, Member, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. Asim Prakash, CA. Sanjib Sanghi, Secretary, EIRC, CA. Vishnu K. Tulsyan, Treasurer, EIRC



CA. Debayan Patra, Vice Chairman, EIRC

CA. Mayur Agrawal, Member, EIRC

CA. Asim Prakash

CA. Sanjib Sanghi, Secretary, EIRC

Seminar on Union Budget 2023 on 4th February 2023

<p>(L – R) : CA. Mayur Agrawal, Member, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. (Dr.) Girish Ahuja, CA. Ravi Kr. Patwa, Chairman, EIRC, Prof. (Dr.) Suman Mukerjee, CA. Vishnu Tulsyan, Treasurer, EIRC</p>		<p>CA. Ravi Kumar Patwa, Chairman, EIRC</p>	<p>CA. Mayur Agrawal, Member, EIRC</p>
<p>CA. Vishnu K. Tulsyan, Treasurer, EIRC</p>	<p>Prof. (Dr.) Suman Mukerjee</p>	<p>CA. (Dr.) Girish Ahuja</p>	<p>CA. Debayan Patra, Vice Chairman, EIRC</p>
<p>(L – R) : CA. Mayur Agrawal, Member, EIRC, CA. Vishnu K. Tulsyan, Treasurer, EIRC, CA. S S Gupta, Adv. S M Surana, CA. Anup Sanghai, CA. Ramesh Patodia</p>		<p>CA. Anup Sanghai</p>	<p>Adv. S M Surana</p>
<p>CA. S S Gupta</p>	<p>CA. Ramesh Patodia</p>	<p>(L – R) CA. Vishnu Kr. Tulsyan, Treasurer, EIRC, CA. Abhishek Tibrewal, CA. (Adv.) Vinay Shraff, CA. Gagan Kedia</p>	



CA. Gagan Kedia CA. Abhishek Tibrewal CA. (Adv.) Vinay Shraff Audience

Bhoomi Pujan on the adjacent land to ICAI Bhawan, Kasba on 5th February 2023



CA. (Dr.) Debashis Mitra, President ICAI (2022 – 23) performing the Bhoomi Pujan



(L – R) : CA. Ravi Kumar Patwa, Chairman, EIRC, CA. Mayur Agrawal, Member, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24), CA. Subodh Kumar Agrawal, Past President, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23), CA. Sushil Kumar Goyal, Council Member, ICAI, CA. Vishnu K. Tulsyan, Treasurer, EIRC

(L – R) : CA. Debayan Patra, Vice Chairman, EIRC, CA. Mayur Agrawal, Member, EIRC, CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24), CA. Subodh Kumar Agrawal, Past President, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23), CA. Sushil Kumar Goyal, Council Member, ICAI, CA. Ravi Kumar Patwa, Chairman, EIRC, CA. Vishnu K. Tulsyan, Treasurer, EIRC



Unveiling the Foundation Stone Lighting the Inaugural Lamp

<p>CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23)</p>	<p>CA. Aniket Sunil Talati, President, ICAI (2023 – 24) addressing virtually</p>	<p>CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24)</p>	<p>CA. Subodh Kumar Agrawal, Past President, ICAI</p>
<p>CA. Sushil Kumar Goyal, Council Member, ICAI</p>	<p>CA. Ravi Kumar Patwa, Chairman, EIRC</p>	<p>CA. Debayan Patra, Vice Chairman, EIRC</p>	<p>CA. Sanjib Sanghi, Secretary, EIRC</p>
<p>CA. Mayur Agrawal, Member, EIRC</p>	<p>CA. Vishnu K. Tulsyan, Treasurer, EIRC</p>	<p>Foundation Stone on the land adjacent to ICAI Bhawan, Kasba</p>	
<p align="center">ICAI Awards 2022 on 7th February 2023 at New Delhi</p>			
<p>EIRC receiving the Best Region Award 2022 from the hands of Shri Arjun Ram Meghwal, Union Minister of State for Culture, Govt. of India. Seen are CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23), CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24), CA. Sushil Kumar Goyal, Council Member, ICAI, CA. Ravi Kumar Patwa, Chairman, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. Sanjib Sanghi, Secretary, EIRC, CA. Vishnu K. Tulsyan, Treasurer, EIRC, CA. Mayur Agrawal, Member, EIRC</p>			

Interactive Meet with Eastern Region Study Circles on 8th February 2023



(L – R) CA. Raj Kumar Adukia, Council Member, ICAI and CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24)

Participants

Bhoomi Pujan of Guwahati Centre of Excellence on 8th February 2023



Seen in the picture on Left : CA. Gaurab Garodia, Chairman, Guwahati Branch, CA. Ravi Kr. Patwa, Chairman, EIRC, CA. Purushottamlal H. Khandelwal, Council Member, ICAI, CA. Sushil Kr. Goyal, Council Member, ICAI, CA. (Dr.) Debashis Mitra, President, ICAI (2022-23) , Shri Ashok Singhal, Minister for Housing and Urban Affairs, Irrigation, Govt. of Assam, CA. Aniket Sunil Talati, President, ICAI (2023 – 24), Smt. Keerthi Jalli, IAS, Dy. Commissioner, Kamrup, CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24), CA. Abhay Kr. Chhajed, Council Member, ICAI, CA. (Dr.) Ayush Saraf, Vice Chairman, Guwahati Branch



Shri Ashok Singhal, Minister for Housing and Urban Affairs, Irrigation, Govt. of Assam

CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23)

CA. Aniket Sunil Talati, President, ICAI (2023 – 24)

CA. Ranjeet Kumar Agarwal, Vice President, ICAI (2023 – 24)



Smt. Keerthi Jalli, IAS, Dy. Commissioner, Kamrup	CA. Abhay Kr. Chhajed, Council Member, ICAI	CA. Purushottamlal H. Khandelwal, Council Member, ICAI	CA. Sushil Kumar Goyal, Council Member, ICAI
CA. Ravi Kr. Patwa, Chairman, EIRC	CA. Gaurab Garodia, Chairman, Guwahati Branch	CA. (Dr.) Ayush Saraf, Vice Chairman, Guwahati Branch	Unveiling the Foundation Stone

Full Day Seminar on CAG Audit on 9th February 2023

(L – R) CA. Ravi Kr. Patwa, Chairman, EIRC, CA. Mayur Agrawal, Member, EIRC, CA. Debayan Patra, Vice Chairman, EIRC, CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23), Shri R G Viswanathan, Dy. CAG, CA. Sanjib Sanghi, Secretary, EIRC, CA. Vishnu K. Tulsyan, Treasurer, EIRC	Lighting the Inaugural Lamp
Shri R G Viswanathan, Dy. CAG	CA. (Dr.) Debashis Mitra, President, ICAI (2022 – 23)
CA. Ravi Kumar Patwa, Chairman, EIRC	CA. Debayan Patra, Vice Chairman, EIRC



			
CA. Sanjib Sanghi, Secretary, EIRC	CA. Vishnu K. Tulsyan, Treasurer, EIRC	CA. Mayur Agrawal, Member, EIRC	Mr. Bharat Chandra Behera, Director of Audit (Mines)
			
(L – R) CA. Tanmay Chatterjee, Former ED, IOCL, CA. Mrityunjay Acharjee, General Manager (Finance) NRL, Mr. Pawan Kumar Mishra, Director (Finance), CCL, CA. Debayan Patra, Vice Chairman, EIRC		CA. Mrityunjay Acharjee, General Manager (Finance) NRL	Mr. Pawan Kumar Mishra, Director (Finance), CCL
			
CA. Tanmay Chatterjee, Former ED, IOCL	CA. Mohit Bhuteria	CA. Sunirmal Chatterjee	CA. Santanu Ghosh
			
(L – R) : CA. Mohit Bhuteria, CA. Sunirmal Chatterjee, CA. Santanu Ghosh, CA. Debayan Patra, Vice Chairman, EIRC		CA. Bisworanjan Sutar, Past Chairman, Bhubaneswar Branch of EIRC	CA. Vivek Newatia



<p>(L – R) : CA. Sanjib Sanghi, Secretary, EIRC, Mr. Pankaj Dutta, Sr. Audit Officer, CAG, CA. Shrenik D. Mehta, CA. Sanjay Kumar, CGM(F), Paradip Refinery</p>	<p>CA. Shrenik D. Mehta</p>	<p>Mr. Pankaj Dutta, Sr. Audit Officer, CAG</p>
<p>CA. Sanjay Kumar, CGM(F), Paradip Refinery</p>	<p>(L – R) : CA. Sanjib Sanghi, Secretary, EIRC, Mr. Pankaj Dutta, Sr. Audit Officer, CAG, CA. Shrenik D. Mehta, CA. Sanjay Kumar, CGM(F), Paradip Refinery</p>	<p>Audience</p>

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