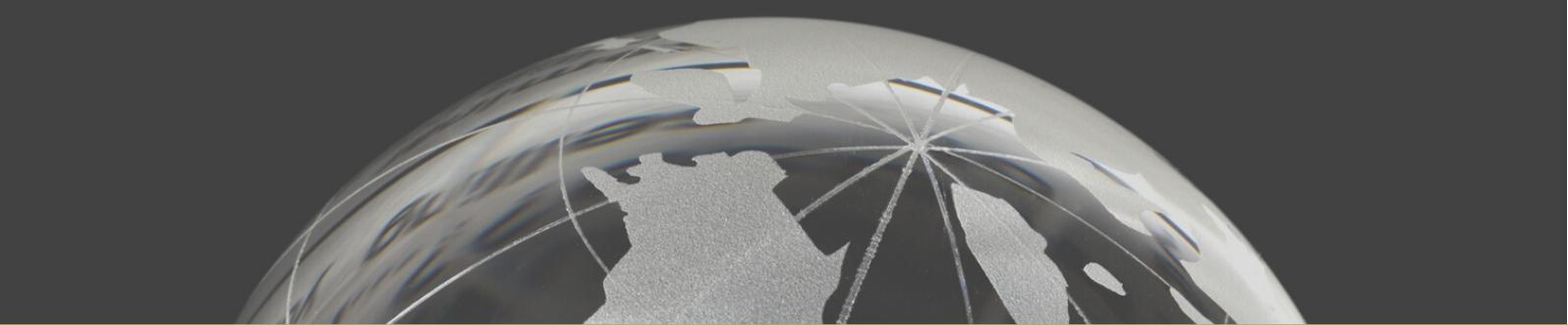




RNM ALERT
OCTOBER
NEWSLETTER VOL NO 165



CONTENTS

Editorial	1
Internal Audit Alert	2
Direct Tax Alert	5
Indirect Tax Alert	9
Corporate Finance Alert	13
Corporate & Legal Alert	18
Tax Calander	20



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EDITORIAL

Dear Readers

During the month of October 2022, our CEO, Mr. Raghu Marwah alongwith the Team visited Bengaluru office of RNM India and interacted with various Business owners and CFOs in Bengaluru. Team RNM continues to view the South India market with much positivity with the burgeoning mid market being a large target for our professional consulting services. The Diwali Pooja was held at the Head Office amongst the holy chants of the Pandit Ji with much fervour and celebration by the entire team.

Team RNM is pleased to announce the expansion of our Gurgaon office for which a Pooja Ceremony cum inauguration was held on 2nd November 2022, coinciding with the death Anniversary of our Late Founder Shri Rajendar Nath Marwah (RNM).

On the Direct Tax front, the leading judgement of the Hon'ble Supreme Court in the matter of **New Noble Educational Society** on the interpretation of the word "solely" appearing u/s 10(23C) of the Income Tax Act, 1961 for educational institutions brings much needed clarity on this litigious issue. Profits generated from sale of textbooks, providing transportation facilities, running hostel facilities are to be treated as incidental to the "sole" object of propagating the cause of education.

However, profits generated from lease of school infrastructure/ facilities to other Trusts is not to be considered as being incidental to the cause of education.

The ICAI has w.e.f. 1 October 2022, notified changes in the Code of Ethics. In case of 'Assistance in the Resolution of Tax disputes', the ICAI has clarified now that "Court" does not include Tribunal.

We would like to take this opportunity to wish all our Readers a very happy Gurburab which commemorates the birth of the first Sikh Guru.

CA U N Marwah
Chairman- RNM India

Internal Audit



GLOBAL TRENDS ON INTERNAL AUDIT

Internal Audit

Internal Audit is an independent appraisal activity within an organization for the review of, and to improve, the accounting, financial and other operations as basis for protective and constructive service to the management.

Importance

Internal Audit has great importance in itself as an influential function within a company which helps in improving the functions and operations of the company.

Its importance was increased during the year 2020, when the global COVID-19 pandemic affected poorly the World Economy.

And it is the only one function i.e. internal audit, which helps the companies' globally by providing a critical assurance, help in advising the management on the new scenario of risks and controls and also helps in anticipating emerging risks.

Global Trends

With the pandemic uncertainties and requirements, the concept of internal audit is moving towards a great position where organizations are guided through a landscape of risks.

Considering the requirements, various trends are being followed like expanding the scope of internal audit, quality assessments, transparency in organizational structure, etc.

There are several trends followed on internal audit globally, some of them are:

1. Artificial Intelligence

As we all know, Artificial Intelligence is the one through which all the work is/can be automated. Therefore, if we follow AI in the corporate culture, it will be a gift to the companies and the auditors.

So, if internal audit function also equipped with AI, it will help in the process of automating assurance.

2. Continuous Risk Assessment

Continuous Risk Assessment includes monitoring the activities or functions at regular intervals. It can help Internal Auditor to direct its resources to where they are needed.

By continuous monitoring, one can identify the resources, where they are used and where to be used.

3. Transparency in Organizational Structure

Transparency in organizational structure develops a healthy environment. It will be helpful for the auditors to engage with the companies' operations as there will be free flow of information and remove the communication gaps.

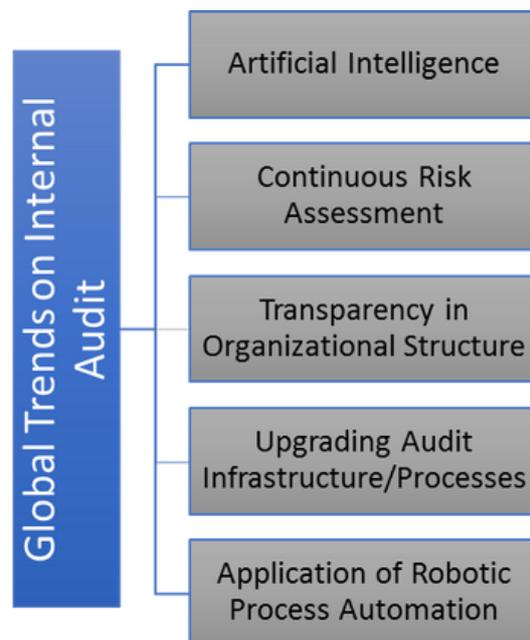
Transparency also results in efficient and effective engagement.

4. Upgrading Audit Infrastructure/Processes

By upgrading the Audit processes, one can work in an effective and efficient manner. Upgrading of Audit Process includes use of audit techniques in a proper way.

5. Application of Robotic Process Automation

Various companies have embraced the Internal Audit trend of advancing towards Robotic Process Automation to drive efficiency, expand capacity, boost quality, and extend audit coverage.



Direct Tax



1. CIRCULAR NO. 21/2022 [F.NO. 275/25/2022-IT (B)], DATED 27-10-2022

Vide this circular the Central Board of Direct Taxes (CBDT) in exercise of its powers under section 119 of the Income-tax Act, 1961, extends the due date of filing of Form 26Q for the second quarter of financial year 2022-23 from 31st of October, 2022 to 30th of November, 2022.

2. CIRCULAR NO. 22/2022 [F.NO.197/93/2022-ITA-1], DATED 1-11-2022

Vide this circular dated 01.11.2022 the CBDT condones the delay in filing of Form 10A up to 25th November, 2022 in respect of certain provisions of section 12A / section 10(23C) / section 80G / section 35 of the Income-tax Act, 1961 for F.Y 2020-21.

3. CIRCULAR NO. 20/2022 [F.NO. 225/49/2021/ITA-II], DATED 26-10-2022

CBDT extends due dates for filing of Return of Income for various assessees whose due date for furnishing of report of audit was extended to 07.10.2022.

The due date of Return of Income which is 31st October, 2022 in the case of assessees referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, extended to 7th November, 2022.

Important Judicial Precedents

1.For AYs prior to 2021-22 also, due date u/s 36(1)(va),not u/s 43B, applies for deductibility of employees' contributions to PF,ESI etc

- Section 43B(b) does not cover employees' contributions to PF,ESI etc. deducted by employer from salaries of employees.
- The words "any sum payable by the assessee as an employer by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of the employees" in section 43B (b) cover only employers' contributions to these funds to be borne and paid by employer out of his income, and not employees' contributions to these funds deducted by employer out of employees' income/salary. The former are sums which are liabilities of the employer to be borne by him out of his own income. The latter are sums deducted from others' income and held in trust by him and deemed to be his income under section 2(24)(x) unless deposited with concerned authorities on or before the due date as defined in Explanation (now Explanation 1) below section 36(1)(va) i.e. due dates under the relevant employee welfare legislation like PF Act, ESI Act etc.

- The non-obstante clause in section 43B cannot be interpreted as overriding section 36(1)(va) and cannot be interpreted to mean that employer will get deduction in respect of employees' contributions deducted from their salaries and deposited by employer after the due date u/s 36(1)(va) but on or before the due date u/s 43B ie due date of filing ITR.
- The non-obstante clause in section 43B does not override section 36(1)(va) as both provisions operate in different fields. Section 43B(b) applies to employer's contributions while section 36(1)(va) applies to employees' contributions.

Checkmate Services Private Limited Vs. CIT [2022] 143 taxmann.com 178 (SC)[12-10-2022]

2. Bonus/Commission paid to employee who is not a partner/shareholder can't be disallowed u/s 36(1)(ii)

Disallowance u/s 36(1)(ii) of bonus/commission paid "in lieu of profit or dividend" applies only to employees who are partners/shareholders

- Any sum paid to an employee as bonus or commission for services rendered has to be allowed as deduction as the reasonableness of the payment or adequacy of services rendered by the employee are not relevant factors in deciding the allowability of deduction.
- Disabling provision of section 36(1)(ii), which provides for disallowance of bonus/commission paid to employees "if the sum so paid is in lieu of profit or dividend", applies only to employees who are partners or shareholders. In the facts of the present appeal, there is no finding that the employees are either partners or shareholders of the assessee. That being the case, assessee's claim has to be allowed.

Karam Singh Malik Vs. ITO [2022] 144 taxmann.com 5 (Delhi Trib.)[25-10-2022]

3. Inherent powers of ITAT u/s 254(1) does not mean power to grant blanket stay of demand by waiving off conditions u/s 254(2A)

Inherent powers of ITAT u/s 254(1) does not mean power to grant stay of demand by waiving off 20% pre-deposit required u/s 254(2A). Inherent powers of ITAT u/s 254(1) covers power to grant a stay of demand but that does not mean that ITAT can grant stay of demand in violation of conditions stipulated u/s 254(2A) including pre-deposit by appellant of at least 20% of disputed demand.

An institution like ITAT, which is itself a creature of the Income Tax Act, 1961, has to perform its functions within the limitations that the Income Tax Act, 1961, has imposed on its functioning.

Hindustan Lever Ltd. Vs. DCIT [2022] 143 taxmann.com 2 (Mumbai - Trib.) [26-09-2022]

4.EDC payable by assessee-developer/builder to HUDA can't be disallowed u/s 43B(a) as the same is not a tax/duty/cess/fee

The word 'fee' in section 43B(a) is to be interpreted ejusdem generis the words "tax", "duty" and "cess" preceding it. When so interpreted, it would be clear that EDC is not a 'fee' for the purpose of section 43B(a) as it is amply clear from HUDA Rules that it is a charge paid by the developer and builder for obtaining the services from the HUDA authority like sewage, roads, lighting, etc. and in case the assessee does not avail such facility, he is entitled for refund or adjustment of payment. As the payment is made against the facilities availed by the developer/builder/colonizer, EDC cannot be put in the basket of mandatory or compulsory payment of duty, tax, cess or fee, therefore, section 43B of the Act does not stand attracted in the present case to the payment of EDC by the assessee

Vipul Ltd. Vs. DCIT [2022] 143 taxmann.com 105 (Delhi - Trib.) [29-09-2022]



Indirect Tax



GST CALENDAR

Compliances for the month of November 2022.

Nature of Compliances	Due Date
GSTR-7 (Tax Deducted at Source 'TDS')	November 10, 2022
GSTR-8 (Tax Collected at Source 'TCS')	November 10, 2022
GSTR-1	November 11, 2022
IFF- Invoice furnishing facility (Availing QRMP)	November 13, 2022
GSTR-6 Input Service Distributor	November 13, 2022
GSTR-2B (Auto Generated Statement)	November 14, 2022
GSTR-3B	November 20, 2022
GSTR-5 (Non-Resident Taxable Person)	November 20, 2022
GSTR-5A (OIDAR Service Provider)	November 20, 2022
PMT-06 (who have opted for QRMP scheme)	November 25, 2022

A. Section 171 to be construed in a manner which is directed towards furthering consumer and public interest

• Background

- i. In the matter of *Loreal India Private Limited Vs. Union of India* the petitioner aggrieved by the order of National Anti-Profiteering Authority (NAA) has filed a writ petition before the Hon'ble Delhi High Court. The petitioner has contended that NAA is not netting of the benefit of rate reduction extended in some products as against those where the petitioner has not extended the benefit of rate reduction qua the subject products, by way of commensurate reduction in prices.
- ii. The petitioner has increased the grammage on certain products where commensurate reduction in prices was not given.
- iii. Further, post-sale discount (Ex- GST) has been granted by the petitioner for which NAA is not netting of the benefit of rate reduction extended.

• Held

- iv. Under Section 171 any benefit of reduction in the rate of taxes or benefit of ITC on any supply of goods or services can only be by way of commensurate reduction in prices.
- v. Further, Section 171 of the CGST Act, 2017 casts an obligation of every supplier of goods and services/registered person to pass on the benefit of rate reduction of GST or the benefit of ITC on every supply and not on some supplies. Consequently, prima facie, a supplier cannot claim that he has passed on more benefit to one customer therefore he could pass less or no benefit to another customer than the benefit which is actually due to that customer.
- vi. Therefore, the Hon'ble HC of Delhi has held that the post-sale discount has not been granted on account of GST rate reduction and therefore, does not qualify as commensurate reduction in prices as required under Section 171 of the Act.

B. FORM GST DRC-03 is not valid for making pre-deposit for filing of Appeal

- i. Vide Instruction No CBIC-240137/14/2022-SERVICE TAX SECTION-CBEC dated October 22, 2022 CBIC has clarified regarding payment of pre-deposits for filing of appeal
- ii. It has been noticed that certain appeals have been rejected by some Commissioner (Appeals) for non-compliance of pre-deposit requirements as mandated under Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act.
- iii. This issue has also been referred to the Board by the Hon'ble High Court of Mumbai in writ petition No. 6220 of 2022 in the matter of Sodexo India Services Pvt. Ltd Vs Union of India and Ors., with directions to examine and issue suitable instructions in this regard.

iv. In view of the above, it has been clarified that Form GST DRC -03 is prescribed for payment of tax, interest, penalty under the CGST Act, 2017. Thus, under GST Act also, Form GST DRC-03 is not a prescribed mode for payment of pre-deposit. Further it has been prescribed that CBIC-GST Integrated portal should only be utilized for making pre- deposits under the Central Excise Act, 1944 and the Finance Act, 1994.

C. Merely because petitioner has an option of seeking revocation of cancellation of registration, u/s 30 of the GST Act, it cannot be said that independent of the said remedy, an appeal would not be maintainable.

- **Background**

i. In the matter of Smt Shailaja Chandrasekhar vs. Additional Commissioner of Central Tax (Appeals), the Respondents had passed an order dated 13.04.2020 revoking/cancelling the GST registration of the petitioner - Petitioner submits that due to COVID-19 they could not file an appeal within the prescribed period and subsequently filed an appeal on 30.03.2022.

ii. However, on 22.04.2022, the appellate authority dismissed the appeal on the ground that the appeal was not maintainable inasmuch as the only option available to the petitioner was to approach the respondent no.2 for revocation of the cancellation and restoration of the registration - Petitioner further submits that the entire tax payable up to the date of cancellation and for the subsequent period also a certain amount has been deposited before the appellate authority.

iii. Aggrieved, Petitioner is before the High Court by way of the present petition.

- **Held**

iv. The Hon'ble High Court of Karnataka has held that merely because the petitioner has an option of seeking revocation of the cancellation under Section 30 of the CGST Act, it cannot be said that independent of the said remedy, an appeal would not be maintainable.

v. As such, the impugned order passed by the Appellate Authority summarily dismissing the appeal on the ground that it is not maintainable in view of availability of the remedy of seeking revocation of the cancellation is clearly contrary to Section 107 and Section 30 of the CGST Act and same deserves to be set aside

vi. Explanation offered by the petitioner in not seeking revocation of the cancellation within a stipulated period of 30 days under Section 30 of the CGST Act is to be held as valid and proper and respondent No.2 is to be directed to reconsider the claim of the petitioner for revocation of the cancellation order in accordance with law subject to payment of outstanding due taxes by the petitioner in accordance with law.



Corporate Finance



Bira91 to Buy Beverage Chain Beer Cafe

The Beer Café is set to be acquired by beer maker Bira 91 as it eyes a stronger play and offerings in pubs & taprooms market. It presents a huge opportunity for Bira 91 to leverage its infrastructure, experience, and expansion capabilities to further refine The Beer Café's strong operating model and better serve its loyal & passionate base of beer enthusiasts. Target's management, led by Rahul Singh who is CEO and founder, will continue to lead the brand's operations and take the complete responsibility of the newly formed restaurant vertical. The Beer Café operates 33 outlets in 15 cities across tier one, two, and three cities including high traction locations such as malls, high-streets and transit hubs. Backed by Sequoia Capital India, Sofina, and Japan's Kirin Holding—Bira 91 is available in 500 towns and cities across 15 countries. It brews its beer beers across four breweries in India.

Here is some latest financial news on private equity, venture capital, and mergers & acquisitions:

Private Equity

Tiger Global To Raise New \$6 Bn For Enterprise Startups In India:

Tiger Global Management, a New York-based investment firm, is expected to raise USD 6 b for its new fund to invest in early-stage startups in India and other adjoining geographies. The amount being raised is just half of its previous fund signalling slowdown in its investment approach or slowdown in deals across the globe. The revision in fund amount could also be a result of lower-valuation environment.

(Source: VC Circle, 7 October 2022)

Motilal Oswal PE Bets \$28 Mn On Footwear Brand Asian Footwears:

Asian Footwears Pvt Ltd., a New Delhi-based brand has raised USD 28 million from Motilal Oswal group-backed funds India Business Excellence Fund-IV, managed and advised by MO Alternate Investment Advisors Pvt Ltd.

(Source: VC Circle, 10 October 2022)

KKR To Acquire Ness Digital For \$500 Mn:

A definitive agreement has been executed between global investment firm, KKR and digital solutions provider Ness Digital Engineering from The Rohatyn Group. The total deal amount is estimated at over USD 500 million and is part of KKR's Asia Fund IV.

(Source: VC Circle, 27 October 2022)

Miko Acquires Majority Stake In AI Gaming Startup:

AI robot maker for kids, Miko, has acquired a 70% stake in Square Off, a gaming platform. The acquisition will provide complete exit for Square Off's existing investors and the leadership will continue serving their respective roles.

(Source: VC Circle, 5 October 2022)

Vanity Wagon Raises Fresh Funding In Round Led By Agility Venture:

Vanity Wagon, a clean beauty marketplace, has raised USD 2 million in its pre-Series A funding round led by Agility Ventures Partners and Lotus Herbals Pvt Ltd. Vanity Wagon also raised funds from Inflection Point Ventures, Venture Catalysts, and few HNIs. The fresh proceeds will be strengthen its market position, strengthen brand building, expand its private label portfolio, and offline retail operations apart from investing in its technology and marketing and sales driven strategies.

(Source: VC Circle, 7 October 2022)

Venture Capital

Listed U Gro Capital Raises Funding Via ECB Route:

U Gro Capital Ltd, a listed-fintech platform, has raised USD 5 million via external commercial borrowings (ECB) from Liechtenstein-based EMF Microfinance Fund, AgmvK. U Gro Capital will deploy these funds to extend credit to underserved business sections.

(Source: VC Circle, 03 October 2022)

Waaree Energies Raises Rs 1,000 Cr:

Waaree Energies Ltd, a solar panel manufacturer, has raised c. INR 1000 crore from HNIs and family offices to grow its production capacity for solar modules & foray into solar cell manufacturing. The funds will be used to ramp up solar module production from 5 gigawatt (GW) to 9 GW by March 2023. It is also planning to start manufacturing of solar cells by September 2023. Waaree has acquired 100 acres to set up a new facility at Chikhli in Navsari district, Gujarat. The plant will have production capacity of 7 GW of solar modules, and 5.4 GW of solar cell.

(Source: VC Circle, 06 October 2022)

Hummingbird Ventures Leads Seed Funding Round In Vance:

Vance Techlabs Pvt Ltd operated Vance, a cross-border neobanking platform has raised USD 5.8 million in its seed funding round led by Hummingbird Ventures with participation from Global Founders Capital, YCombinator, Soma Capital and seasoned angels such as Alan Rutledge and Gokul Rajaram. The fresh proceeds will be used to fund development of international banking vertical and go live in UAE & the UK by December 2022.

(Source: VC Circle, 03 October 2022)

Saama Capital, Twin Ventures Bet On Legal Tech Firm Oddr:

Oddr, a legal tech startup has raised USD 2 million in its seed funding round co-led by Saama Capital and Twin Ventures. The seed fundraise also saw participation from angel investors from the US, Singapore and Germany. The Silicon Valley and India-based firm will use the fresh proceeds to build its artificial intelligence-backed invoice-to-cash hub for legal companies, onboard more clients and hirings.

(Source: VC Circle, 10 October 2022)

Inflexor Ventures, Omnivore Back Agribiotech Startup BioPrime:

BioPrime AgriSolutions Pvt Ltd, an agricultural biotechnology startup has secured INR 9 crore in its pre-Series A funding round led by Inflexor Ventures with contribution from existing investor Omnivore. The agri-tech firm plans to deploy fresh funds for expansion, ramping up its production capabilities and for its product sale registrations.

(Source: VC Circle, 10 October 2022)

Elevation Capital, Jungle Ventures, Others Write \$15 Mn Cheque To Drivetrain:

Drivetrain AI Inc., a financial planning, monitoring and decision-making platform, has secured USD 15 million in a Series A funding round led by Elevation Capital, Jungle Ventures and Venture Highway with participation from several executives from tech and finance domain. The fresh proceeds will be deployed to boost Drivetrain's product development and expand its go-to-market team.

(Source: VC Circle, 19 October 2022)

PhysicsWallah Makes Two Acquisitions:

Edtech unicorn and the latest entry into edtech space, PhysicsWallah, has acquired test preparation platform PrepOnline and exam preparation books publisher Altis Vortex for an undisclosed amount in a cash-and-stock deal. The Noida-based company backed by GSV Ventures and Westbridge marks its second acquisition after turning unicorn in June 2022. In August, it acquired Jaipur-based doubt-solving and resource management startup, FreeCo for an undisclosed amount.

(Source: VC Circle, 13 October 2022)

Mergers & Acquisition

Naspers Terminates Deal To Acquire BillDesk For \$4.7 Bn:

Naspers-owned Prosus has terminated its USD 4.7 billion agreement to acquire payments solutions provider BillDesk, a month after deal between Prosus arm PayU and shareholders of BillDesk was cleared by the Competition Commission of India.

(Source: VC Circle, 03 October 2022)

Info Edge Acquires Majority Stake In Coding Ninjas:

Info Edge, a listed pure-play internet player has bought majority stake in Delhi-based online learning platform Coding Ninjas in a cash deal amounting INR 135.4 crores. This stake buy makes Infor Edge a majority stakeholder at 51% compared to 26% earlier.

(Source: VC Circle, 05 October 2022)



Spotify Acquires Firm That Detects Harmful Content:

Audio-streaming service Spotify has announced its acquisition of Kinzen, a firm that identifies harmful content on the platform. This acquisition is part of Spotify's extended efforts to deal with harmful content on its service platform after backlash in the beginning of 2022.

(Source: VC Circle, 05 October 2022)

Moglix Acquires ADI's India Distribution Business:

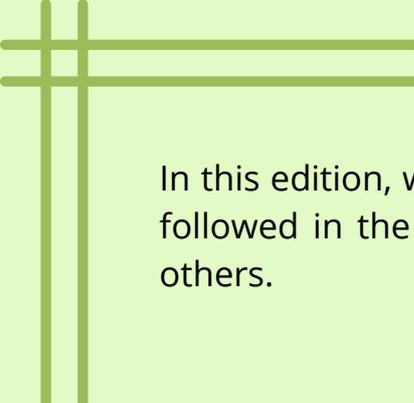
Moglix, Tiger Global-backed industrial goods marketplace, has announced its acquisition of ADI Global Distribution's India business to strengthen portfolio across video surveillance, access control and fire control products. The financial details were not disclosed and this deal marks Moglix's third-acquisition this year.

(Source: VC Circle, 11 October 2022)





Corporate & Legal



In this edition, we have tried to bring you to notice the latest amendment that followed in the month of October 2022 issued by MCA, RBI, SEBI, DIPP, and others.

Amendments issued by RBI

RBI launches advanced supervisory monitoring system DAKSH

Reserve Bank governor Shaktikanta Das has launched a new 'SupTech' initiative DAKSH - the bank's Advanced Supervisory Monitoring System, which is expected to make the supervisory processes more robust. In a statement, the Reserve Bank of India (RBI) said it has been taking various initiatives in strengthening supervision, which among other initiatives include the adoption of the latest data and analytical tools as well as leveraging technology for implementing more efficient and automated work processes.

Read more at <https://timesofindia.indiatimes.com/business/india-business/rbi-launches-advanced-supervisory-monitoring-system-daksh/articleshow/94690084.cms>

Miscellaneous Amendments

Extension of Foreign Trade Policy by Ministry Of Commerce and Industry

The validity of the existing Foreign Trade Policy 2015-2020, which was earlier valid up to 30th September 2022 has been extended till 31st March 2023.

To read more- <https://commerce.gov.in/press-releases/>

Tax Calendar



November 2022- Tax Calendar

7TH NOVEMBER	Due date for deposit of Tax deducted/ collected for the month of October.
7TH NOVEMBER	<p>Due date of filing of Income Tax Return under section 139(1) of the Income Tax Act, 1961 (the 'Act') for the Assessment Year 2022-23 for the following Assesses.</p> <p>(a) Companies (b) Non Companies whose Books of Accounts are subject to Audit. (c) Individual who is Partner in a Firm and Individuals whose Books of Accounts are subject to Audit.</p> <p>* Note:- The Due Date for furnishing of Return of Income for Assessment Year 2022-23 has been extended from 31st October to 7th November, 2022 vide circular no. 20/2022 dated 26th October, 2022.</p>
15TH NOVEMBER	Quarterly TDS Certificate (in respect of Tax deducted for payments other than salary) for the Quarter ending 30th September, 2022.
30TH NOVEMBER	<p>Due date of furnishing quarterly TDS Statement of 2nd quarter of Form 26Q (TDS other than salary).</p> <p>*Note: - The Due date for furnishing of TDS Statement for the 2nd quarter has been extended from 31st October, 2022 to 30th November, 2022 vide circular no. 21/2022, dated 27th October, 2022.</p>
30TH NOVEMBER	Due date of filing of Return under section 139(1) of the Act for the Assessment Year 2022-23 in case of Assessee who are subject to Transfer Pricing under section 92E in the prescribed Form 3CEB.
30TH NOVEMBER	Due date of furnishing Report in Form No. 3CEAA by a constituent entity of an international group for the Accounting year 2021-22.
30TH NOVEMBER	Due date for filing of statement of income distributed by Business Trust to Unit holders during the financial year 2021-22. This statement is required to be filed electronically to Principal CIT or CIT in Form No. 64A.
30TH NOVEMBER	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on 30th November, 2022).
30TH NOVEMBER	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2022).



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