





“Hard work is just a word to scare people who do not love their work. The actual fact is when you love your work so much, you almost never find it hard”

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We believe that

“If you want to go fast – Go Alone . If you want to go far – Go Together”

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Dear Readers



On March 31st, 2022, the financial year 2021-22 comes to an end. Month of March is a crucial month as it is the end of the ongoing financial year and includes essential obligations such as filing of income tax returns and completing any other finance-related tasks. Thus, the end of any financial year is very important for all the banks, tax payers, business entities, and professionals like CA and CS. And now, as we enter into the new financial year 2022-2023 on April 1st, 2022, all we need is a ray of hope and positivity to start the new beginnings. April is a month that is known for Hindu New Year celebrations. And, there are also a number of festivals that are celebrated in this month in various states with great joy and enthusiasm.

Technology has opened up speedier and cost-effective means of communications. To align with future, one must have thorough knowledge of technology and rethink for new advancement in professional day to day lives.

Alike previous two financial years, wherein everyone faced a lot of challenges due to COVID 19 which further leads to extensions of compliance timelines, this year as situations seem normal we should plan our professional work with effective coordination of clients in such a way so that work can be completed before time ignoring expectations of extension.

Knowledge is Power, Power provides Information; Information leads to Education, Education breeds Wisdom; Wisdom is Liberation. People are not liberated because of lack of knowledge

In this newsletter, readers will be able to find all relevant circulars, notifications, press release, miscellaneous communications related to Direct Taxes and Indirect Taxes for the month of March 2022.

Quote for the month

“To achieve success, we should follow our dreams with a strategic mission and clear vision”

I wish each and every one a very Happy Financial Year 2022

Moradabad
05th April 2022

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This is Gist of all important updates during **March 2022** relating to circulars, notifications, miscellaneous communications & press releases from Income Tax Department and advisory communications to the best of our Knowledge and sources* in brief. However readers are advised to read the relevant in details for better understanding.



1. Income Tax Act 1961 – Notifications :-

Notification No.	Dated	Heading	In Brief	Link to Read Full
14/2022/F. No.203/03/2021-ITA-II	03 rd March	Section 35 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves 'Sri Shankara Cancer Foundation, Bangalore (PAN: AAHTS5593F)' under the category of 'University, College or other institution' for Scientific Research for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962	Click here to Read
15/2022/F. No.370142/13/2022-TPL	28 th March	Faceless Jurisdiction of Income Tax Authorities Scheme, 2022	For the purpose of this Scheme, — (a) the exercise of all or any or the powers and performance of all or any of the functions conferred on, or, as the case may be, assigned to income-tax authorities, by or under the Act as referred to in section 120 of the Act; or (b) vesting the jurisdiction with the Assessing Officer as referred to in section 124 of the Act, shall be in a faceless manner, through automated allocation, in accordance with and to the extent provided in— (i) section 144B of the Act with reference to making faceless assessment of total income or loss of assessee; (ii) the Faceless Appeal Scheme, 2021 notified under sub-sections (6B) and (6C) of section 250 of the	Click here to Read



			<p>Act with reference to the disposal of appeals;</p> <p>(iii) the Faceless Penalty Scheme, 2021 notified under sub-sections (2A) and (2B) of section 274 of the Act with reference to imposition of penalty under Chapter XXI of the Act;</p> <p>(iv) the e-Verification Scheme, 2021 notified under sub-sections (1) and (2) of section 135A of the Act with reference to the calling for of information under section 133 of the Act, collecting certain information under section 133B of the Act, or calling for information by prescribed authority under section 133C of the Act, or exercise of power to inspect register of companies under section 134, or exercise of power of Assessing Officer under section 135 of the Act;</p> <p>(v) the e-Settlement Scheme, 2021 notified under sub-sections (11) and (12) of section 245D of the Act with reference to the settlement of pending applications by the interim Board;</p> <p>(vi) the e-advance rulings Scheme, 2022 notified under sub-sections (9) and (10) of section 245R of the Act with reference to dispute resolution for persons or class of persons, as specified by the Board, who may opt for dispute resolution under the Chapter XIX-AA of the Act with reference to dispute arising from any variation in the specified order fulfilling the specified conditions.</p>	
16/2022 / F. No. 370142/35/2 020-TPL-Part-II	28 th March	Section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020	<p>Relates to passing of any order under sub-section (3) of section 26 of the Benami Act,—</p> <p>(i) the 30th day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the Benami Act falls, for the completion of such action; and</p> <p>(ii) the 30th day of September, 2022 shall be the end date to which the time limit for completion of such action shall stand extended.</p>	Click here to Read
17/2022/F. No. 370142/14/2 022-TPL	29 th March	Income-tax (Third Amendment) Rules, 2022	<p>“(5A) Every person who, in accordance with the provisions of sub-section (2) of section 139AA, is required to intimate his Aadhaar number to the prescribed authority in the prescribed form and manner, fails to do so by the date referred to in the said sub-section, shall, at the time of subsequent intimation of his Aadhaar number to the prescribed</p>	Click here to Read



			<p>authority, be liable to pay, by way of fee, an amount equal to, —</p> <p>(a) five hundred rupees, in a case where such intimation is made within three months from the date referred to in sub-section (2) of section 139AA; and</p> <p>(b) one thousand rupees, in all other cases.”</p>	
18/2022/F. No.370142/16/2022-TPL(Part1]	29 th March	e-Assessment of Income Escaping Assessment Scheme, 2022	<p>For the purpose of this Scheme,—</p> <p>(a) assessment, reassessment or recomputation under section 147 of the Act,</p> <p>(b) issuance of notice under section 148 of the Act,</p> <p>shall be through automated allocation, in accordance with risk management strategy formulated by the Board as referred to in section 148 of the Act for issuance of notice, and in a faceless manner, to the extent provided in section 144B of the Act with reference to making assessment or reassessment of total income or loss of assessee.</p>	Click here to Read
19/2022/F. No.370142/15/2022-TPL	30 th March	Faceless Inquiry or Valuation Scheme, 2022	<p>For the purpose of this Scheme, —</p> <p>(a) issuing notice under sub-section (1) of section 142 of the Act,</p> <p>(b) making inquiry before assessment under sub-section (2) of section 142 of the Act,</p> <p>(c) directing the assessee to get his accounts audited under sub-section (2A) of section 142 of the Act,</p> <p>(d) estimating the value of any asset, property or investment by a Valuation Officer under section 142A of the Act,</p>	Click here to Read
20/2022/F. No.370142/9/2022-TPL	30 th March	206C of IT Act 1961 in relation to non-resident visiting India	<p>In exercise of the powers conferred by clause (ii) to fifth proviso to sub-section (1G) of section 206C of the Income-tax Act, 1961 (43 of 1961)(hereinafter referred to as ‘Act’), the Central Government hereby notifies that the provisions of sub-section (1G) of section 206C shall not apply to an individual who is not a resident in India in terms of clause (1) and clause (1A) of section 6 of the Act, and who is visiting India.</p>	Click here to Read
21/2022] [F.No.370142/8/2022-TPL]	30 th March	Income-tax (fourth Amendment) Rules, 2022	<p>In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the certain rules further to amend Income-tax Rules, 1962</p>	Click here to Read
22/2022/F. No.178/27/2017-ITA-I	31 st March	Section 10 of Income Tax Act 1961	<p>In exercise of the powers conferred by clause (47) of section 10 of Income-tax Act, 1961 (43 of 1961), the Central Government hereby</p>	Click here to Read



		<p>notifies the infrastructure debt fund namely, the 'the Kotak Infrastructure Debt Fund Limited (PAN : AAACK5920G)' for the purposes of the said clause, for the assessment year 2018-19 and subsequent years subject to the following conditions, namely:-</p> <p>(i) that the infrastructure debt fund shall conform to and comply with the provisions of the Income-tax Act, 1961, Rule 2F of the Income-tax Rules, 1962 and the conditions provided by the Reserve Bank of India in the regard, and</p> <p>(ii) that the infrastructure debt fund shall file its return of income as required by the sub-section (4C) of section 139 of the Income-tax Act, 1961 on or before the due date.</p>	
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2. Income Tax Act 1961 – Circulars :-

Circular No.	Dated	Heading	In Brief	Link to Read Full
04/2022	15 th March	Deduction of Tax at source – Income Tax deduction from salaries under section 192 of the Income Tax Act 1961	Detailed circular issued explaining methods and ways to deduction tax at source under head salaries by employer	Click here to Read
05/2022	16 th March	Relaxation from the requirement of electronic filing of application in Form No.3CF for seeking approval under section 35(1)(ii)/(iia)/(iii) of the Income-tax Act,1961(the Act) - reg	On consideration of difficulties in electronic filing of Form No.3CF as stipulated in Rule 5C (1A) and Rule 5F(2)(aa) of the Income-tax Rules, 1962 w.e.f. 01.04.2021, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119(1) of the Act, provides the following relaxation: (i) Applicants seeking approval under section 35(1)(ii)/(iia)/(iii) of the Act may file the application in Form No.3CF physically during the period from the date of issuance of this Circular till: (a) 30th September 2022; or (b) the date of availability of Form No. 3CF for electronic filing on the e-filing website, whichever is earlier	Click here to Read
06/2022	17 th March	Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Form 10-IC for Assessment Year 2020-21- Reg	The delay in filing of Form 10-IC as per Rule 21AE of the Rules for the previous year relevant to A.Y. 2020-21 is condoned in cases where the following conditions are satisfied: i) The return of income for A Y 2020-21 has been filed on or before the due date specified under section 139(1) of the Act; ii) The assessee	Click here to Read

			company has opted for taxation u/s 115BAA of the Act in (e) of "Filing Status" in "Part A-GEN" of the Form of Return of Income ITR-6 and iii) Form 10-IC is filed electronically on or before 30.06.2022 or 3 months from the end of the month in which this Circular is issued, whichever is later.	
07/2022	30 th March	Clarification with respect to relaxation of provisions of rule 114AAA of Income-tax Rules, 1962 prescribing the manner of making Permanent Account Number (PAN) inoperative - reg.	Hence, in order to have smooth application of section 234H and existing rule 114AAA, it is clarified that the impact of sub-rule (2) of rule 114AAA i.e. where a person, whose permanent account number has become inoperative under sub-rule (1), is required to furnish, intimate or quote his permanent account number under the Act. it shall be deemed that he has not furnished, intimated or quoted the permanent account number, as the case may be. in accordance with the provisions of the Act, and he shall be liable for all the consequences under the Act for not furnishing, intimating or quoting the permanent account number. shall come into effect from 1st April, 2023 and the period beginning from 1st April, 2022 and ending with 31st March, 2023, shall be the period during which the said sub-rule shall not have its negative consequences of the nature referred to in the said sub-rule or specified in paras 4 and 4.1 above. However, the tax payer shall be liable to pay a fee in accordance with sub-rule (5A) of rule 114	Click here to Read
08/2022	31 st March	Extension of time line for electronic filing of Form NO.10AB for seeking registration or approval under Section 10(23C), 12A or 80G of the Income Tax Act, 1961 (the Act) - reg.	On consideration of difficulties in electronic filing of Form NO.10AB as stipulated in Rule 2C or 11AA or 17A of the Income Tax Rules, 1962 w.e.f. 01.04.2021, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119(1) of the Act, extends the due date for electronic filing of such Form as under: (i) The application for registration or approval under Section 10(23C), 12A or 80G of the Act in Form No.10AB, for which the last date for filing falls on or before 29th September, 2022, may be filed on or before 30th September, 2022	Click here to Read



3. CBDT Press Releases :-



Dated	Heading	In Brief	Link to Read Full
03rd March	Income Tax Department conducts searches in Mumbai	The seized documents reveal the modus-operandi adopted by them for large-scale suppression of taxable income by inflating their expenses. For this purpose, the prominent recourse is over-invoicing of sub-contract expenses through a maze of entities and by claiming non-genuine expenses. Certain instances show that cash has been taken out from these entities and the same has been utilized for obtaining undue favours for awarding of contracts and also for making unaccounted payments for investments in properties. The preliminary investigation indicates that these contractors have evaded income to the extent of Rs. 200 crore on account of the above malpractices.	Click here to Read
03rd March	Income Tax Department conducts searches in a major Telecom Group	Evidences gathered and statements recorded during the search also reveal that one of the group entities engaged in providing software development services, has been disclosing lower net margins from the related parties, by claiming its operation to be of low-end nature. However, the evidences collected during the investigation indicated that this entity has been rendering significant services/operations of high-end nature. On this aspect, suppression of income of Rs. 400 crore has been detected.	Click here to Read
16th March	More than 6.63 crore Income Tax Returns(ITRs) and 99.27 lakh statutory forms filed on the new e-filing portal of the Income Tax Department	More than 99.27 lakh statutory forms were filed in FY 2021-22 till 15th March, 2022 on the new portal including 26.19 lakh Form 3CB-CD, 2.76 lakh Form 3CA3CD, 20.9 lakh Form 15CA, 5.4 lakh Form 15CB, 2.27 lakh Form 10A, 5.86 lakh Form 10E, 77,634 Form 35 and 23.79 lakh TDS statements. The extended due date for filing of form 3CFA, 3CEAA, 3CLA, 9A, 10, 10IB/IC/ID, 10CCF, 56FF was 15th March, 2022 for which total filings till 15th March, 2022 is nearly 1.64 lakh.	Click here to Read
17th March	<p>Net Direct Tax collections for the F.Y. 2021-22 are at Rs. 13,63,038 crore showing a growth of over 48.4%</p> <p>Advance Tax collections for the F.Y. 2021-22 (Till 4th Installment) stand at Rs. 6,62,896.3 crore as on 16.03.2022 which shows a growth of approximately 40.75%</p> <p>Refunds aggregating to Rs. 1,87,325.9 crore have been issued in the current fiscal</p>	<p>The Net Direct Tax collection of Rs. 13,63,038.3 crore (as on 16.03.2022) include Corporation Tax (CIT) at Rs. 7,19,035.0 crore (net of refund) and Personal Income Tax (PIT) including Security Transaction Tax (STT) at Rs. 6,40,588.3 crore (net of refund). Collection of Rs. 13,63,038.3 crore as on 16.03.2022 is as against a target of Rs. 11.08 lakh crore (BE) as revised to Rs. 12.50 lakh crore (RE)</p> <p>The Advance tax figure of Rs 6,62,896.3 crore as on 16.03.2022 comprises Corporation Tax (CIT) at Rs. 4,84,451.8 crore and Personal Income Tax (PIT) at Rs. 1,78,441.1 crore. This amount is expected to increase as further information is awaited from Banks.</p>	Click here to Read

		Refunds amounting to Rs. 1,87,325.9 crore have also been issued in the F.Y. 2021-22 so far	
17th March	Income Tax Department conducts searches in Mumbai	It is found that the construction business, being run by the relatives of the employee, received many contracts from the State Govt. Search operation has also unearthed evidences of inflation of contract expenses through bogus purchase and bogus sub-contracts aggregating to Rs. 27 crore. Evidence regarding unaccounted cash receipt of Rs. 2 crore in sale of land at Baramati has also been detected. Further investigation with regard to the tax evasion in construction business, is under progress	Click here to Read
20th March	Income Tax Department conducts searches on a Pune & Thane based unicorn start-up group	During the search operation, a complex hawala network of some Mumbai and Thane based shell companies, was also unearthed. These shell companies exist on paper, and were created only for the purpose of providing accommodation entries. Preliminary analysis has revealed that the total quantum of accommodation entries provided by these shell entities exceeds Rs. 1,500 crore.	Click here to Read
22nd March	Income Tax Department conducts searches in a prominent Real Estate Group of North India	A large number of incriminating evidences including hard copy documents and digital data have been found & seized during the search. The seized evidences contain unaccounted 'on-money' cash receipt data of the group from various customers for more than 10 years. The key employees/business heads of various projects have stated the modus operandi of the group and have admitted that the group has generated unaccounted income by accepting 'on-money' unaccounted cash from its customers which have not been recorded in the regular books of account. Evidence of receipt of such 'on-money' exceeding Rs. 3,000 crore has been gathered so far.	Click here to Read
24th March	Income Tax Department conducts searches in Maharashtra	During the search, evidences of about two dozen immovable properties located in Maharashtra, Pondicherry and Tamil Nadu have also been gathered which are either benami properties or not disclosed in the respective returns of Income. These properties have been placed under provisional attachment.	Click here to Read
30th March	Amendment to the provisions of Income-tax Rules, 1962 for prescribing fees under section 234H of the Income-tax Act, 1961	In order to mitigate the inconvenience to the taxpayers, as per Notification No.17/2022 dated 29th March, 2022, a window of opportunity has been provided to the taxpayers upto 31st of March, 2023 to intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing repercussions. As a result, taxpayers will be required to pay a fee of Rs. 500 up to three months from 1st April, 2022 and a fee of Rs.1000 after that, while intimating their Aadhaar.	Click here to Read



31st March	Central Government relaxes provisions of TCS under section 206C(1G) of the Income-tax Act, 1961 in respect of non-resident individuals visiting India	In order to remove such difficulties, the Central Government, in exercise of powers conferred under section 206C(1G) of the Act, has specified that the provisions of the said section shall not apply to a buyer being an individual who is not a resident in India in terms of clause (1) and clause (1A) of section 6 of the Act and who is visiting India. Hence, a domestic tour operator is not required to collect tax on sale of overseas tour package to non-resident individuals visiting India.	Click here to Read
31st March	Income Tax Department conducts searches in Delhi-NCR on Automobile Manufacturing Group, Company Operating Chartered Flights and Real Estate Groups	During the course of the search operation, various incriminating documents and digital evidence have been found and seized indicating that the expenses ostensibly shown to have been claimed towards business purposes are not fully supported by evidences. Expenditure aggregating to more than Rs. 800 crore has been booked in the guise of purchase of services from a specific event management entity. This entity has siphoned-off the money by way of layering. Such claims towards non-business purposes are inadmissible expenditure under the provisions of the Income-tax Act, 1961	Click here to Read
31st March	Signing of 62 Advance Pricing Agreements by CBDT in FY 2021-22	Despite severe economic and social disruption caused by the CoVID-19 pandemic in first part of the financial year, the number of APAs signed compares very well with the APAs signed in the preceding two years (31 APAs in FY 2020-21 and 57 APAs in FY 2019-20)	Click here to Read
31st March	CBDT extends last date for filing of Form No.10AB for seeking registration or approval under Section 10(23C), 12A or 80G of the Income-tax Act, 1961 (the Act)	On consideration of difficulties in electronic filing of Form No.10AB as stipulated in Rule 2C or 11AA or 17A of the Income-tax Rules, 1962, the Central Board of Direct Taxes (CBDT), extends the last date for electronic filing of Form No.10AB. The application for registration or approval under Section 10(23C), 12A or 80G of the Act in Form No.10AB, for which the last date for filing falls on or before 29th September, 2022, is extended to 30th September, 2022	Click here to Read

4. CBDT Relevant Miscellaneous Communications :-

Dated	Heading	In Brief	Link to Read Full
10th March	Order under Para 3 of the Faceless Penalty Scheme, 2021 for defining the scope of penalty to be assigned to the Faceless Penalty Scheme, 2021 - regarding	<p>In partial modification of the Order of even number dated 20th January, 2021 as further clarified by Order of even number dated 26th February, 2021, the Board in exercise of powers under Para 3 of the Scheme, hereby directs that in addition to exceptions provided in the above said Orders, the following class of penalties shall remain outside the purview of the Scheme:-</p> <p><i>Penalty proceedings in cases where pendency could not be created on ITBA because of technical reasons or cases not having a PAN, as the case may be.</i></p>	Click here to Read
17th March	Condonation of delay under section	On consideration of the matter, with a view to avoid genuine hardship to the domestic companies	Click here to Read

	119(2)(b) of the Income-tax Act, 1961 in filing of Form 10-IC for Assessment Year 2020-21- Reg.	<p>in exercising the option u/s 115BAA of the Act, the Central Board of Direct Taxes, in exercise of the powers conferred under section 119(2)(b) of the Act, hereby directs that:-</p> <p>The delay in filing of Form 10-IC as per Rule 21AE of the Rules for the previous year relevant to A. Y 2020-21 is condoned in cases where the following conditions are satisfied:</p> <p>i) The return of income for A Y 2020-21 has been filed on or before the due date specified under section 139(1) of the Act;</p> <p>ii) The assessee company has opted for taxation u/s 115BAA of the Act in (e) of "Filing Status" in "Part A-GEN" of the Form of Return of Income ITR-6 and</p> <p>iii) Form 10-IC is filed electronically on or before 30.06.2022 or 3 month s from the end of the month in which this Circular is issued, whichever is later.</p>	
17th March	Order under sub-section (2) of Section 144B of the Income-tax Act, 1961 (the Act) for specifying the scope/cases to be done under the Act. Reg.- Cases in which limitation period expires on 31.03.2022	<p>In partial modification of the Order under sub-section (2) of Section 144B of the Income Tax Act, 1961 (the Act). for specifying the scope I cases to be done under the Act, by F.No.187/3/2020-ITA-1 dated 31st March, 2021, as amended by Orders of even number dated 06th September 2021, 22 and September 202 1 and 16th December 2021 , the Central Board of Direct Taxes hereby directs that in addition to the exclusion of the cases in the said Orders, the following shall be excluded from the purview of section 14413 of the Act:</p> <p>Cases for which the time limit for completion expires on 31 .03.2022 pending with the jurisdictional Assessing Officer as on 15.03.2022 or thereafter, which cannot be completed as per the procedure laid down under Section 144B of the Act due to technical / procedural constraints in the given period of limitation.</p>	Click here to Read
30th March	Specified date for the purposes of proviso to sub-rule (2) to rule 114AAA of the Income-tax Rules, 1962 - reg.	The Board hereby specifies the 1 st day of April, 2023, as the specified date for the purpose of the proviso to sub-rule (2) of rule 114AAA of the Income-tax Rules, 1962	Click here to Read
31st March	Extension of time line for electronic filing of Form NO.10AB for seeking registration or approval under Section 10(23C), 12A or 80G of the Income tax Act, 1961 (the Act) - reg	<p>On consideration of difficulties in electronic filing of Form NO.10AB as stipulated in Rule 2C or 11AA or 17A of the Income Tax Rules, 1962 w.e.f. 01 .04.2021 , the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119(1) of the Act, extends the due date for electronic filing of such Form as under:</p> <p>(i) The application for registration or approval under Section 10(23C), 12A or 80G of the Act in Form No.10AB, for which the last date for filing falls on or before 29th September, 2022, may be filed on or before 30th September, 2022</p>	Click here to Read

1. In Brief :-

This is Gist of all important updates during **March 2022** relating to circulars, notifications, from GST Department to the best of our Knowledge and sources* in brief. However readers are advised to read the relevant in details for better understanding.



2. Central Tax - Notifications :-

Notification No.	Dated	Heading	Link to Read Full
02/22	11 th March	Appointment of Common Adjudicating authority for adjudicating the show cause notices issued by DGGI under GST	Click here to Read
03/22	31 st March	Seeks to amend notification no. 10/2019-Central Tax to implement special composition scheme for Brick Kilns, as recommended by 45 GSTC	Click here to Read
04/22	31 st March	Seeks to amend notification no. 14/2019-Central Tax to implement special composition scheme for Brick Kilns, as recommended by 45 GSTC	Click here to Read

3. Central Tax (Rate) - Notifications :-

Notification No.	Dated	Heading	Link to Read Full
01/22	31 st March	Seeks to amend notification No. 1/2017-Central Tax (Rate)	Click here to Read
02/22	31 st March	Seeks to provide for a concessional rate on intra state supply of bricks conditional to not availing the ITC , as recommended by 45 GSTC	Click here to Read

4. Integrated Tax - Notifications :-

Notification No.	Dated	Heading	Link to Read Full
There is no important Notification for the month March 2022			

5. Integrated Tax (Rate)- Notifications :-

Notification No.	Dated	Heading	Link to Read Full
01/22	31 st March	Seeks to amend notification No. 1/2017-Integrated Tax (Rate)	Click here to Read
02/22	31 st March	Seeks to provide for a concessional rate on inter state supply of bricks conditional to not availing the ITC , as recommended by 45 GSTC	Click here to Read

6. Union Territory Tax - Notifications :-

Notification No.	Dated	Heading	Link to Read Full
01/22	31 st March	Seeks to amend notification no. 02/2019-Union Territory Tax to implement special composition scheme for Brick Kilns, as recommended by 45 GSTC	Click here to Read



		Seeks to amend notification no. 02/2019-Union Territory Tax to implement special composition scheme for Brick Kilns, as recommended by 45 GSTC	
02/22	31 st March	Seeks to amend notification no. 02/2017-Union Territory Tax to implement special composition scheme for Brick Kilns, as recommended by 45 GSTC	Click here to Read

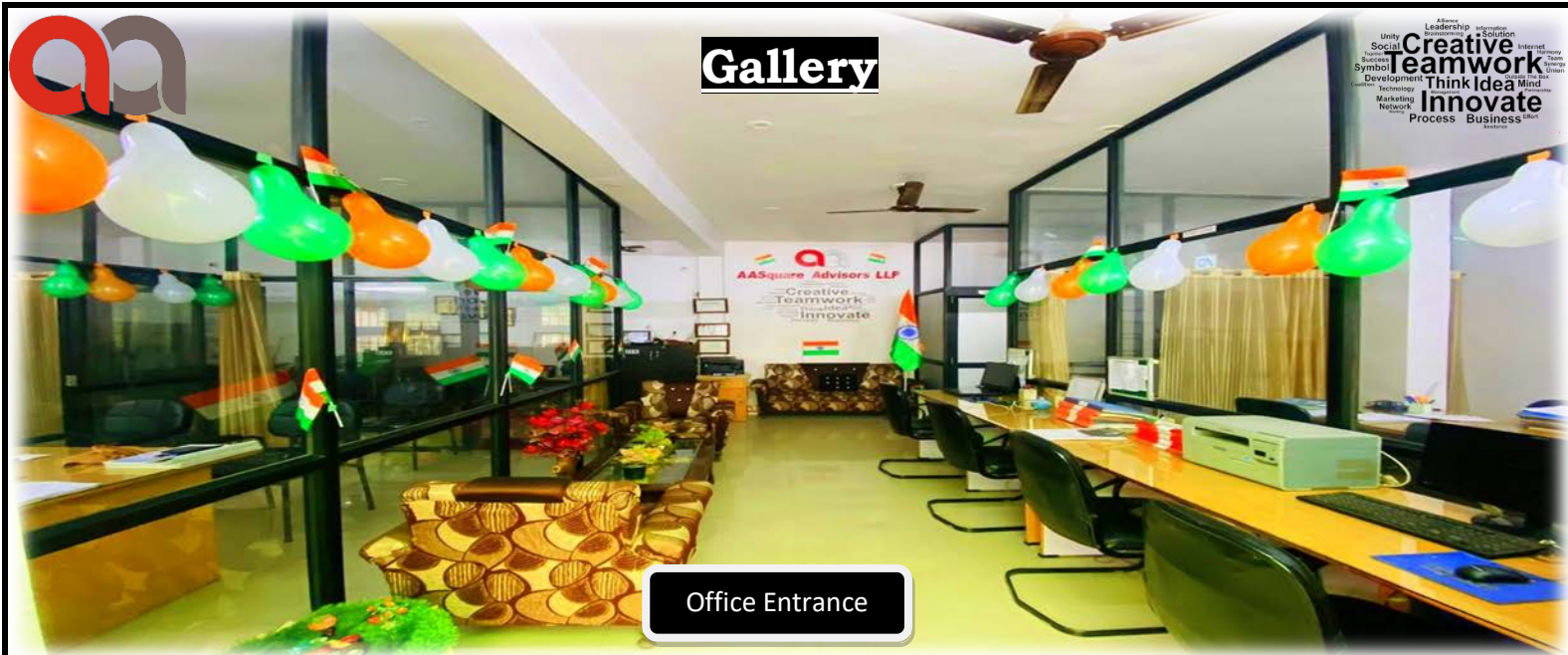
7. Union Territory (Rate)- Notifications :-

Notification No.	Dated	Heading	Link to Read Full
01/22	31 st March	Seeks to amend notification No. 1/2017-Union Territory Tax (Rate)	Click here to Read
02/22	31 st March	Seeks to provide for a concessional rate on intra state supply of bricks conditional to not availing the ITC , as recommended by 45 GSTC	Click here to Read

8. Circulars :-

Circular No.	Dated	Heading	Link to Read Full
169/01/2022 -GST	12 th March	Amendment to Circular No. 31/05/2018-GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017	Click here to Read

Sources * <https://www.cbic.gov.in>



Office Entrance

Beautiful Garden in office premises



Organic Farming - Brinjal



Organic Farming - Lemon



Striped Barbados Lily



Red rose



White rose