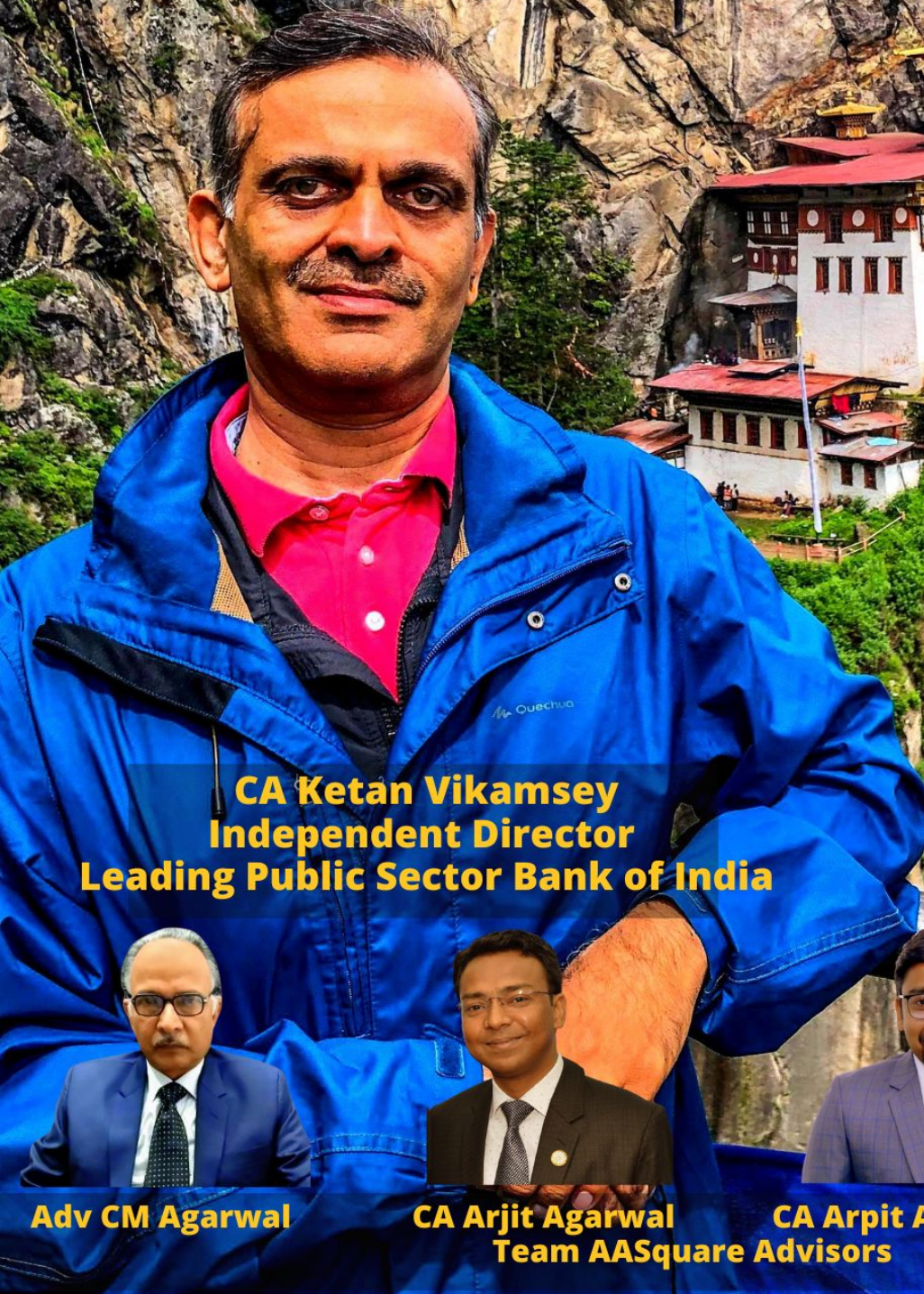




# LEDGERS AND LENSES: A CHARTERED ACCOUNTANT'S JOURNEY



**CA Ketan Vikamsey**  
**Independent Director**  
**Leading Public Sector Bank of India**



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**CA Arpit Agarwal**



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# AASQUARE ADVISORS

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**NEWSLETTER AUGUST 2024**





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AASquare Advisors LLP is a professional services firm that specializes in providing Advisory , Accounting and Taxation & Regulatory Services. Our main and primary focus is to give legal opinions and advisory to clients on Taxation Laws.

The members of the firm provide a perfect blend of consistent high quality expertise derived from immense transactional experience and innovative thought in providing solutions in domains covering multidisciplinary fields working closely with Chartered Accountants, Company Secretaries, Lawyers and professionals from other discipline.

Please feel free to reach us at [info@aasquareadvisors.in](mailto:info@aasquareadvisors.in) / [arjitagarwal@gmail.com](mailto:arjitagarwal@gmail.com) for your valuable views/suggestions/ feedback for improvement of this Newsletter.

***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

As August arrives, we find ourselves in a month that resonates deeply with a sense of national pride and reflection. The 15th of August, Independence Day, marks a pivotal moment in our history—a day when we commemorate the sacrifices of those who fought for our freedom and celebrate the rich tapestry of cultures, values, and dreams that define our nation. This occasion is not only a reminder of our past but also an inspiration to continue building a future that honors the ideals of liberty, equality, and unity.

In this spirit of reflection and growth, we are thrilled to bring you an insightful interview with a distinguished Chartered Accountant CA Ketan Vikamsey Ji who has successfully intertwined a passionate hobby with a thriving professional career. The discussion delves into how dedicating time to a personal passion outside of work can enhance your career in

profound ways. From fostering creativity and problem-solving skills to offering a much-needed balance and a fresh perspective, hobbies can be a powerful catalyst for professional development.

Our interviewee shares their journey of how a hobby, often considered just a leisure activity, has significantly contributed to their success in the corporate world. Whether you're an avid reader, a weekend artist, or a budding musician, this conversation will inspire you to explore the potential that your passions hold in enriching your career. It's a reminder that our professional lives are not just about work; they are about bringing our whole selves to the table—our creativity, our passions, and our unique perspectives.

This edition of our newsletter is dedicated to celebrating both the achievements of our nation and the personal triumphs that come from blending passion with profession. As you read through the pages, we hope you find inspiration to pursue your hobbies with renewed vigor and discover new ways to integrate them into your professional life.

As we honor Independence Day, let's also honor the freedom we have to grow, learn, and become the best versions of ourselves, both personally and professionally.

Wishing you all a very Happy Independence Day, Happy World Photography Day and a month filled with growth and fulfillment!

Moradabad  
12<sup>th</sup> August 2024



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## Ledgers and Lenses: A Chartered Accountant's Journey



**CA Ketan Vikamsey** is a Chartered Accountant with over 35 years of professional practice. He is a senior partner at Khimji Kunverji & Co LLP (now KKC & Associates LLP), a firm established in 1936, where he leads the Audit Practice.



He holds several certifications, including an IFRS certification from ICAI, a Diploma in Information System Audit (DISA) from ICAI, and a Certification in IT and Cyber Security for Board Members from IDRBT, Hyderabad.

Mr. Vikamsey has extensive experience in auditing large banks, manufacturing companies, investment banks, insurance companies, and mutual funds. He has been a speaker and chairman at various seminars, meetings, and lectures organized by Regional Councils of ICAI, ICAI Branches and Study Circles, RBI, C&AG, and several other organizations.

He serves as an Independent Director at the State Bank of India, the largest bank in India, and is a Trustee at the Vipassana Research Institute in Igatpuri and Shri V L

Vidyarthigriha, an NGO that operates an ultra-modern hostel facility in the heart of Mumbai with a capacity of 150 students.

Mr. Vikamsey is also a wildlife and nature enthusiast with a passion for professional photography. He has traveled extensively, exploring new places and diverse cultures, and enjoys capturing the beauty of nature through his lens. He has participated in numerous wildlife photography contests and salons, both nationally and internationally, and won the Natural History category award in the Annual Awards 2017 for wildlife photography.

He is an inspiration to those who aspire to pursue a career or hobby in photography while simultaneously maintaining a professional career.



- CA Arjit Agarwal** - On behalf of AASquare Advisors LLP, we sincerely appreciate your valuable time in sharing your thoughts with us on the occasion of World Photography Day, on the topic "How a Passionate Hobby can Enhance your Professional Career"

**CA Ketan Vikamsey** - Thank you, AASquare Advisors LLP, for the opportunity to share my insights on the topic "How a Passionate Hobby can Enhance your Professional Career" on World Photography Day. I wish all the readers a very Happy and fruitful World Photography Day and wish them great success in integrating their passions into their professional lives.

**CA Ketan Vikamsey** - I qualified as a Chartered Accountant in 1990 and have since built a robust career as an Assurance Partner with Khimji Kunverji & Co. (now KKC & Associates LLP), where I currently head the Assurance Practice. Over the years, I have managed audits for a diverse range of entities including large corporates, nationalised banks, private and foreign banks, asset reconstruction companies, mutual funds, and insurance companies. My experience also encompasses due diligence, regulatory inspections, and investigations.

In my quest to continually enhance my professional skills, I have achieved several certifications including the IFRS Certification of ICAI, a Diploma in Information Systems Audit from ICAI, and a Certification Programme in IT and Cyber Security for Board Members from the Institute for Development and Research in Banking Technology (IDRBT), Hyderabad. Additionally, I have completed the IICA Online Proficiency Self-Assessment Test for Independent Director's Databank.

While my professional journey has been deeply fulfilling, my passion for photography emerged as a creative outlet and a way to explore the world from a different perspective. This interest has grown alongside my career, allowing me to capture and appreciate the nuances of both my professional and personal experiences.



CA Ketan Vikamsey as Head of Audit Department  
- Khimji Kunverji & Co LLP (now KKC & Associates LLP)

### 3. CA Arjit Agarwal - How do you balance your profession as a Chartered Accountant with your passion for photography?

**CA Ketan Vikamsey** - I prioritize my work commitments, especially during peak periods or critical deadlines. During less busy times, I allow more flexibility to explore photography. This approach helps me manage both, my profession and passion without compromising on quality.

Photography serves as a refreshing break from the analytical demands of our profession. It provides a creative outlet and helps me recharge, which helps me in enhancing my focus and productivity.

I apply the discipline and attention to detail from my profession to my passion. Similarly, the creative problem-solving skills from my passion enrich my professional perspective.

By maintaining this balance, I manage to excel in my profession while nurturing my passion for photography, which ultimately contributes to my overall well-being and satisfaction.



CA Ketan Vikamsey photography of Mumbai, the city of Dreams

### 4. CA Arjit Agarwal - Can you share a memorable moment or experience you've had while capturing a photo?

**CA Ketan Vikamsey** - One of my most memorable experiences occurred during a photography expedition to Iceland. We spent several sleepless nights chasing the Northern Lights (Aurora Borealis), eagerly trying to capture their beauty. After a few nights of unsuccessful attempts, our persistence paid off when we finally witnessed the skies ablaze with green hues at Kirkjufell Mountain, often referred to as the "Witch Hat Mountain" due to its distinctive shape.



pursuit, hoping for the right conditions. Our patience was rewarded when the Northern Lights danced vividly over Goðafoss. The sight was nothing short of magical, and our cameras were busy capturing long exposure images of this extraordinary natural phenomenon.

This experience remains deeply etched in my mind as a testament to the beauty of nature and the rewards of perseverance in photography.

CA Ketan Vikamsey photography of Waterfall of the Gods at Aurora Borealis



5. **CA Arjit Agarwal** - How do you see the role of photography in today's digital age, especially with social media platforms?

**CA Ketan Vikamsey** - Photography has taken a significantly enhanced role in today's digital age. With the advent of AI-enabled cameras in mobile phones, capturing sharp and high-quality images has become easier than ever. This technological advancement has elevated the challenge for photographers to create truly creative and distinctive images that stand out amidst the vast sea of visuals.

Social media platforms offer a powerful venue for showcasing these skills to a global audience. They provide photographers with the opportunity to share their work, build an audience, and engage with a community of enthusiasts and professionals. The visibility and feedback received through these platforms can be immensely rewarding and can help photographers refine their craft and gain recognition.



CA Ketan Vikamsey awarded as Top Photographer of the Month by Professional Photography Group

6. **CA Arjit Agarwal** - What advice would you give to others who want to pursue a passion like photography while maintaining a full-time career?

**CA Ketan Vikamsey** - While establishing a professional career is crucial for financial stability and personal responsibility, it's also important to nurture your passions, such as photography, even while maintaining a full-time job. Here's some advice for managing both effectively:

**1. Prioritize Your Career:** Initially, focus on building a solid career foundation. Your professional responsibilities and financial stability are key to supporting both yourself and your family. Ensure that your career is well-established before shifting focus to your passion.

**2. Pursue Passively:** While you're working towards your career goals, engage with your passion on a smaller scale. Use spare moments and weekends to practice and develop your passion. This approach allows you to stay connected to your passion without compromising your career commitments.



CA Ketan Vikamsey photography



**3. Set Clear Goals:** Define your career and personal goals. Once you've achieved a stable position in your career, plan how you can progressively dedicate more time to your passion. Setting realistic, incremental goals helps you balance both areas effectively.

**4. Stay Organized:** Maintain an organized approach to both your career and your passion. Efficiently manage your time and resources to ensure you can pursue your passion without neglecting your professional responsibilities.

**5. Enjoy the Journey:** Remember that pursuing a passion is a journey. Even while focusing on your career, find joy in small accomplishments and progress you make in your passion. The balance between career and passion can be deeply rewarding when approached with patience and dedication.

Ultimately, once you've reached a stable position in your career and secured your future, you'll have the freedom to immerse yourself in your passion. Until then, keep pursuing your interests with diligence and enjoy the process of balancing both aspects of your life.



CA Ketan Vikamsey photography of Zunabai with a cub in Kolara Buffer, Tadoba Andhari Tiger Reserve

**7. CA Arjit Agarwal** - As a Chartered Accountant, what advice would you give to young aspirants and newly qualified Chartered Accountants?

**CA Ketan Vikamsey** - As a freshly qualified Chartered Accountant you are about to embark upon an exciting professional journey, keep in mind the core values that define who you are and accordingly be like an **OCEAN**:

**O** - Opportunity: Embrace every chance to learn, grow, and make a positive impact. Seek out opportunities in every challenge and take positive initiatives in your endeavors.

**C** - Champion: Be a champion for your colleagues, projects and mission. Support each other, celebrate successes, and strive for excellence in all that you do.

**E** - Entrepreneurial: Cultivate an entrepreneurial mindset. Innovate, take calculated risks, and be creative in your problem-solving capabilities. Your ideas and initiatives will be the driving force behind your success.

**A** - Agility: Stay adaptable and agile in a constantly changing environment. Be ready to pivot and respond effectively to new situations and challenges.

**N** - Nurturing: Foster a nurturing environment where everyone feels valued and supported. Encourage growth, share knowledge, and build strong, collaborative relationships.

Harness the power of **OCEAN** to achieve remarkable success and make a lasting impact in the society you belong.



CA Ketan Vikamsey photography of Kuang Si Falls in Luang Prabang, Laos

**8. CA Arjit Agarwal** - We sincerely appreciate your insightful responses. Our discussion has been incredibly enriching. It has been a true honor to engage in this conversation with you on World Photography Day.

**CA Ketan Vikamsey** - Thank you, AASquare Advisors LLP, for the opportunity to share my thoughts on my passion for photography on World Photography Day. I wish all the readers and budding passionate photographers the very best in their future endeavors.





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This is Gist of all important updates during **July 2024** 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
Notification No. 52/2024 [F. No. 225/106/2024/ITA-II]	09 <sup>th</sup> July 2024	Section 138 - of the Income-tax Act, 1961	In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138,- of the Income-tax Act, 1961, the Central Government hereby specifies Agriculture Production Commissioner (APC) & Secretary to Government, Agriculture & Co-operation Department, Government of Telangana for the purposes of said clause.	<a href="#">Click here to Read</a>
Notification No. 53/2024 F. No. 300196/15/2022-ITA-I	15 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Uttaranchal Board of Technical Education, Roorkee' (PAN: AAALU0281D), a Board constituted by State Government of Uttaranchal, in respect of the certain specified income arising to the said Society.	<a href="#">Click here to Read</a>
Notification No.54/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3952(E), dated the 2nd November, 2020 (Notification No. 89/2020/F.No. 370133/16/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects	<a href="#">Click here to Read</a>

			<p>things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette.</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 55/2024/F.No . 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1661(E), dated the 19th April, 2021 (Notification No. 33/2021/F. No. 370142/6/2021- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 56/2024/F.No . 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1672(E), dated the 22nd April, 2021 (Notification No. 34/2021/F.No. 370142/39/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette</p>	<a href="#">Click here to Read</a>



			In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.	
Notification No. 57/2024/F.No. 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1673(E), dated the 22nd April, 2021 (Notification No. 35/2021/F.No. 370142/38/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 58/2024/F.No. 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1732(E), dated the 4th May, 2021 (Notification No. 43/2021/F.No. 370133/17/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of</p>	<a href="#">Click here to Read</a>



			March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.	
Notification No. 59/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>– In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1733(E), dated the 4th May, 2021 (Notification No. 44/2021/F.No. 370142/12/2021- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 60/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1734(E), dated the 4th May, 2021 (Notification No. 45/2021/F.No. 370142/48/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted</p>	<a href="#">Click here to Read</a>





Notification No. 61/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1735(E), dated the 4th May, 2021 (Notification No. 46/2021/F.No. 370142/41/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 62/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1759(E), dated the 5th May, 2021 (Notification No. 51/2021/F.No. 370142/43/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 63/2024/	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of</p>	<a href="#">Click here to Read</a>



F.No. 500/Misc./S1 0(23FE)/FT&T R-II			<p>section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1760(E), dated the 5th May, 2021 (Notification No. 52/2021/F.No. 370142/42/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 64/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1761(E), dated the 5th May, 2021 (Notification No. 53/2021/F.No. 370142/45/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 65/2024/	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the</p>	<a href="#">Click here to Read</a>





F.No. 500/Misc./S1 0(23FE)/FT&T R-II			<p>following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1762(E), dated the 5th May, 2021 (Notification No. 54/2021/F.No. 370142/46/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 66/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1763(E), dated the 5th May, 2021 (Notification No. 55/2021/F.No. 370142/44/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 67/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance,</p>	<a href="#">Click here to Read</a>

			<p>Department of Revenue (Central Board of Direct Taxes) number S.O. 1852(E), dated the 13th May, 2021 (Notification No. 62/2021/F.No. 370142/47/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 68/2024/F.No 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1853(E), dated the 13th May, 2021 (Notification No. 63/2021/F.No. 370142/37/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 69/2024/F.No 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1854(E), dated the 13th May, 2021</p>	<a href="#">Click here to Read</a>



			<p>(Notification No. 64/2021/F.No. 370142/40/2020- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 70/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1855(E), dated the 13th May, 2021 (Notification No. 65/2021/ F. No. 370142/15/2021- TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 71/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1856(E), dated the 13th May, 2021 (Notification No. 66/2021/ F. No. 370142/13/2021- TPL) published in the Gazette of India, Extraordinary,</p>	<a href="#">Click here to Read</a>

			<p>Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
<p>Notification No. 72/2024/F.No . 500/Misc./S10(23FE)/FT&amp;T R-II</p>	<p>18<sup>th</sup> July 2024</p>	<p>Section 10 of the Income-tax Act, 1961 (43 of 1961)</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1889(E), dated the 17th May, 2021 (Notification No. 67 /2021/ F. No. 370142/18/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<p><a href="#">Click here to Read</a></p>
<p>Notification No. 73/2024/F.No . 500/Misc./S10(23FE)/FT&amp;T R-II</p>	<p>18<sup>th</sup> July 2024</p>	<p>Section 10 of the Income-tax Act, 1961 (43 of 1961)</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3114(E), dated the 3rd August, 2021 [Notification No. 84/2021/ F. No. 370142/13/2021-TPL (Part-1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been</p>	<p><a href="#">Click here to Read</a></p>





			<p>done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 74/2024/F.No . 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3800(E), dated the 16th September, 2021 [Notification No. 111/2021/ F. No. 370142/40/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 75/2024/F.No . 500/Misc./S10(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3801(E), dated the 16th September, 2021 [Notification No. 112/2021/F. No. 370142/39/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the</p>	<a href="#">Click here to Read</a>

			<p>Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
<p>Notification No. 76/2024/F.No . 500/Misc./S10(23FE)/FT&amp;TR-II</p>	<p>18<sup>th</sup> July 2024</p>	<p>Section 10 of the Income-tax Act, 1961 (43 of 1961)</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3881(E), dated the 20th September, 2021 [Notification No. 114/2021/F. No. 370142/37/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<p><a href="#">Click here to Read</a></p>
<p>Notification No. 77/2024/F.No . 500/Misc./S10(23FE)/FT&amp;TR-II</p>	<p>18<sup>th</sup> July 2024</p>	<p>Section 10 of the Income-tax Act, 1961 (43 of 1961)</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4592(E), dated the 2nd November, 2021 [Notification No. 130 /2021/ F. No. 370142/50/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p>	<p><a href="#">Click here to Read</a></p>



			In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.	
Notification No. 78/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 2910(E), dated the 27th June, 2022 [Notification No. 69/2022/F.No. 500/SWF1/S10(23FE)/FT&amp;TR-II-Pt.3] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 79/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3324(E), dated the 21st July, 2022 [Notification No. 86/2022/F. No. 500/PF1/S10(23FE)/FT&amp;TR-II] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of</p>	<a href="#">Click here to Read</a>

			March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.	
Notification No. 80/2024/F.No . 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3707(E), dated the 5th August, 2022 [Notification No. 93/2022/F. No. 500/SWF3/S10(23FE)/FT&amp;TR-II(Pt.3)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 81/2024/F.No . 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3828(E), dated the 16th August, 2022 [Notification No. 95/2022/F. No. 500/SWF4/S10(23FE)/FT&amp;TR-II(Pt.4)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>





Notification No. 82/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3867(E), dated the 17th August, 2022 [Notification No. 97/2022/F.No. 500/ PF2/ S10(23FE)/FT&amp;TR-IIPart(3)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:-</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 83/2024/F.No . 500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4872(E), dated the 13th October, 2022 [Notification No. 114/2022/F.No. 500/PF3/S10(23FE)/FT&amp;TRII-Part(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>



Notification No. 84/2024/F.No . 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4893(E), dated the 14th October, 2022[NotificationNo.115/2022/F.No . 500/SWF5/S10(23FE)/FT&amp;TR-II(Pt.2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 85/2024/F.No . 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 5080(E), dated the 31st October, 2022 [Notification No. 119/2022/F.No.500/PF4/S10(23FE)/FT&amp;TRII(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 86/2024/	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of</p>	<a href="#">Click here to Read</a>



F.No. 500/Misc./S1 0(23FE)/FT&T R-II			<p>section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 5345(E), dated the 16th November, 2022 [Notification No. 125/2022//F.No. 500/SWF2/S10(23FE)/FT&amp;TRII (Pt. 1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 87/2024/F.No .500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 6103(E), dated the 28th December, 2022 [Notification No. 128/2022 /F. No. 500/PF7/S10(23FE)/FT&amp;TR-II] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 88/2024/F.No .500/Misc./S1 0(23FE)/FT&T R-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the</p>	<a href="#">Click here to Read</a>



			<p>following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 400(E), dated the 25th January, 2023 [Notification No. 02/2023/F.No.500/PF5/S10(23FE)/FT&amp;TR-II-Part(1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 89/2024/F.No 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 2501(E), dated the 7th June, 2023 [Notification No. 36/2023/ F. No. 500/PF9/S10(23FE)/FT&amp;TR-II(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 90/2024/F.No 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance,</p>	<a href="#">Click here to Read</a>

			<p>Department of Revenue (Central Board of Direct Taxes) number S.O. 4501(E), dated the 13th October, 2023 [Notification No. 89A/2023/F.No.500/PF11/S10(23F E)/FT&amp;TR-II(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
Notification No. 91/2024/F.No 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4755(E), dated the 1st November, 2023 [Notification No. 95/2023/F.No.500/PF10/S10(23FE)/FT&amp;TR-II-Part(1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	<a href="#">Click here to Read</a>
Notification No. 92/2024/F.No 500/Misc./S10(23FE)/FT&TR-II	18 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961 (43 of 1961)	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O.</p>	<a href="#">Click here to Read</a>

			<p>5472(E), dated the 27th December, 2023 [Notification No. 106/2023/F.No.500/PF13/S10(23F E)/FT&amp;TR-II] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.</p>	
F. No. 93/2024/F. No. 500/PF12/S10(23FE)FT&TR-II-Part(1)	19 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961	In exercise of powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the “Act”), the Central Government hereby specifies the pension fund, namely, AIMCo India Infrastructure Limited (PAN: AAZCA0927A) (hereinafter referred to as “the assessee”) as the specified person for the purposes of the said clause in respect of the eligible investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March 2025 (hereinafter referred to as the “the said investments”) subject to the fulfillment of the certain conditions.	<a href="#">Click here to Read</a>
Notification No. 94/2024 F.No.300196/68/2018-ITA-I	24 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Punjab Skill Development Mission Society, Chandigarh’ (PAN: AAAAE8085G), a Society constituted by Government of Punjab, in respect of the certain specified income arising to the said Society.	<a href="#">Click here to Read</a>
Notification No. 95/2024/F.No .196/20/2021-ITA-I	24 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the IT Act, 1961 (43 of 1961), the CG hereby notifies for the purposes of the said clause, ‘Himachal Pradesh State Load Despatch Centre, Shimla’, (PAN-AAAAH7757E), a body established by the Government of Himachal Pradesh, in respect of the following specified income arising to that body.	<a href="#">Click here to Read</a>





Notification No. 96/2024 F.No.300196/ 34/2017-ITA-I	24 <sup>th</sup> July 2024	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Society for Applied Microwave Electronics Engineering & Research (SAMEER), Mumbai' (PAN: : AALAS5825K), a Society constituted by Central Government, in respect of the following specified income arising to the said Society.	<a href="#">Click here to Read</a>
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## 2. Income Tax Act 1961 – Circulars :-

Dated	Heading	In Brief	Link to Read Full
There is no important Circular during the month of July			

## 3. CBDT Press Releases :-

Dated	Heading	In Brief	Link to Read Full
19 <sup>th</sup> July 2024	Award of contract of Taxnet 2.0 Project to M/s Bharti-Airtel Ltd by CBD	The CBDT has awarded the Taxnet 2.0 project to M/s Bharti-Airtel Ltd for providing network connectivity, facility management services and video conferencing services to the Income Tax Department (ITD), subsequent to approval by the Government. This is a state-of-the-art technology, providing secure, reliable and seamless connectivity services and marks a significant advancement over the current Taxnet 1.0 project. It will go a long way in enhancing the digital infrastructure of the Department.	<a href="#">Click here to Read</a>

## 4. CBDT Relevant Miscellaneous Communications :-

Dated	Heading	In Brief	Link to Read Full
09 <sup>th</sup> July 2024	Order under section 138(l)(a) of the Income-tax Act, 1961	Central Board of Direct Taxes, in exercise of powers conferred under clause (a) of sub-section (1) of section 138 of Income-tax Act, 1961 ('the Act'), hereby directs that Director General of Income-tax (Systems), Delhi shall be the specified authority for furnishing information to Agriculture Production Commissioner (APC) & Secretary to Government, Agriculture & Co-operation Department, Government of Telangana as notified by Notification No. 52/2024 (S.O.: 266 1 (E)) dated 09.07.2024 for the purposes of said clause.	<a href="#">Click here to Read</a>
24 <sup>th</sup> July 2024	FAQs – New Capital gains Taxation regime	FAQs – New Capital gains Taxation regime	<a href="#">Click here to Read</a>

Sources \* <http://www.incometaxindia.gov.in> as on date 10<sup>th</sup> August 24

## 1. In Brief :-

This is Gist of all important updates during **July 2024** 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. Notifications (Central Tax) :-

Notification No.	Dated	Heading	Brief
12/2024-Central Tax	10 <sup>th</sup> July 2024	Seeks to make amendments (Amendment, 2024) to the CGST Rules, 2017.	In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017.  These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2024.
13/2024-Central Tax	10 <sup>th</sup> July 2024	Seeks to rescind Notification no. 27/2022-Central Tax dated 26.12.2022	In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 27/2022- Central Tax, dated the 26th December, 2022 published vide number G.S.R 903(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 26th December, 2022, except as respects things done or omitted to be done before such rescission.
14/2024-Central Tax	10 <sup>th</sup> July 2024	Seeks to exempt the registered person whose aggregate turnover in FY 2023-24 is upto Rs. two crores, from filing annual return for the said financial year.	In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.
15/2024-Central Tax	10 <sup>th</sup> July 2024	Seeks to amend Notification No. 52/2018-Central Tax, dated 20.09.2018.	In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of

			<p>Revenue) No. 52/2018-Central Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 900(E), dated the 20th September, 2018, namely:-</p> <p>In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.</p>
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### 3. Notifications (Integrated Tax) :-

Notification No.	Dated	Heading	Brief
01/2024-Integrated Tax	10 <sup>th</sup> July 2024	Seeks to amend Notification No. 02/2018-Integrated Tax, dated 20.09.2018	<p>In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018, namely:-</p> <p>In the said notification, for the words “one per cent.”, the words “half per cent.” shall be substituted</p>

### 4. Notifications (Union Territory Tax) :-

Notification No.	Dated	Heading	Brief
01/2024-Union Territory Tax	10 <sup>th</sup> July 2024	Seeks to amend Notification No. 12/2018-Union Territory Tax, dated 28.09.2018.	<p>In exercise of the powers conferred by sub-section (1) of section 22 read with section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of the 2017) and sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 12/2018-Union Territory Tax, dated the 28 th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28 th September, 2018, namely:-</p>



## 5. Notifications (Central Tax - Rate) :-

Notification No.	Dated	Heading	Brief
02/2024-Central Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend notification No. 1/2017- Central Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017
03/2024-Central Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend notification No. 2/2017- Central Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.674(E), dated the 28th June, 2017.
04/2024-Central Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend Notification No 12/2017- Central Tax (Rate) dated 28.06.2017.	Seeks to amend Notification No 12/2017-Central Tax (Rate) dated 28.06.2017

## 6. Notifications (Integrated Tax - Rate) :-

Notification No.	Dated	Heading	Brief
02/2024-Integrated Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend notification No. 1/2017- Integrated Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II,

			Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017
03/2024-Integrated Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend notification No. 2/2017-Integrated Tax (Rate)	<p>n exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, namely:-</p> <p>In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-</p> <p>“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”</p>
04/2024-Integrated Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend Notification No 09/2017-Integrated Tax (Rate) dated 28.06.2017	

## 7. Notifications (Union Territory Tax - Rate) :-

Notification No.	Dated	Heading	Brief
02/2024-Union Territory Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend notification No. 1/2017-Union Territory Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (i), vide number G.S.R. 710(E)., dated the 28th June, 2017
03/2024-Union	12 <sup>th</sup> July 2024	Seeks to amend notification No.	In exercise of the powers conferred by sub-section (1) of section 8 of the Union

Territory Tax (Rate)		2/2017- Union Territory Tax (Rate)	Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.711(E), dated the 28th June, 2017
04/2024- Union territory Tax (Rate)	12 <sup>th</sup> July 2024	Seeks to amend Notification No 12/2017- Union territory Tax (Rate) dated 28.06.2017.	Seeks to amend Notification No 12/2017- Union territory Tax (Rate) dated 28.06.2017

## 8. Notifications (Compensation Cess (Rate)) :-

Notification No.	Dated	Heading	Brief
01/2024- Compensation Cess (Rate)	12 <sup>th</sup> July 2024	Seeks to provide exemption from Compensation Cess on supplies under heading 2202 by URCs to authorised customers	In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (2) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts supply of goods falling under the heading 2202 by a Unit Run Canteen (URC) to authorised customers, from the whole of the Goods and Services Tax Compensation Cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017)

## 9. Circulars (Central Tax) :-

Notification No.	Dated	Heading	Brief
223/17/2024- GST	10 <sup>th</sup> July 2024	Amendment in circular no. 1/1//2017 in respect of Proper officer for provisions relating to Registration and Composition levy	Consequent to the shifting of the GST back office operations of Central Board of Indirect Tax & Customs from ACES-GST to GSTN BO, it has now been decided by the Board that the functions of proper officer in relation to section 30 & Proviso to sub-section (1) of section 27 of CGST Act, as



		under the Central Goods and Services Tax Act, 2017 or the rules made thereunder.	well as rule 6, rule 23 & rule 25 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "CGST Rules" ) may be assigned to Superintendent of Central Tax instead of Assistant or Deputy Commissioners of Central Tax or Assistant or Deputy Directors of Central Tax.
224/18/2024-GST	11 <sup>th</sup> July 2024	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.	Doubts have been raised by the trade and the field formations in respect of recovery of outstanding dues, in cases where the first appellate authority has confirmed the demand created by the adjudicating authority, fully or partially, and where appeal against such order of appellate authority could not be filed under section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') due to non- constitution of Appellate Tribunal (hereinafter referred to as 'Tribunal'), as yet. Doubts have also been raised as to whether the amount that was originally intended to be paid towards the demand created but has inadvertently been paid and intimated by the taxpayer through FORM GST DRC-03 either under the 'voluntary' category or under the 'others' category, can be adjusted against the pre-deposit that is required to be paid by the taxpayer for filing appeal before the appellate authority under section 107, and before the appellate tribunal under section 112 of the CGST Act.
225/19/2024-GST	11 <sup>th</sup> July 2024	Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.	As per the recommendations of the GST Council, sub-rule (2) was inserted in Rule 28 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "CGST Rules") vide Notification No. 52/2023-Central Tax dated 26th October, 2023 to provide for a specific clause for valuation of supply of services of providing corporate guarantee to any banking company or financial institution by an entity on behalf of a related person. Besides, Circular No. 204/16/2023-GST dated 27th October, 2023 was also issued as per the recommendations of the GST Council, to provide clarity regarding the applicability of the said sub-rule. Subsequently, based on the recommendations of the GST Council, sub-rule (2) of Rule 28 of CGST Rules has been amended retrospectively with effect from 26.10.2023 vide notification No. 12/2024 dated 10th July 2024.
226/20/2024-GST	11 <sup>th</sup> July 2024	Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods	Representations have been received from trade/ industry requesting for prescribing a mechanism for seeking refund of additional IGST paid on account of upward revision in price of goods subsequent to export. It has been represented that there are cases



		subsequent to export.	where the price of export goods needs to be revised, subsequent to their exports, due to various reasons such as linking of the prices of the export commodities to some international index or as per the terms of contract between the two parties etc. In such cases, where there is upward revision in price of goods subsequent to exports, the exporter is required to pay additional IGST on account of upward price revision along with applicable interest but there exists no mechanism for allowing them to claim refund of such additional IGST paid.
227/21/2024-GST	11 <sup>th</sup> July 2024	Processing of refund applications filed by Canteen Stores Department (CSD)	In order to enable such CSD to file application for refund electronically, a new functionality has been made available on the common portal which allows CSD to apply for refund by filing an application electronically on the common portal. Further, Central Goods and Service Tax Rules, 2017 (hereinafter referred to as „CGST Rules“) have been amended and a new rule 95B and FORM GST RFD-10A have been inserted in CGST Rules vide Notification No. 12/2024-Central Tax dated 10.07.2024
228/22/2024-GST	15 <sup>th</sup> July 2024	Clarifications regarding applicability of GST on certain services -reg.	Clarifications regarding applicability of GST on certain services -reg.
229/23/2024-GST	15 <sup>th</sup> July 2024	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi -reg.	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi -reg.

## 10. Instructions/Guidelines :-

Instructions /Guidelines No.	Dated	Heading	Brief
There is no important Instructions/Guidelines during the month of July			

Sources \* <https://cbic-gst.gov.in/> as on date 10<sup>th</sup> August 24





## Beautiful Garden in office premises

Rain Lily

Pomegranate

Rain Lily



Sadabahar

Beach Spider Lily

Mehndi (Heena)

