



AHMEDABAD BRANCH OF WIRC OF ICAI

e NEWS LETTER

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Chairman Message

Dear Members,

On behalf of myself and entire managing committee, I wish you and your family Happy Diwali and A Prosperous New Year. It's our heartfelt wishes that the new year brings more and more prosperity to your life.

"If you do not vote, you lose the right to complain"

There can be many such quotes which I may mention in my message. But my enlightened members do not need more of preaching. The year 2018 brings along with it the Central & Regional Council Elections. The ICAI and the candidates will be reaching out to you for casting your votes. As a Chairman, it's my earnest request to all the members to come and vote. The voting dates are 7th & 8th December 2018. There are two voting centre this time and the details of your respective voting centre will be communicated to you. Even after being the most qualified and educated class of the society, the voting percentage every year is a paltry 40% – 45%. We must improve upon this voting ratio. We must also ensure that Ahmedabad gets the appropriate representation in the Regional & Central Council, whether it be in numbers or in quality. The members must be self motivated to select their leaders and in turn must motivate other members.

The month of October was very active and hectic for Branch. The due dates were to be adhered to by members and this month was no different. However the learning did not stop. The sessions on GST Audit, GST Returns and GST compliances continued throughout the month. The different flavored session of the month was a Lecture Meeting on Mergers & Acquisition and IND AS. The hunger of members is not dying down and as a matter of fact the participation is now reaching its peak in all the sessions. GST Audit is the game changer and there has been no bigger and better opportunity than this for practitioners after the introduction of Income Tax Audit in the year 1984. The members are also not relenting and session after session on GST Audit is being attended by members in huge numbers. This is really motivating for us and we assure that not a single member willing to learn GST Audit will be left out in this mammoth exercise.

There are two batches of FAFD (Forensic Accounting & Fraud Detection) Courses being conducted by ICAI at Ahmedabad. This new and upcoming practice area has become very





popular among members. The month also witnessed the Grand Navratri Celebrations. There was a huge turnout at the event and the registrations were closed for the event. The CA and the CA students danced away to the Garba tunes and welcomed the Goddess of Power and Prosperity.

November 2018 mock tests were conducted at the Branch and the participation was very encouraging. Immediately after the exams get over, the IT, OC, ADV. ITT and AICITSS batches will begin. Students and members must keep tab of the announcements in this respect.

A state level coordination meeting of all Gujarat Branches of ICAI was organized by Ahmedabad Branch with Gujarat RERA Authorities. There was a healthy discussion on the expectation of the authorities and the role which the branches can play in this respect.

Once again at the cost of repetition, urging all the members to come to the voting centre and cast their crucial vote. As you all know that every vote matters. Let's celebrate the festival of democracy with full fervor and elect the right candidates to the Councils.

Regards

Thanking You.

CA. Nirav R Choksi

Chairman

Editorial



Dear Members,

After receiving a wonderful response to the September edition of our Newsletter, it gives me immense pleasure to share the October edition on the theme of "**Diwali, the festival of lights**". During Diwali, everything looks beautiful and lit up under the charisma of lights and diyas. This festival is about hope, victory, winning hearts, mending relationships, spreading happiness and celebrating life. Let's enjoy the festive season with our loved ones before the GST Audit and Annual return filing season kicks in!

I would like to take this opportunity to sincerely thank all the contributors for sending the updates and sparing their precious time for the cause of the profession. In order to make the newsletter more resourceful, we need your support by way of contribution of updates, useful suggestions, etc. I would request you to send your contributions on the topics of Direct Taxes, GST, Corporate Law, Information technology, Indian & World economy and other interesting topics. Kindly email your contributions, achievements etc. on ahmedabad@icai.org. The editorial team will publish the best contribution at its own discretion. I extend my sincere gratitude to the Editorial team for their hard work to publish this newsletter in time.

I take this opportunity to wish all my colleagues, members, students and their families a very Happy Diwali and a Prosperous New Year. May the festival of lights fill everyone's lives with happiness, joy, peace and prosperity.

Happy Reading!

CA. Harit Dhariwal

Chairman, Newsletter Committee





Income Tax Updates

[Contributed by **CA. Mohit Tibrewal**]

1. **Press Release dated 04.10.2018 - Direct Tax Collections for F.Y. 2018-19 up to September, 2018 (Half-yearly figures)**

The provisional figures of Direct Tax collections up to September, 2018 (Half-yearly figures) show that **gross collections** are at **Rs. 5.47 lakh crore** which is **16.7%** higher than the gross collections for the corresponding period of last year. It is pertinent to mention that gross collections of the corresponding period of F.Y. 2017-18 also included extraordinary collections under the Income Declaration Scheme (IDS), 2016 amounting to Rs. 10,254 crore (Third and last instalment of IDS), which does not form part of the current year's collection.

Refunds amounting to Rs. 1.03 lakh crore have been issued during April, 2018 to September, 2018, which is 30.4% higher than refunds issued during the same period in the preceding year. Net collections (after adjusting for refunds) have increased by 14% to Rs. 4.44 lakh crore during April, 2018 to September, 2018. The net Direct Tax collections represent 38.6% of the total Budget Estimates of Direct Taxes for F.Y. 2018-19 (Rs. 11.50 lakh crore). So far as the growth rate for Corporate Income Tax (CIT) and Personal Income Tax (PIT) is concerned, the growth rate of gross collections for CIT is 19.5% while that for PIT (including STT) is 19.1%. After adjustment of refunds, the net growth in CIT collections is 18.7% and that in PIT collections is 14.9%. An amount of Rs. 2.10 lakh crore has been collected as Advance Tax, which is 18.7% higher than the Advance Tax collections during the corresponding period of last year. The growth rate of Corporate Advance Tax is 16.4% and that of PIT Advance Tax is 30.3%.

<http://www.pib.nic.in/PressReleaseDetail.aspx?PRID=1548512>

2. **Press Release dated 22.10.2018 - CBDT releases Direct Tax Statistics:-**

The Central Board of Direct Taxes (CBDT) has further released time-series data as updated up to FY 2017-18 and income-distribution data for AY 2016-17 and AY 2017-18. The key highlights of these statistics are as under:

There is a constant growth in direct tax-GDP ratio over last three years and the ratio of **5.98%** in FY 2017-18 is the best DT-GDP ratio in last 10 years. There is a growth of more than **80%** in the **number of returns filed** in the last four financial years from 3.79 crore in FY 2013-14 (base year) to 6.85 crore in FY 2017-18. The number of **persons filing return** of income has also increased by about 65% during this period from 3.31 crore in FY 2013-14 to 5.44 crore in FY 2017-18.

<http://www.pib.nic.in/PressReleaseDetail.aspx?PRID=1550218>

3. **Press Release dated 24.10.2018 - Cabinet approves appointment of Adjudicating Authority and establishment of Appellate Tribunal under Prohibition of Benami Property Transactions Act, 1988 :-**

The Union Cabinet chaired by Prime Minister Shri Narendra Modi has approved the appointment of Adjudicating Authority and establishment of Appellate Tribunal under Prohibition of Benami Property Transactions Act (PBPT), 1988.

Salient Features:

- i. Appointment of an Adjudicating Authority, along with the three additional Benches and to establish the Appellate Tribunal under the PBPT Act;
- ii. To provide the officers and employees to Adjudicating Authority, Benches of the Adjudicating Authority and Appellate Tribunal by diverting the existing posts at the same level/rank from the Income Tax Deptt./Central Board of Direct Taxes (CBDT);





- iii. The Adjudicating Authority and Appellate Tribunal shall sit in the National Capital Territory of Delhi (NCTD). Benches of Adjudicating Authority may sit in Kolkata, Mumbai and Chennai, and the necessary notification in this regard shall be issued after making consultation with the Chairperson of the proposed Adjudicating Authority.

<http://www.pib.nic.in/PressReleaseDetail.aspx?PRID=1550450>

4. Notification No. 74 – dated 25.11.2018

An application by a person for grant of a certificate for the deduction of income-tax at any lower rates or no deduction of income-tax, as the case may be, under sub-section (1) of section 197 shall be made in Form No. 13 electronically, ____

(i) under digital signature; or (ii) through electronic verification code.

https://www.incometaxindia.gov.in/communications/notification/notification74_2018.pdf

Accounting, Auditing & Company Law Updates

[Contributed by **CA. Naresh Patel**]

1. National Financial Reporting Authority (NFRA) Authority Rules 2018 notified

The MCA vide its notification dated 13 November 2018 has notified the National Financial Reporting Authority Rules (NFRA) 2018. Among other matter, key aspects specified by the rules are as below:

- Classes of companies and bodies corporate governed by authority
- Function and duties of the authority
- Annual return to be filed by auditor
- Recommending accounting standards and auditing standards
- Monitoring and enforcing compliance with accounting standards and auditing standards
- Power to investigate and disciplinary proceedings
- Disciplinary proceeding and manner of enforcement of order passed
- Punishment for non-compliance

The rules will come into force on the date of their publication in the Official Gazette.

http://www.mca.gov.in/Ministry/pdf/NFRARules2018_13112018.pdf

2. Companies (Registered Valuers and Valuation) Fourth Amendment Rules 2018

The MCA vide its notification dated 13 November 2018 has also notified the Companies (Registered Valuers and Valuation) Fourth Amendment Rules 2018. The amendment rules will come into force on the date of their publication in the Official Gazette.

http://www.mca.gov.in/Ministry/pdf/CompaniesRegisteredValuers4AmdtRules_13112018.pdf

3. The Companies (Amendment) Ordinance, 2018

On 02 November 2018, the Hon'ble President of India promulgated the Companies (Amendment) Ordinance, 2018, an Ordinance to amend the Companies Act, 2013. The twin objectives of the Ordinance are promotion of Ease of Doing Business and better corporate compliance. It shall come into force at once i.e., on 02 November 2018.

[http://www.mca.gov.in/Ministry/pdf/NotificationCompanies\(Amendment\)Ordinance_05112018.pdf](http://www.mca.gov.in/Ministry/pdf/NotificationCompanies(Amendment)Ordinance_05112018.pdf)

4. National Financial Reporting Authority (NFRA) sections notified

The Central Government has appointed 24 October 2018 as the date on which the provisions of sub-section (2), (4), (5), (10), (13), (14) and (15) of Section 132 of the Companies Act 2013 will come into force.





<http://egazette.nic.in/WriteReadData/2018/191472.pdf>

5. NBFC Ind AS Schedule III notified and amendments to Schedule III to Companies Act 2013

The Ministry of Corporate Affairs (MCA), vide its notification dated 11 October 2018, has notified Ind AS Schedule III applicable to NBFCs as defined in the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. This Schedule III will apply to NBFCs covered under Ind AS applicability.

Additionally, the MCA has also amended the existing Division I (Indian GAAP) & Division II (Ind AS) Schedule III. Among other changes, Ind AS Schedule III changes require companies preparing Ind AS financial statements to give additional disclosures related trade receivables, loans receivables and

trade payables and also comply with the disclosure requirements under the Micro, Small and Medium Enterprises Development Act, 2006.

The notification will be applicable from the date of publication in the Official Gazette.

http://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf

6. MCA Report : Finding and Recommendation on Regulating Audit Firm and Network

The Committee of Experts set up by Ministry of Corporate Affairs (MCA) has issued Report on Finding and Recommendation on Regulating Audit Firm and Network dated October 25, 2018.

http://mca.gov.in/Ministry/pdf/2018_CommitteeExperts_Report_08112018.pdf

GST Updates

(Contributed by CA. Monish S. Shah)

In September month we discussed GSTR 9 and analysis on the same, this month we are discussing filling process of GSTR 9A. GSTR 9A should be filed by the persons registered under composition scheme under GST. A person paying tax under section 10 (Composition) shall furnish the annual return in FORM GSTR-9A.

Provided that

80(2): Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B.

GSTR 9B should be filed by the e-commerce operators who have filed GSTR 8 during the financial year

Filing Process

Online Filing:-

Based on GSTR-4 filed during the year, facility to download system computed GSTR-9A as PDF format will be available.

Based on GSTR-4 filed, consolidated summary of GSTR-4 will be made available as PDF download.

In each table of GSTR-9A, values will be auto-populated to the extent possible based on GSTR-4 of the year. All the values will be editable with some exceptions.

'Nil' return can be filed through single click.

Offline filing:-

Offline tool to be downloaded from the portal

Auto-populated GSTR-9A (System computed json) to be downloaded from the portal before filling up values. Values will be editable with few exceptions.



After filling up the values, json file to be generated and saved. After logging on the portal, the json file to be uploaded.

File will be processed and error, if any will be shown.

Error files to be downloaded from the portal and opened in the Excel tool. After making corrections, file will again be uploaded on the portal.

After filing, return can be downloaded as pdf and/or Excel. Revision facility is not there, therefore, return should be filed after reconciling the information provided in the return and in the books.

Payment:

Except late fee, if any, no payment is to be made with annual return.

Payment can be made on voluntary basis through GST DRC-03, if required.

Given below is update for you, on new functionalities, which were made available on GST Portal, recently:

A) Assessment and Adjudication:

(i) Provisional Assessment:

1. An application for Provisional Assessment in Form GST- ASMT-01 to the jurisdictional officer can be filed online, by those taxpayers on GST portal, who are not able to determine, either the value or tax rates, for the goods and /or services supplied by them.
2. Such taxpayers can also file, online reply to notice issued for clarification, in Form GST ASMT-03.
3. Upon acceptance of their application, and issuance of provisional assessment order, the details of furnishing of security /bond can be submitted online on GST portal in Form GST- ASMT-05 (Refer Rule 98 of CGST Rules).
4. After issuance of final assessment order, the applicant can file an application for

release of security online on GST portal in Form GST ASMT-08 (Refer Section 60 of the CGST Act and 98(6) of CGST Rules).

5. Link for relevant User Manual and FAQ are given below for reference:

https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=Manual_Provisional_Assessment.htm & https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=FAQs_provisional_assessment.htm

(ii) Scrutiny of Returns:

1. Upon receipt of notice on GST Portal intimating discrepancy in the return, after scrutiny by the department, taxpayer can either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the tax officer or furnish an explanation for the discrepancy in Form GST-ASMT-11. This application can now be filed online, on GST portal, by taxpayers (refer Section 61 of CGST Act, 2017 and Rule 99(2) of CGST Rules 2017).
2. Taxpayers can also file, an online application on GST portal, for withdrawal of summary assessment order issued against them (Refer Section 64 of the CGST Act & Rule 100(4) of CGST Rules 2017).
3. Link for relevant User Manual and FAQ are given below for reference:

https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=manual-Withdrawal_of_Summary_Assessment_Order.htm

https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=FAQs-Withdrawal_of_Summary_Assessment_Order.htm

(iii) Cause List:

1. When a date of personal hearing is



granted by the First Appellate Authority/ Revisional Authority or a hearing is adjourned, the same is communicated to taxpayers on the GST Portal. A Cause list of all such dates is maintained on the GST Portal, on real time basis.

2. This Cause list can be Printed/ Saved in PDF by taxpayers.
3. Cause list can be accessed, in pre login mode at GST home page, under Services → User Services → Cause List.

B) Refund Module:

(I) Taxpayers can now file Application for refund, in the following cases, on GST portal:

1. Facility to claim Refund on account of excess payment of tax (if any) (refer Section 54(1) of CGST)
2. Facility to claim Refund on account of any other reason (refer Section 54(1) of CGST Act 2017)
3. Facility to claim refund on account of assessment/ provisional assessment/ appeal/ any other order (refer Section 54(1) of CGST Act 2017)
4. Facility to claim Refund on account of export of services with payment of tax, with upload of statement 2 (refer Section 54(1) of CGST Act 2017 & Rule 89 (2) (c) of the CGST Rules, 2017)

(ii) Other Changes in Refund:

1. Taxpayers filing refund application on account of supplies made to SEZ unit/ SEZ Developer, with payment of tax has now been provided with facility to apply for refund with upload of statement 4 (refer Section 54(3) of CGST Act 2017)

2. Facility to claim Refund on account of Excess Balance in Electronic Cash Ledger in Form RFD- 01A, has been enhanced. The balance available in the Electronic Cash Ledger, will now be auto populated in the table of form RFD- 01A, for the taxpayer to claim refund. But the figures will be editable i.e. the amount to be claimed as refund can be reduced, but it cannot be enhanced.
3. The following changes in validations in statement -3 has been done, while applying for Form RFD 01A, for refund of ITC accumulated due to Exports of goods / services- Without payment of Tax :
 - a) The date of FIRC/ BRC for export of services in the statement 3 to be uploaded can be before the date of invoice.
 - b) One invoice can be associated with several FIRC/BRC in the statement 3 to be uploaded with the refund application.
4. Link for relevant User Manual and FAQ are given below for reference:

<https://www.gst.gov.in/help/refund>

C) Registration Module:

Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers, for applying for Amendment in Registration of Core fields in Form GST-REG-14.

D) Return:

Taxpayer was earlier provided with a facility to download details of Form GSTR-2A, in an Excel file. Now they have been provided with an option to download TCS section also, of the Form GSTR-2A, to that (same) Excel file in a different sheet





International Taxation

(Contributed by CA. Mohit Balani)

JUDICIAL PRONOUNCEMENTS

1. Philips Medical Systems (P.) Ltd. vs. Income Tax Officer, Ward 8(2)(4), Mumbai[2018] 98 taxmann.com 296 (Kolkata - Trib.)

Bad debts related to sales made in earlier years by company acquired by assessee, could not be added as part of operating cost for computing operating profit of assessee

2. Koninklijke Philips Electronics N.V Vs. DCIT, [2018] 99 taxmann.com 23 (Kolkata - Trib.)

- Assessee was a tax resident of the Netherlands and was engaged in the business of lighting, consumer electronics, medical systems, etc. The assessee did not have a permanent establishment in India. The assessee had entered into Research and Development Cooperation agreement (RDCA) with Philips India (PEIL). The assessee had took the position that the said receipts are not taxable in India in view of Article 12 of the India-Netherlands Double Taxation Avoidance Agreement (DTAA)
- The Tribunal noted that research and development services are being provided to the Philips group companies with an access to the benefits and information, existing and future resulting from undertaking, and held that the services under RDCA provides various types of information and results arising and emanating from various research, programs and laboratories, and the same does not result in the assessee imparting any of its industrial, commercial or scientific experience. Hence, the payments under RDCA cannot be classified as Royalty as defined under Article 12(4) of the India-Netherlands DTAA and accordingly, the

same is not taxable under Article 12. Further, the assessee does not transfer right to use. By way of research and development, the PEIL is entitled to enjoy certain services, such as product developments, maintenance of product quality, uniform handling, packing, storage and marketing methods, therefore these services by itself did not result in any use of or right to use and there is no transfer of copy right therefore, there cannot be any occasion to hold it as royalty. In any event, it is simply in the nature of reimbursement of expenses incurred by assessee on behalf of the PEIL and it is not an income for the assessee. Hence, the payment received by the assessee-company are in the nature of reimbursement.

3. Endemol South Africa (Proprietary) Ltd. VS DCIT 98 Taxmann.com 227 (Mumbai Tribunal)

Where Endemol India, commissioned to produce television series, viz., 'Fear Factor', based on US version/format of same for broadcast in India for shooting Episodes in South Africa, had vide agreement hired assessee (Endemol South Africa engaged in business of developing and producing entertainment serials for audio-visual platform) for carrying out **Line Production Services** in South Africa on work-for-hire basis, since various coordination/facilitation services rendered by assessee, viz., arranging for locational crew, producer, transportation, paper work for various stunts to be performed and other requirements for setting up and filming series, etc, were in nature of **Line Production Services**, same cannot be termed as technical, managerial or consultancy services. Thus, consideration received by assessee for rendering aforesaid services, which are purely administrative in nature, cannot be brought within sweep of definition of 'FTS' within meaning of Explanation 2 to section 9(1)(vii) or article 12 of India-South Africa tax treaty



Quick Connect - GST

[Contributed by **CA. Rahul Maliwal**]

GST on Sale/ Transfer of Business

GST is applicable of the Supply of goods or services but what happen if the entire business is being sold to other? Whether such sale of business also consider as supply and liable for GST?

Sale of business is often done by way of demerger, slump sale or asset sale. While demerger may be considered as a most tax efficient option, but slump sale of a going concern is most preferred as it gives a quick wrap up in terms of timelines and other regulatory requirements. However, one needs to revisit the tax implications of this structure in GST regime.

Section 7 of the CGST Act, 2017 defines the Scope of Supply, Section 7(1) provides that 'Supply' **includes activities such as sale, transfer, barter, exchange** etc made for **a consideration in the course or furtherance of business**. This implies that the activity undertaken shall be an action which takes place in the course of regular conduct of business, such as sale or it should have the effect of furtherance of the business. Therefore the activity to be called as supply should be such that undertaking that activity shall amount to conduct of business or enhancing the business. The transfer of a going concern, either as a whole or an independent part thereof, for a lump sum consideration does not constitute an activity taking place in the course of business or for furtherance of business, However one may argue the way Advance Ruling has treated that since the word 'includes' has been used in Section 7(1) the scope of supply goes beyond the meaning of the expression 'in the course or furtherance of business', Therefore in the case of the transfer of a going concern even if the act of transfer does not constitute an activity carried out in the course of regular business or for furtherance of business, the activity may still qualify to be termed as a supply.

Section 7(1) (d) stipulates that activities referred to in Schedule II shall be treated as supply of goods or supply of services.

In Schedule II the entry at serial number 4 refers to Transfer of business assets'. **Transfer of business assets is considered as supply of goods. The transfer of business assets implies that a part of the assets are transferred and not the whole business.**

Further in part 4(c) of Schedule II it is provided that when the **business is transferred as a going concern then it does not amount to supply of goods. It, therefore, becomes clear that such transfer of business does not constitute a supply of goods.**

Transfer of 'going concern' would mean transfer of a running business along with immovable properties, goods, debtors, other business assets, unexecuted orders, rights and obligations of existing contracts, employees, etc. Usually, the transfer of going concern would enable the transferee to carry on same business independently. The GST legislation grants exemption in respect of transfer of entire going concern as a whole and also independent part thereof. The slump sale or transfer of going concern is a composite supply consisting of business and all tangible / intangible assets and properties and liabilities attached to such business. The pre-dominant intention of transferor and transferee should be the transfer of the running business and not sale of assets. **The legislative purpose is to distinguish between pure sale / transfer of assets and sale / transfer of business and to grant exemption where in pith and substance the transfer is that of business.** The tax authorities would be within its rights to examine whether the transaction is that of sale of assets or sale of business. The onus to prove that the transfer is of business and not of assets would be on the transferor.

Recently, Authority for Advance Ruling (AAR), Rajashri Foods (P.) Ltd., In re Karnataka [2018] 93 taxmann.com 417 (Kar.) in case of Rajashri Foods Private Limited have occasion to deal with this issue and analysis the same transaction as supply of service on the basis of following entry and considered transfer of business as going concern as exempt supply of service

Notification, No. 12/2017-Central Tax [Rate] dated 28th June 2017. Serial number 2 of the Notification provides for 'Services by way of transfer of a going concern, as a whole or an independent part thereof. This indicates that the activity of transfer of a going concern constitutes a supply of service. The Notification further provides 'Nil' rate of tax on such a supply,

On the basis of the above notification Advance Ruling concluded that the transfer of a going concern constitutes a supply of service, but is exempted by the Notification.

The Ruling opens up new litigating fact by treating the same as exempt supply with respect to the provision of Sec 18(4) for reversal of credit.



Lets Excel in Excel

[Contributed by CA. Hemlata Dewnani]

Data Validation

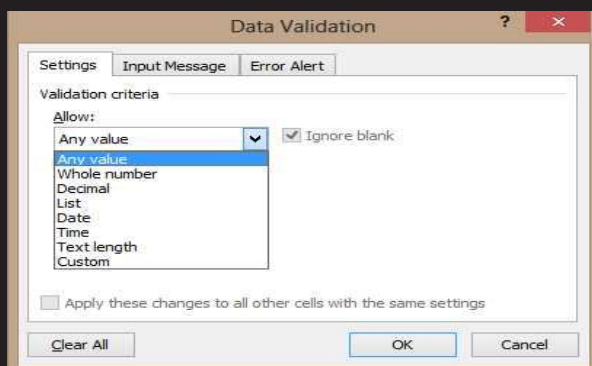
Through this feature we can verify whether correct data is going into the cell or not, We can also define restrictions on what data can or should be entered into the cell, can guide through input message what is expected in the cell. Through this we can also either stop, warn or inform the users. It can be used in many places but here we take example of Income tax return excel utilities from which screen shot of ITR 1 SAHAJ (used for individuals) personal Details is given here :

FORM	INDIAN INCOME TAX RETURN			Assessment Year 2018-19
	[For individuals being a resident other than not ordinarily resident having Income from Salaries, one house property, other sources (Interest etc.) and having total income upto Rs.50 lakh] (Refer instructions for eligibility)			
PART A GENERAL INFORMATION	First Name	Middle Name	Last Name	PAN
	Aadhaar Number [12 Digits] [Please enter the Aadhaar Number which is linked for your PAN in e-Filing portal]			
	Aadhaar Enrolment Id [28 Digits] [Note: If Aadhaar Number is not yet allotted, then Aadhaar Enrolment Id is required. All the digits in enrolment ID & Date and time of enrolment to be entered continuously. For example Enrolment ID: 1234/12345/12345 & Date/Time of enrolment: 01/12/2016 11:50:22 to be entered as 1234123451234501122016115022]			
	Flat / Door / Block No.	Name of Premises / Building / Village		Date of Birth
	Road / Street/ Post Office	Area / Locality		Town/ City/ District
	State (Select)	Pincode		Employer Category
	Email Address	Mobile No.		(Select) GOV PSU OTH NA
	91			

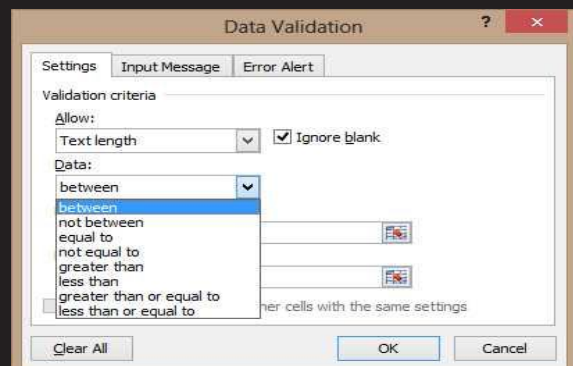
Data Validation : Data > Data Tools > Data validation

Shortcut Key : ALT + D + L

On the Settings Tab under Allow following below mentioned options shown in screen 1 are available but we will learn in detail Text length and List



Screen 1 (options available for Allow)



Screen 2 (options available for Data)



Text length

Mobile number is of 10 digits compulsory. So in the cell where mobile number is to be written we will restrict the user to enter exact 10 digits, So GO to Data → Data Validation → Validation criteria as Text length equal to 10 digits.

Other Examples : Aadhar number contains 12 digits, Pin code of six digits, PAN number is of 10 digits only etc

we can use other criterias as well such as between, greater than etc. (list is shown in the screen 2 above) If the user tries to enter a value that is not valid, a pop-up appears with the message, "This value doesn't match the data validation restrictions for this cell."

List

Now we can also prepare a Drop Down List for the answers that means user has set of options for answer and restricted to choose from the list only

whether original or revised

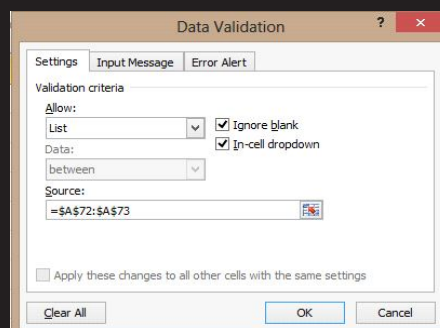
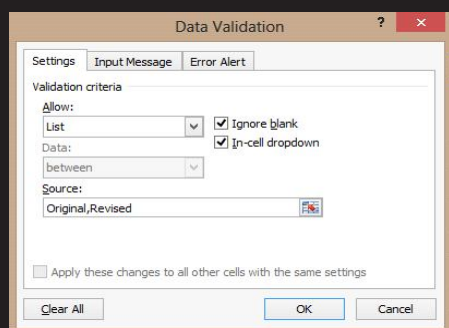


We have two options for Creating the List

1) If list is limited than we don't need to create the separate list for the same just values typed in separated by Commas

Go to Data → Data Tools → Data validation → List → Source → Original, Revised.

(same is shown in screen 4 below)



2) If list is in big number than we have to create the list and have to mention the reference of the cells in the Source (As Shown in above Screen 5) and Store it in same or separate sheet (In ITR excel utility there is one sheet named as Database which just contains the lists of all Drop Down used and that is Hidden for the user)

Other Examples : State Contains the List of all States, Employer category has specific list, Return filed under sections etc

Kindly take a Note the topic will be continued in Next Article (Still More to learn)



Congratulations

Congratulations to CA. URVISH SHAH for his Fictional Novel The Clairvoyant

About Book:

'The Clairvoyant', is a roller coaster journey of an Indian girl who knows what others are thinking. Every girl

would find something in the story what actually might have happened in her life. Just imagine a girl or female around you, be your wife, girl friend or any one else gets this power of reading mind of others around her. Finally need to decide whether this power is a pain or pleasure. While most males would find the story interesting, it would appeal more to the females of all ages - from teenage to old age as the story covers the entire life of a lady and she knows what a friend, colleague, husband, son, daughter in law actually thinks about her and what they pretend. It would be interesting to know how she got the power and how it was lost at the end in the interest of her family. So let the clairvoyant unfold her prowess and take you on journey of hopes, ambition, love, betrayal and faith.

Just imagine someone close to you, say your life partner or sibling or a friend gets such super natural power to know what you think about them n still they pretend as if they don't know anything. Every reader shall be able to correlate the story with his or her own life. As its a story of a girl, girls would read it n as its a story of a girl, guys would read it too !

Glimpses of few quotes from the book to give you an idea on its contents.

1. Who works more than a housewife does? She is a manager, nurse, cook, waiter, maid, teacher, time keeper, alarm clock, comforter, therapist, doctor and what not. Just to listen "what do you do all the day".
2. The males in India are mostly misunderstood by girls during the courtship period. If they do not express much, they might be taken as 'uninterested'. If they express little more, they might be considered as 'impatient'. If they get little more personal, they might be considered as 'lustful' and if they hit a good balance in everything, they might be taken as 'over mature'. Poor males!
3. Age is just a number. Age is just an issue of mind over matter. If you don't mind, it doesn't matter.



Heartiest Congratulations to CA. Kanjibhai Patel has been elected as President of Dholka Education Society for 5th term - each term of 3 years. More than 12 various Educational Institutes are being run by Dholka Education Society.





Motivational Story

[Contributed by CA. Aneri Sheth]

A woman trapped in frozen industry

A chilling accident occurred one day in a food distribution factory that nearly ended in a fatal disaster, except for a near miracle that happened to save a woman's life.

A woman worker whose job it was to inspect the food products stored in the factory's industrial food freezer, ended her work shift with a final visit to the sub-zero temperature room before calling it a night when catastrophe struck!

As she entered the frigid zone, the door, which only opened from the outside, accidentally closed, leaving her locked inside with slabs of frozen food products, and not a soul in sight to witness the incident.

The woman screamed and pounded on the several inches-thick metal door, but no sound was heard as all the other workers had gone home for the night, and the sound-proof room effectively muffled her calls for help.

As time passed, the woman felt the cold starting to seep into her bones. After five hours spent trapped in frigid temperatures, she finally resigned herself to the inevitability of death, as all of her extremities started going numb, and a deep cold sleep slowly invaded her consciousness.

To her great surprise, the freezer's vault door suddenly opened, revealing the night security guard's silhouette.

The woman was saved!

Later, after the ambulance had been called and the woman was brought back to normalcy, she asked the security guard why he had opened the food freezer, something that wasn't within the normal scope of his night rounds routine.

His answer was totally unexpected and moved the lady to tears of gratitude:

"I've been working in this factory for 35 years, hundreds of workers come in and out every day, but you're one of the few who greet me in the morning and say goodbye to me every night when leaving after work. Many treat me as if I'm invisible.

Today, as you reported for work, like all other days, you greeted me in your simple manner 'Hello'. But this evening after working hours, I curiously observed that I had not heard your 'Bye, see you tomorrow'. Hence, I decided to check around the factory. I look forward to your 'hi' and 'bye' every day because they remind me that I am someone.

By not hearing your farewell today, I knew something had happened. That's why I was searching every where for you."

How often does this happen in real life? Do you treat people you see everyday at home or at work like invisible entities, taking them for granted like pieces furniture?

Let's hope we strive to be a little like this lady everyday, without waiting for a near-death freezer experience for us to finally start noticing the people around us and treating them like the actual human beings they are.

Saviors come in all shapes and sizes...

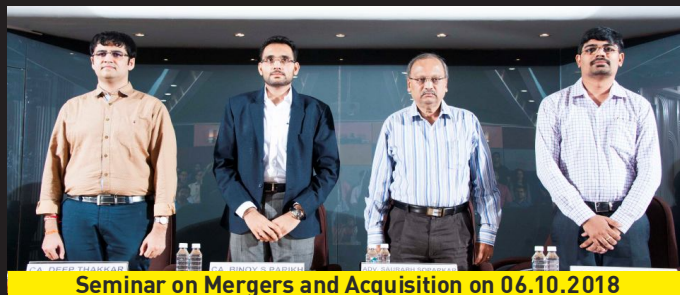
Forthcoming Events of Ahmedabad Branch of WIRC of ICAI

S. No.	Date	Name of the Seminar / certificate course / others	Venue	Program Details	Fees	CPE Hrs.
1	23-11-18	GST (Audit and annual return) Gyan sangam	Pandit Dindayal Auditorium and Hall, Behind Rajpath Clug, S.G. Highway, Ahmedabad	Free for GYANSETU STUDY CIRCLE 2018-19 Members	Early Bird Registration at Rs. 600+GST till 17.11.18, thereafter Rs. 800 + GST	6
2	23-11-18	Women CA workshop on Listen, speak and learn maintaining excellence under stress	Shantinath Hall, "ICAI Bhavan", 123, Sardar patel colony, Naranpura, Ahmedabad	https://icaiahmedabad.com/event.php?id=MTE3MA==	Rs 150 + GST (for women only)	3
3	24-11-18	Seminar on forensic accounting and fraud detection	Shantinath Hall, "ICAI Bhavan", 123, Sardar patel colony, Naranpura, Ahmedabad	https://icaiahmedabad.com/event.php?id=MTE3Mg==	Rs150 + GST	3
4	24-11-18	Ahmedabad branch Annual Diwali get together	Aangan Banquet & Farm, opp. Nandavan-4, Jodhpur Village, Ahmedabad	https://icaiahmedabad.com/event.php?id=MTE2OQ==	Rs 200 + GST	
5	01-12-18	Certificate course on concurrent audit of banks at ahmedabad commence from 01.12.18 To be decided		https://icaiahmedabad.com/event.php?id=MTE1Nw==		30





Lecture Meeting on GST on 05.10.2018



Seminar on Mergers and Acquisition on 06.10.2018



Seminar on Annual Returns and Audit Report under GST on 07.10.2018



Lecture Meeting on GSTR Filing on 09.10.2018



Faculty Development Programme on 13.10.2018



Batch of FAFD at Ahmedabad on 13.10.2018



ICAI Gujarat Branch MCM with GST Department on 16.10.2018



Outreach Programme on IND AS 115 & 116 at Ahmedabad on 20.10.18



Indoor Sports Meet 2018 on 21.10.2018



Navratri Celebration 2018 on 10.10.2018

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