












**Chengalpattu District Branch of SIRC of ICAI
(Formerly known as Kanchipuram District Branch)**

E- NewsLetter MAY 2022



**Chengalpattu District Branch of SIRC of ICAI
Managing Committee Team**

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3	CA NARASIMMA RAGHAVAN R	SECRETARY		9840738963
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7	CA AANAND P	MC MEMBER		9791119996
8	CA RAVICHANDRAN S	MC MEMBER		9840634996
9	CA SATHISH T S	MC MEMBER		9841543303

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Member	CA. Priya A

ARTICLES INVITED FROM MEMBERS:

Note: Articles are invited from members for publishing in newsletter. The articles shall be either on the specific subject or a general article. Members can mail their article with Name, Membership Number, Mobile Number, Residential Address, Office Address & Photo to our Mail mentioned below

Note: The views expressed in the articles published are their own views and Chengalpattu District Branch does not endorse or take responsibility for the views expressed in the articles.

Contact us:

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E-NEWSLETTER

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

From the Chairman's Desk



Greetings to all the esteemed members,

Bank audit has been concluded and it's time to relax. Summer is in full swing and heat waves are to increase in coming days. I request all members to stay healthy and hydrated.

On the professional front, our branch successfully hosted a five day Intensive Lecture Series on GST organised by GST and Indirect committee of ICAI during the month of April. This month we have planned a similar program on Corporate Laws organised by Corporate Laws committee of ICAI. Kindly extend your support for our branch programs.

(Advertisements have been published for welcoming bidding for the Architect services for new premises construction)

We, jointly with Pondicherry branch have organised a three day program at Thekkady for the branch members and their family. Hope the trip turns out fun-filled and entertaining.

Exams are commencing and all the students will be busy with it. Our best wishes for them

CA. Sathiyarayanan K R
Chairman

01.05.2022

BRANCH MOBILE NO: 8056244300

Deep Dive ... Are you a good boss.....?

by CA. P. Arumugaraj

**1)About PPF...**

It is an investment option and also eligible for deduction u/s.80C of the Income Tax Act. It is one of the most popular small savings scheme, but many investors are not aware of its features.

1.1) Who can open ?

The account can be opened by a single adult by a Resident Indian and a guardian on behalf of minor/person of unsound mind. Only one account can be opened all across the country either in Post office or any authorised Bank.

1.2) How much to deposit ?

A minimum deposit of Rs.500 and a Maximum deposit of Rs.1,50,000 can be made during the Financial Year. Amount can be deposited in any number of instalments in multiples of Rs.50. Amount can be deposited in cash or through cheques etc.

1.3) Discontinued accounts ?

If the minimum deposit was not made during the financial year then the account shall become discontinued. It can be activated by paying a penalty of Rs.50 in addition to the minimum amount for each defaulted financial year.

1.4) How much interest be payable ?

Interest will be credited to the account at the end of the financial year and the interest earned is tax free from Income Tax. The interest rate 7.10 p.a.

1.5) Whether loan can be availed ?

Loan can be availed after expiry of one year from the end of the financial year in which the initial subscription was made and the loan can be availed before expiry of five years from the end of the year in which the initial subscription can be made. The loan can be repaid in 36 monthly instalments. Second loan shall not be provided till the first loan was repaid.

1.6) If withdrawal is allowed ?

The subscriber can take one withdrawal during a financial year after five years excluding the year of account opening. The amount of withdrawal can be taken up to 50% of balance at the credit at the end of the 4th preceding year or at the end of the preceding year, whichever is lower

1.7) When the account will mature?

The account matured after 15 Financial Year excluding the year of opening. How the settlement of will be done after maturity ?

There are 3 options

a) Can take maturity payment by submitting the account closure form to the post office or the bank concerned

b) Can retain the maturity value in his/her account further without deposit, the interest rate will be applicable and payment can be taken anytime or can take 1 withdrawal in each FY

c) Can extend his/her account for further block of 5 years and so on (within one years of maturity) by submitting prescribed extension form at concerned post office or the banks concerned, whereas the discontinued account cannot be extended.

d) in extended account with deposits, 1 withdrawal can be taken in each FY subject to maximum limit of 60% of balance credit at the time of maturity in the block of 5 years.

1.8) Whether Premature closure allowed?

i) Premature closure shall be allowed after 5 years from the end of the year in which the account was opened subject to following conditions.

-> In case of life threatening disease of account holder, spouse or dependent children.

-> In case of higher education of account holder or dependent children.

-> In case of change of resident status of account holder (i.e. became NRI).

(ii) At the time of premature closure 1% interest shall be deducted from the date of account opening/date of extension as the case may be.

(iii) Account can be closed on above conditions by submitting prescribed form along with pass book at concerned Post Office.

How to deal in case of death of the account holder ?

i) In case of death of account holder, the account shall be closed and nominee or legal heir(s) shall not be allowed to continue deposits in the account.

(ii) At the time of closure due to death PPF rate of interest shall be paid till the end of the preceding month in which account is closed.

2. 10 things to know about the PPF

2.1) Interest rate is assured but not fixed

The interest rate of the PPF is not fixed but linked to the 10 year government bond yield. The rate doesn't change on a day to day basis but is fixed at the beginning of a quarter based on the average bond yield in the previous three months. Now the rate of interest is 7.1% p.a.

2.2) Lock in is not 15 Years

The PPF is a long term investment with tenure of 15 years. But this does not mean your money gets locked up for that long. The 15year term is from the day of opening of the account. With every year the lock in period progressively reduces and in the 14th year, it is only one year. Some investors even treat the PPF as an emergency fund.

2.3) Tenure can be extended

When the account matures, the subscriber can withdraw the entire corpus. But the account can also be extended indefinitely in blocks of five years. This extension can be with or without contributions. To extend the account with contributions, the subscriber must write to the Post office or to the ban within one year of maturity that he wants to continue investing in the PPF account. If he does not inform the ban or Post office, the account will be automatically be extended but will not accept further contributions. The balance will earn the normal interest and investor can make one withdrawal in a year.

2.4) Partial Withdrawals allowed

PPF Allows investors to make partial withdrawals in case of an emergency. After the sixth year, an investor can withdraw upto 50% of the balance at the end of the fourth year, or the immediate preceding year, whichever is lower. If the investor extended the account without additional subscription, the investor can withdraw any amount. But if the account has been extended with additional contribution, the withdrawal limit is 60% of the account balance at the start of the extension period.

2.5) Take a cheap loan from PPF

One can also take a loan from the third and sixth years. The loan is capped at 25% of the balance at the end of the previous year. The interest rate on the loan is 1% higher than the prevailing PPF rate. Once the loan is disbursed then the interest rate will not change for the tenure of the loan of 36 months.

2.6) Mind the minimum and maximum investment

You must contribute atleast Rs.500 and at most Rs.1.5 lac in PPF account in a financial year. The minimum investment of Rs.500 has to be maintained even for accounts extended beyond 15 years. If the minimum balance was not serviced then the account become dormant and a penalty of Rs.50 per financial year will be payable for reactivating the account. If the contribution exceeds Rs.1.5 lac in financial year by mistake then the interest will not be paid in excess of the Rs.1.5 lac. The maximum limit of Rs.1.5 lac per year includes the contribution in PPF accounts in the names of the minor children

2.7) Invest by 5th of Each month

The PPF interest is compounded annually but the calculation is done every month. The interest is on the lowest balance between the 5th and the last day of every month. If you invest before the 5th the contribution will earn interest for that month too. Otherwise it's like a interest free loan to Govt for a month.

2.8) Account can be foreclosed

An investor can even close his PPF account prematurely if the needs money for higher studies, medical treatment of self or family or if his residency status has changed. But this can be done only if the account has been completed five years. There is also a penalty for foreclosure. The balance will fetch 1% lower interest than the PF rate. This 1% penalty might seem small but will apply for the entire tenure of the account. The interest will be recalculated at the reduced rate.

2.9) PPF is loaded with Tax benefits

The PPF is loaded with tax benefits. Contributions to the PPF are eligible for tax deduction within the overall ceiling of Rs.1.5 lac under Sec.80C. While the interest earned on the PPF is not taxable, it has to be reported in the tax return filed by the individual. Withdrawals are tax free too and do not affect tax liability of the individual. However, as per a new rule introduced in 2020, withdrawals of over Rs.20 ac from PPF can be slapped with TDS of 2-5%, if the individual has not filed tax return in the past 3 years.

2.10 Additional Tax Benefits

There are other tax benefits of the PPF. As per the current tax laws, if money gifted to spouse is invested, the income from the investment will be clubbed with that of the giver and taxed accordingly. Since PPF income is tax free, it does not increase the tax liability of the giver even if clubbed with his income. So, by opening an account in the name of his wife one can invest an additional 1.5 lac a year in this tax free heaven.

send your feedback to ca.arumugaraj@mbacas.com

CODE OF ETHICS FOR CHARTERED ACCOUNTANTS

by CA. L. Sriram



The Chartered Accountants, The Cost and Works Accountants and The Company Secretaries (Amendment) Act, 2022, has received the assent of President on 18th April 2022. Major changes have been proposed in the composition of Disciplinary Committees and their functioning.

One such change is a new chapter IVA has been introduced in the CA Act, which deals with Registration and Register of Firms. So far, for all the misconducts, the member was inquired, he was found guilty and his name was removed from the register of members, or he was reprimanded or he was found not guilty.

However, the new chapter brings in a new concept of finding the firm guilty and action taken against the firm. Let us see the amendment.

Newly amended sections 21A (6) & 21B (6) brings a new concept of repeated offences, where the partner or the owner is found guilty of offence repeatedly in the past five years, then, action will be taken against the firm.

	Sec.21A (6)	Sec.21 B (6)
Misconduct nature	As in First Schedule	As in Second schedule or First and Second schedule
Who is guilty	Partner or the owner found guilty of misconduct repeatedly in the past five years	Partner or the owner found guilty of misconduct repeatedly in the past five years
Punishment	Firm will be prohibited from engaging in profession - upto a period of one year OR Impose a fine upto Rs.25 Lakhs	Firm will be prohibited from engaging in profession - upto a period of two year OR Suspend, cancel or removal of the firm permanently from register of firms OR Impose a fine upto Rs.50 Lakhs

So, members are requested to be careful on professional misconduct not only by himself, but also by other partners, otherwise the firm will lose its business and cannot function.

Misconduct:

One of the repeated misconducts being investigated by the disciplinary committee is "Non communication to the earlier auditor". Even though it looks so trivial and harmless "mistake" as we think, it is not so and requires high attention. Let us see the requirements in this regard.

First Schedule-Part-I, Clause (8) - A Chartered Accountant in practice shall be deemed to be guilty of professional misconduct, if he accepts a position as auditor previously held by another chartered accountant without first communicating with him in writing;

Objective of the clause: The objective is to find out whether there are any professional or other reasons why he should not accept the appointment.

What are the reasons:

1. Dispute of fees, non- payment of fees - this is not professional reason for non-acceptance of the audit by the incoming auditor. However, the incoming auditor should ensure that the Undisputed statutory audit fees under Companies Act 2013 or other legislations has been paid to the previous auditor - if not paid the incoming auditor should not accept the audit.

2. Undisputed audit fees - this is the Provision for the audit fee in the books as signed by the client and the auditor. Any other fee issue like, hike in the audit fee not accepted by the client, the incoming auditor can accept the audit without getting into the topic of professional misconduct.

3. Other reasons - incoming auditor may use his influence with the client now and help the predecessor to get his fee.

4. Qualified audit reports - incoming auditor to find out the reasons with the outgoing auditor - there is no professional misconduct generally, however, if there are major issues which are qualified by the previous auditor, the incoming auditor should use his judgement in accepting the audit engagement.

Communication:

1 Incoming auditor should correspond with the previous auditor, inquire about the reasons for the change in audit.

2. Communication should be under "Registered Post with Acknowledgement due", or by "hand delivery with acknowledgement".

3. If communication is sent by email - first of all it is better to avoid. In case of need you can send the email with "delivery request" set up in the mail. This feature is not available in ordinary g-mail, but it is available in corporate g-mail accounts, business accounts or paid versions. So ordinary g-mail will be of no use. Always use your firm paid business email id only.

4. Out going auditor may be hurt, then he may not reply – then incoming auditor can wait for a reasonable period of time – reasonable period is not defined, but a general time limit may be given for the outgoing auditor to respond.

5. If the posted letter comes back with comments as “Premises locked, Addressee not found” etc., then the incoming auditor can commence his work.

What types of audits are covered; professionals other than CA:

1. This code applies to all types of audits – Statutory, Tax, GST, Internal, Concurrent, special audit etc.,

2. In case of other professional / other than CA, even though the communication is not mandatory, it is a good practice to communicate and get their comments on the earlier assignments. This is applicable to CWA, CS etc as they are also allowed to do internal audits as per the Companies Act 2013.

When there is no time for the communication – audit has to be commenced immediately.

1. If there is no time – the incoming auditor can commence with the conditional acceptance. He can state the constraint in his letter of acceptance to the client and say, if there is any major issue impedes his audit, then he may withdraw. This seems very remote in audit environment.

Case Law1: CA.Amit Kumar (Complainant) – CA.A.K.Sarkar (Respondent)

Ref. No. PR-137/16-DD/201/16-DC/910/2018.

Facts & Issues:

1. Respondent accepted the audit of M/s. GRS Projects and Infrastructure Private Limited for FY 2014-15 to 2018-19. Complainant was the previous auditor till FY 2013-14.

2. Respondent accepted the audit without communicating to the previous auditor

3. Respondent failed to ensure about the outstanding professional fee of Rs.40,000/-

4. Respondent said, he has posted the letter to the complainant, and also tried over phone, but received no response.

5. Respondent was not aware about the non-payment of fees to the earlier auditor, even though the payment was made later after sometime.

Decision:

1. Respondent failed to submit any “Positive proof” that he has sent a letter to the earlier auditor. Mere posting the letter in the Letter box is not sufficient. It should have been sent either by “Reg.Post with Ack.Due” or by “hand deliver with acknowledgement taken”.

2. He did not ensure the payment of undisputed audit fees pending as outstanding. Even though the payment was made subsequently, the incoming auditor could not tell when the payment was made, which showed he did not care about the pending payment.

3. The incoming auditor was found GUILTY and after considering the circumstances as brought on record by the incoming auditor, the committee ordered CA.A.K.Sarkar to be **reprimanded**.

A similar case can be also referred in PR/155/17-DD/192/16-DC/1021/19, where the complainant was a CA, who complained that the incoming auditor did not communicate with him and also the pending payment was not received. Committee found the incoming auditor GUILTY and considering the fact that the payment was made at the intervention of the incoming auditor, decided to take a lenient view and ordered for **reprimanding**.

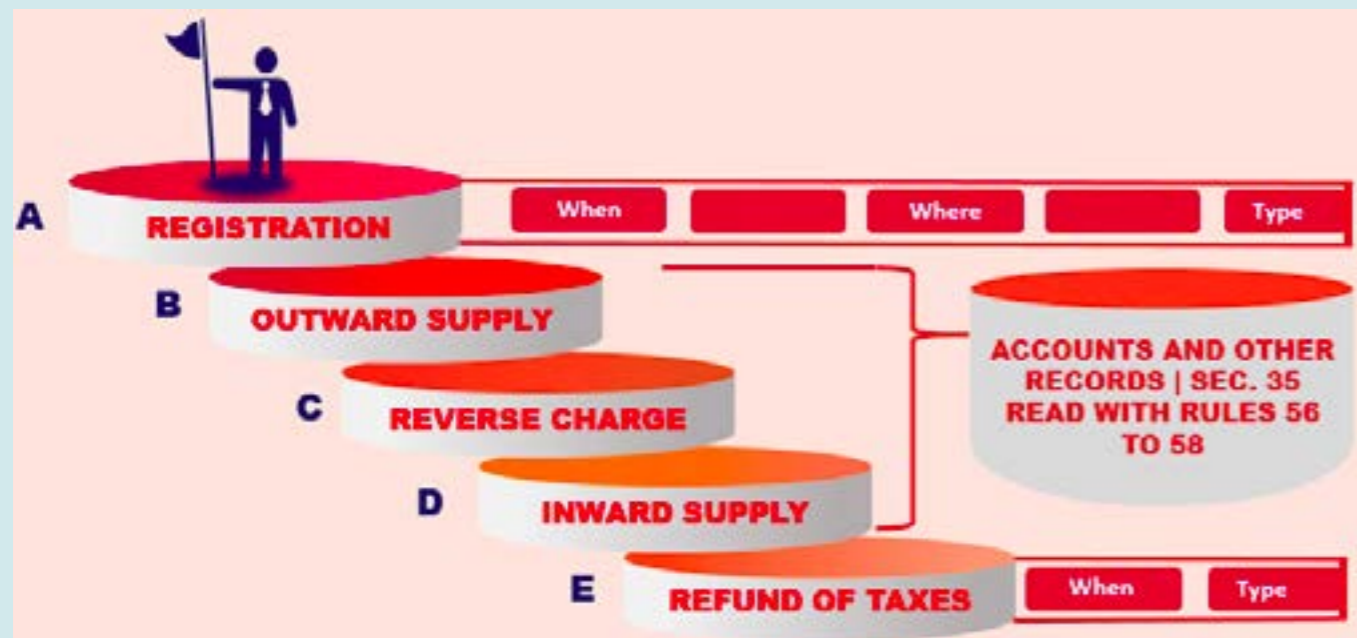
Even though in both the cases, the auditors were let off with “Reprimanding”, we could see the time wasted in representations before the various committees, pressure, anxiety and tension faced by the both parties, which are not warranted at all. After all, the ethics requires, that you send a letter by Registered post with Ack. due and ensure the undisputed payment is paid to the other auditor. Please ensure that these two are complied without fail in all the audits conducted by you and you can avoid all the tension of getting in the trap of misconduct.

GST AUDIT BY Department

by CA. Shaikh Abdul Samad. A



Form GSTR 9C Vis - a - Vis GST Audit U/s. 65
 Sub - sec. (13) of sec. 2 of the CGST Act, 2017
 "audit" means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;
 Sec. 59 - Self-assessment
 Every registered person shall self assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.
 AREAS OF SELF ASSESSMENT



ACCOUNTS AND OTHER RECORDS



OUTWARD REGISTER

- Classification of Transaction
- Nature of Supply
- Point of Supply

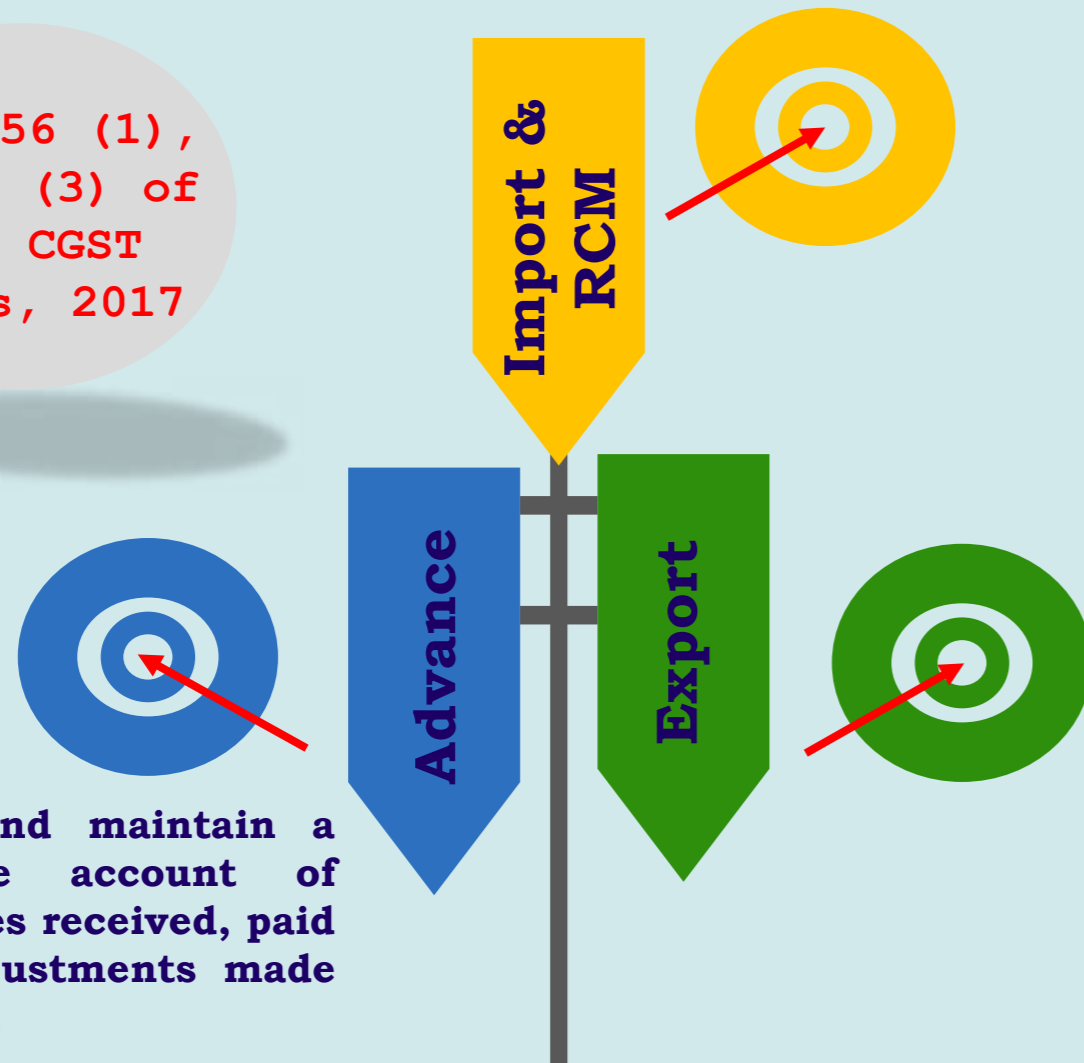
INWARD REGISTER

- Type of Inward
- Documentary Evidence
- Classification as per R. 42 / R. 43
- Abide with Sec. 16 (4) & R. 37

STOCK REGISTER

- Date of Inward and Outward
- Document Reference for payout
- Reversal U/Sec. 17 (5)

Rule 56 (1), (2) & (3) of the CGST Rules, 2017



Keep and maintain a separate account of advances received, paid and adjustments made thereto.

Compliance of Sec. 9 (3) & (4) / sec. 5 (3) & (4)

N.N. 04/2017 C.T. (Rate) dated 28.06.17
 N.N. 13/2017 C.T. (Rate) dated 28.06.17
 N.N. 07/2019 C.T. (Rate) dated 29.03.19

N.N. 04/2017 I.T. (Rate) dated 28.06.17
 N.N. 10/2017 I.T. (Rate) dated 28.06.17
 N.N. 07/2019 I.T. (Rate) dated 29.03.19

Compliance of Rule 96A & 96B

(f) such other particulars as may be prescribed:

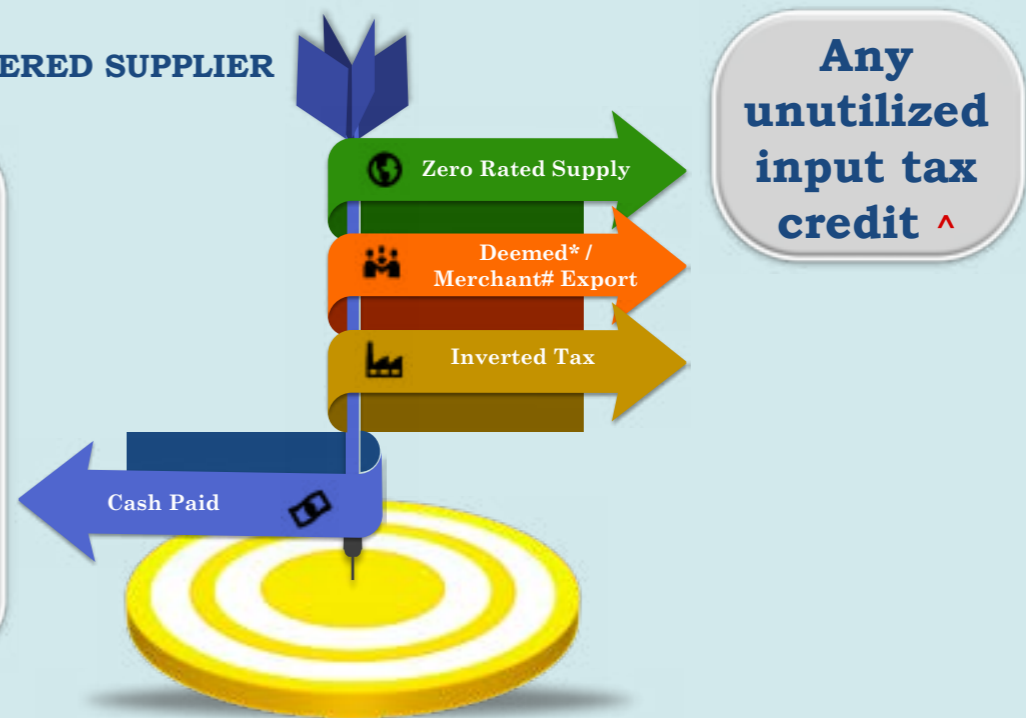
RETURNS FURNISHED



REFUNDS OF TAXES

REGISTERED SUPPLIER

Any balance in the e - cash ledger



* Application is filed by the **receipt of supply**.

Application is to be filed under the head “any other claim”.

^ Not allowed:

- a. Goods exported is subjected to export duty.
- b. Drawback of GST is claimed.
- c. Refund of IGST paid of such supplies.

SUPPLIER



RESTRICTION - U/r 96 (10) – Export with payment of IGST.

RECEIVER

CASE REFERENCE : ADDISON & CO. LTD V/s. CCE, MADRAS [2016] 73 taxmann.com 319 (SC)
MAFATLAL INDUSTRIES LTD. V/s. UNION OF INDIA 1996 (12) TMI 50 - SC

STATUTORY PROVISION FOR DEPARTMENT AUDIT

Sec. 65 of the CGST Act, 2017 read with rule 101 of the CGST Act, 2017

- | | |
|-------------------------|---|
| Undertake | 1 The Commissioner or any officer authorized by him. |
| Where | 2 At the place of business of the registered person / in their office. |
| How | 3 Audit intimation (Form GST ADT – 01) within 15 days from the date of commencement of the audit. |
| Time limit | 4 Completed with in 3 month from the commencement of audit . (extension – not exceeding 6 months) |
| After completion | 5 Audit findings (Form GST ADT – 02) with in 30 days. In case of deviation issue notice under sec. 73 / sec. 74. |

PERIOD OF AUDIT

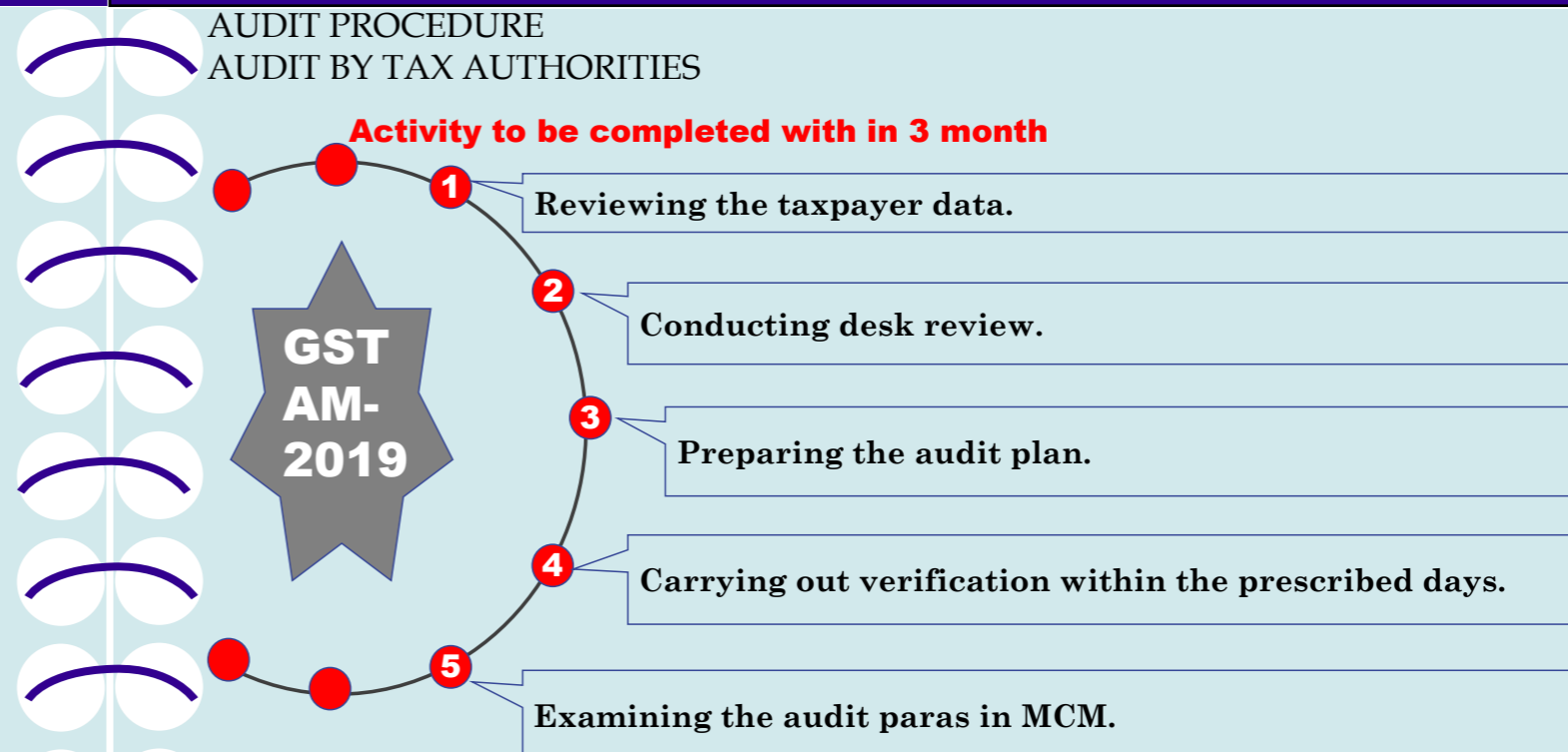
The retrospective period up to the previous audit

Or

The limitation period specified in section 73 or 74 of the CGST Act, 2017.

- | | |
|--------------|---|
| Sec. 73 (10) | <ul style="list-style-type: none"> • Three years from the due date for furnishing of annual return |
| Sec. 74 (10) | <ul style="list-style-type: none"> • Five years from the due date for furnishing of annual return |

**AUDIT PROCEDURE
AUDIT BY TAX AUTHORITIES**



VERIFICATION OF MISCELLANEOUS DOCUMENTS

REVIEW OF INTERNAL REPORTS OF THE REGISTER PERSON BY THE AUDITORS

AUDITED BALANCE SHEET & PROFIT AND LOSS A/c.



REVIEW OF INTERNAL REPORTS

DIRECTOR'S REPORT

- Information on the operation carried out.
- Introduction of new product/service line.
- Change in Marketing Pattern etc.
- Fire and loss of material in the company.
- Forex earned and spend during the year.

AUDITOR'S REPORT

- Provision for obsolete items.
- Goods meant for outward supply available in stock were not reconciled.
- Internal control mechanism is commensurate with the size and extent of business of the company.

CARO REPORT

- Fixed Assets records.
- Physical verification of stocks and Assets and its interval.
- Disputed tax liabilities under various Law.
- Status of records for unserviceable or damaged goods.

3CD REPORT

- Clause 18 : Depreciation on Fixed Assets u/s. 32.
- Clause 27 (a) - ITC availed and C/f.
- Clause 21 (b) : Prior Period Income & Expenditures.
- Clause 39 ; Cost audit report
- Clause 40 : Ratios

OUTWARD

- **DOCUMENTS** issued, with all the relevant particulars as required.
- **NATURE of SUPPLY.**
- **CLASSIFICATION.**
- **VALUATION.**
- Goods sent for **JOB WORK & APPROVAL.**

RCM

- The **activity falls in the ambit** of RCM
- The taxes has been **paid during the FY.**
- **Classification** of the supplier
- Proper **document**
- Nature of Supply
- ITC Status

INWARD

- Claim is based on proper **DOCUMENT and CLASSIFIED.**
- **TIME** of Taking the ITC and monthly reconciles.
- Claim is as per the **Rule 42.**
- Compliance of **Rule 37** and ITC is debited to recoverable account.
- Compliance of **Sec. 18 (6) sale of capital goods.**

EXPORTS

- Nature of Supply.
- Execution of LuT.
- Compliance of Rule 96 & 96 A (Now Rule 96B).

UPCOMING CPE PROGRAMS

MAY 2022

S.No.	Date	Time	Topic	Speakers	Meeting
1	10th May 2022	2 PM to 5 pm	Schedule III Amendments	Eminent Speaker	Virtual
			Loans, Advances and Deposits, Professional Opportunities under Listed Companies	Eminent Speaker	Virtual
2	11th May 2022	2 PM to 5 pm	Overview of LLP - Incorporation to closure	Eminent Speaker	Virtual
			CSR Compliance and Amendments	Eminent Speaker	Virtual
3	12th May 2022	2 PM to 5 pm	Key safeguards in Audit reporting	Eminent Speaker	Virtual
			Oppression and mismanagement in Company Law	Eminent Speaker	Virtual
4	13th May 2022	2 PM to 5 pm	CARO, 2020 Corporate Governance Role of Auditors	Eminent Speaker	Virtual
			Fraud Risks in Financial Statements	Eminent Speaker	Virtual
5	14th May 2022	2 PM to 5 pm	Recent regulatory mechanisms by ROC, Penalties and Late Fees in MCA E-Governance	Eminent Speaker	Virtual
			Exemptions to private limited companies & OPC	Eminent Speaker	Virtual
6	21st May 2022	6 pm to 8 pm	Direct Taxes	Vivek Rajan K	Physical
7	25th May 2022	11 am to 1 pm	Refund under GST	Eminent Speaker	Virtual


CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI
ANNUAL CPE PROGRAMME CHARGES
For all the programmes conducted in the branch premises
From : 01.04.2022 to 31.03.2023
 For Members : Rs. 2950/- (With GST)
 For Non Members : Rs. 4130/- (With GST)

PHOTO GALLERY

Topic : Intellectual Property Rights

Speaker : Adv. (CA). Sathayanarayanan S

Date: 16.04.2022



PHOTO GALLERY

Intensive Lecture Series on GST Organized by GST & Indirect Taxes Committee of ICAI

Hosted by

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

5 Days Event

Topic : Key review points in GST returns & reconciliation Statement

Day 1, Speaker : CA. Umesh Ramnarayan Sharma, Vice Chairman, GST & Indirect Taxes Committee

Date: 19.04.2022



PHOTO GALLERY

Intensive Lecture Series on GST Organized by GST & Indirect Taxes Committee of ICAI

Hosted by

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

5 Days Event

Topic : ITC in GST and It's intricacies

Day 2, Speaker : CA. Saradha H, Chennai.

Date: 20.04.2022



PHOTO GALLERY

Intensive Lecture Series on GST Organized by
GST & Indirect Taxes Committee of ICAI

Hosted by

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

5 Days Event

Topic : Classification in GST

Day 3, Speaker : CA. Viral M Khandhar, Chennai.

Date: 21.04.2022



PHOTO GALLERY

Intensive Lecture Series on GST Organized by
GST & Indirect Taxes Committee of ICAI

Hosted by

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

5 Days Event

Topic : How to handle interception of vehicle, summons, assessment, etc

Day 4, Speaker : Adv. (CA). Sai Prasad A, Bangalore.

Date: 22.04.2022



PHOTO GALLERY

**Intensive Lecture Series on GST Organized by
GST & Indirect Taxes Committee of ICAI**

Hosted by

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

5 Days Event

Topic : GST Audit by Department

Day 5, Speaker : CA. Shaikh Abdul Samad Ahmad, Indirect Tax Committee Chairman
Chengalpattu District Branch of SIRC of ICAI

Date: 23.04.2022

