











**INDEPENDENCE**  
*Day*

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

**E- NewsLetter  
AUGUST 2022**



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

S No	Name	Positions	Photo	Phone No.
1	CA SATHIYANARAYANAN K R	CHAIRMAN		9840118712
2	CA SIVAGURUNATHAN T	VICE CHAIRMAN		9894517944
3	CA NARASIMMA RAGHAVAN R	SECRETARY		9840738963
4	CA PRIYA A	TREASURER		9840718073
5	CA MADHUMITHA R	SICASA CHAIRPERSON		9841956926
6	CA SHIVACHANDRA REDDY K	MC MEMBER		9841410909
7	CA AANAND P	MC MEMBER		9791119996
8	CA RAVICHANDRAN S	MC MEMBER		9840634996
9	CA SATHISH T S	MC MEMBER		9841543303

**Editorial Board**

<b>Chairman</b>	CA. Sathiyarayanan K R
<b>Coordinator</b>	CA. Sivagurunathan T
<b>Member</b>	CA. Narasimma Raghavan R
<b>Member</b>	CA. Aanand P
<b>Member</b>	CA. Madhumitha R
<b>Member</b>	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:**

**Branch Address:** Flat No.402, Fourth Floor, No.1A, Periyalwar Street, Sundaram Colony, East Tambaram, Chennai - 600 059

**Mail ID:** chengalpattu@icai.org / Phone: 044-22390098

**Website-** www.chengai-icai.org

## Contents

From the Chairman's Desk.....	5
SUMMARY OF NOTIFICATION 14/2022 - CT .....	6
GST on Pre-Packaging & Labelled Commodities .....	8
Taxation of Non Resident Indian (NRI).....	12
Deep Dive on Checklist for Tax Filing.....	26
Topic of Interest .....	30
Up Coming Events .....	33
PHOTO GALLERY .....	37
PHOTO GALLERY .....	38
PHOTO GALLERY .....	39
PHOTO GALLERY .....	40
PHOTO GALLERY .....	41
PHOTO GALLERY .....	42
PHOTO GALLERY .....	43
PHOTO GALLERY .....	44
PHOTO GALLERY .....	45



# E-NEWSLETTER

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

## From the Chairman's Desk



Esteemed Colleagues,

July month has concluded, Let's take a break and relax ourselves. Last month we celebrated CA Day with great enthusiasm and passion.

Our branch is organizing two days **Residential Refresher Course** under the aegis of Continuing Professional Education Committee of ICAI in Mamallapuram on 15th and 16th of August, 2022 for our members and their family.

The seminars and the work shop for students conducted during July month were a grand success. Classes for foundation courses are being held in our branch from last month. These events help in motivation of the students and thanks all the members for continuous contribution.

The New Team of SICASA has been elected for the year 2022-2023 and best wishes for all their future endeavors.

We are celebrating our 75th Independence Day this year and I wish all our members a very happy Independence Day.

Jaihind

CA Sathiyarayanan K R  
Chairman

01.08.2022



## SUMMARY OF NOTIFICATION 14/2022 - CT CA.BHUVANESWARI.R.V.



1. Rule 21A(4) – When the Registration of Taxpayer has only been suspended and not cancelled, for not filing of returns , then on filing of all pending returns, suspension will be deemed to be revoked.

2. Rule 43 – For the purpose of reversal of ITC on Capital Goods , Value of supply of duty credit scrips to be excluded while computing aggregate value of exempt supplies.

3. Rule 46(r) – Below Declaration to be given by Suppliers who are not exempted from issue of E-Invoicesbanks, Financial Institutions, Insurance Companies , NBFC, GTA, Passenger Transport Service , Multiplex Theater, SEZ unit, Govt Dept & Local Authority, for not issuing E-Invoices even though their Aggregate Turnover is above the prescribed limit.

“I/We hereby declare that though our Aggregate Turnover in any preceding FY from 2017-18 onwards is more than the Aggregate Turnover notified under Rule 48(4), we are not required to prepare an invoice In terms of the provisions of the said sub rule”

4. Rule 86(4B) – When erroneous refund has been received and deposited again by the Taxpayer along with Interest in Form GST DRC-03, an amount equivalent to the amount so deposited shall be re-credited to the ECL by the proper officer via Form GST PMT -03A.

5. Rule 87(3)(ia) & (ib) – Facility to deposit cash in Cash Ledger through UPI (Unified Payment Interface), and IMPS (Immediate Payment service)  
Facility to transfer Cash from one ledger to another cash ledger of a Distinct Person, unless he does not have any unpaid liabilities in Electronic Liability Ledger.

6. Rule 88B – Manner of calculating Interest on delayed payment of TAX on Net Cash liability is specified.

The Date of Utilization in the case of WRONG utilization of ITC means, the Due date of Filing the Return OR

The Actual Date of filing the Return whichever is EARLIER.

7. Rule 89(2)(ba) – Refund of Unutilized ITC on Export of Electricity specified.

8. Rule 89(2)(c) – Explanation given for the Value of Goods Exported out of India. The Value declared in the TAX Invoice/Bill of Supply or FOB value declared in the Shipping Bill/Bill of Export, Whichever is LESS to be considered.

9. Changes made in GSTR -3B Format

- Details of Supplies by EComm Operators, and through EComm Operators to be declared.

- Changes in ITC Table pertaining to Reversal of ITC as per Section 38, Rule 42 & 43 and Section 17(5) has been inserted.

- Details of Ineligible ITC as per Section 16(4) & ITC restricted as per Place of Supply Provisions to be declared.

- ITC Reclaimed which was reversed Earlier.

10. Changes made in GSTR-9 & GSTR-9C to facilitate for filing of Annual returns and Reconciliation Statement for the FY 2021-2022.

## GST ON PRE-PACKAGING & LABELLED COMMODITIES

CA. Raja Prabhu P



- The Notification 6/2022- Central Tax (rate) dated 13.07.2022 amended notification 1/2017 and comes into effect from 18.07.2022, has resulted in major change whereby pre-Packed and labelled commodity was subject to tax irrespective of whether such commodity bears a registered brand name or not. This notification has come in to force on 18.07.2022.

- Prior to this, all those specified goods which are earlier subject to tax when packed and put up in unit container and bearing a registered brand name; or bearing a brand name on which an actionable claim or enforceable right in a court of law, is now taxable

where such specified goods are prepacked and labelled attracting the provisions of legal metrology Act. There is a shift on emphasis of GST on specified goods from “packed in unit container and bearing trade name “to “Prepacked and labelled”.

- Thus, through this notification Wherever the word used “Put up in unit container and,

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law”

Is now replaced with “prepackaged and labelled”

- Example of few specified goods undergone this change includes Curd, Lassi, Butter Milk, Honey Natural, Cereals, Barley, Oats, Maize (corn), Rice, Wheat or Meslin Flour, Cereal flours, Jaggery of all types, puffed rice, and other specified goods as notified in notification 6/2022 central tax (rates).

- The word prepackaged and labelled carries a significance change whereby the unbranded prepacked goods which are earlier not charged to GST or charged to GST at 0% is now taxable at 5%.

- Suitable amendments are made in schedule I (5%) and schedule II (12%) of notification 1/2017 central tax (rates) such that the prepackaged and labelled goods are now taxable.

### 1. What is prepackaged and labelled commodity??

- Prepackaged and labelled means a prepackaged commodity as defined u.s2 (l) of legal metrology Act 2009, where the package in which commodity is prepacked or a label securely affixed there to is required to bear the declarations under the provisions of legal metrology Act 2009 and rules made there under.

Thus, two conditions to be fulfilled.

- Specified commodity should be prepacked (as per sec 2 (l) of legal metrology Act 2009

- It is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

### 2. What is legal Metrology Act?

- The Legal Metrology (Packaged Commodities) Rules, 2011 deals with inter alia the legal requirements of enforcing standards of weights and measures, regulate trade in weights and measures and other goods which are sold/distributed by weights, measures, numbers, and matters connected therewith or incidental there to. It deals with how commodities are to be packaged for sale in India, and the details that are required to be declared on such packages.

### 3. Clause (l) of section 2 of the Legal Metrology Act reads as below:

(l) “pre-packaged commodity” means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a pre- determined quantity.

Thus, the following are the essence of above Defined Prepacked commodity

a. The commodity should be in packed condition.

b. The packaging is normally done in the absence of purchaser being available before the supplier.

c. The package may be sealed or otherwise.

d. There must be pre-determined quantity on such packages.

### 4. Declarations under the provisions of legal metrology Act 2009.

- Where the packages of commodities containing quantity less than 25 kg or 25 liters than the details like Name of the Manufacturer, Place of Manufacture, Expiry Date, MRP, Ingredients and Contents, Weight etc., are to be declared.

- In the context of food items (such as pulses, cereals like rice, wheat, flour etc), the supply of specified pre-packaged food articles would fall within the purview of the definition of ‘pre-packaged commodity’ under the Legal Metrology Act, 2009, and the rules made thereunder, if such pre-packaged and labelled packages contained a quantity upto 25 kilogram [or 25 litre] in terms of rule 3(a) of Legal Metrology (Packaged Commodities) Rules, 2011, subject to other exclusions provided in the Act and the Rules made thereunder.

- It is pertinent to mention that for such commodities (food items- pulses, cereals, flour, etc.), rule 3 (a) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011, prescribes that package of commodities containing quantity of more than 25 kg or 25 litre do not require a declaration to be made under rule 6 thereof. Thus packages of commodities containing quantity more than 25 kg or 25 liters are not required to make the declarations and Accordingly, GST would apply on such specified goods where the pre-packaged commodity is supplied in packages containing quantity of less than or equal to 25 kilograms.

Illustration: Supply of pre-packed Rice meant for retail sale to ultimate consumer of 25 Kg shall be liable to GST. However, supply of such a 27 Kg or 30 Kg pack thereof shall be exempt from levy of GST.



The FAQ issued by the department clarifies that a single package of these items [cereals, pulses, flour etc.] containing a quantity of more than 25 Kg/25 litre would not fall in the category of pre-packaged and labelled commodity for the purposes of GST and would therefore not attract GST.

### 5. Supply to Industrial Consumers/Institutional Consumers

As per Rule 3 of the Legal Metrology (Packaged Commodities) Rules, 2011, the provisions applicable to packages intended for retail sale shall not apply to following cases.

(a) Packages of commodities containing quantity of more than 25 kilogram or 25 Litre.  
 (b) Cement Fertilizer and agricultural farm produce sold in bags above 50 kilograms  
 (c) Packaged commodities meant for industrial consumers or institutional consumers.  
 Supply of packaged commodity for consumption by industrial consumer or institutional consumer is excluded from the purview of the Legal Metrology Act by virtue of rule 3(c) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011. Therefore, if supplied in such manner as to attract exclusion provided under the said rule 3(c) as mentioned above, it will not be considered as pre-packaged and labelled for the purposes of GST levy. Consequently, Institutional Supply/Industrial supply would not attract GST irrespective of any volume (less than 25Kg or more than 25Kg) of package.

### 6. Other exclusions in Legal Metrology Act

As per Rule 26 of Legal Metrology (Packaged Commodities) Rules, 2009, nothing contained in these rules shall apply to any package containing a commodity, if -  
 (a) The net weight or measure of the commodity is ten gram or ten milliliter or less, if sold by weight or measure. Provided that the provisions of this clause shall not be applicable for tobacco and tobacco products.

(b) Any package containing fast food items packed by restaurant or hotel and the like.  
 (c) It contains scheduled formulations and nonscheduled formulations covered under the Drugs (Price Control) Order 2013 made under section 3 of the Essential Commodities Act, 1955 (10 of 1955). Provided that no exemption shall be applicable to medical devices declared as drugs.  
 (d) Any thread which is sold in coil to handloom weavers.

Note: GST would not attract on the above exclusions.

### 7. Multiple retail package inside a wholesale pack

- If several packages intended for retail sale to ultimate consumer, say 10 packages of 10 Kg each, are sold in a larger pack, then GST would apply to such supply. Such package may be sold by a manufacturer through distributor. These individual packs of 10 Kg each are meant for eventual sale to retail consumer.
- However, a package of say rice containing 50 Kg (in one individual package) would not be considered a pre-packaged and labelled commodity for the purposes of GST levy, even if rule 24 of Legal Metrology (Packaged Commodities) Rules, 2011, mandates certain declarations to be made on such wholesale package.
- GST applies when such goods are sold in pre-packaged and labelled packs. Therefore,

GST would apply when prepackaged and labelled package is sold by a distributor/ manufacturer to such retailer. However, if for any reason, retailer supplies the item in loose quantity (without pre packing and labelling) from such package, such supply by retailer is not a supply of packaged commodity for the purpose of GST levy.

### 8. Key Takeaways

Thus, the notification took effect on 18.07.2022 whereby

- The goods prepacked and quantity of such prepacking does not exceed 25 kgs/25 ltr attract GST.
- on the contrary If such specified commodities are supplied in a package that do not require declaration(s)/compliance(s) under the Legal Metrology Act, 2009 (1 of 2010), and the rules made thereunder, the same would not be treated as pre-packaged and labelled for the purposes of GST levy and consequently would not attract GST.
- Institutional/Industrial supply is excluded from the purview of the Legal Metrology Act and consequently would not attract GST.
- Goods prepacked in more than 25 Kg would not attract GST.

**Taxation of Non Resident Indian (NRI)**

CA K Prasanna

**Agenda**

Part A -Domestic and Treaty Taxation

Part B -Tax Treaty impact on account of COVID-19

Part C -Future ?

“Sergeant, We Have Crossed Some Strange Boundary Here. The World Has Taken A Turn For The Surreal.

**Need for Section 6?**

Under Section 5 of the Income-tax Act, 1961 ('the Act'), the scope of income subject to tax in India is depend on the residential status of the individual. The taxability of income in India based on residential status is tabulated below:	Income accrued/ deemed to accrue in India	Income received/ deemed to be received in India	Income accrued and received outside India
ROR	Taxable	Taxable	Taxable
NOR/NR	Taxable	Taxable	Not Taxable*

\* Unless it is derived from a business controlled in India or profession set up in India

**Residential Status**

Citizen of India (COI) or Person of Indian Origin (POI)-Visiting India or leave for the purpose of employment

Nature of income	Stay in India	Residential Status	
Indian/ Foreign	>182 days	Resident in 2 out of 10 Yrs	Satisfy both -Resident (R)
		Stay in India is >729 days over last 7 Pys	Not satisfy either or both -Not Ordinary Resident(RNOR)
Indian Income > 15 Lakhs	120 days in FY + 365 days in 4 PYs	RNOR	
	<120 days in FY or <365 days in 4 PYs	Non -Resident (NR)	
Indian Income < 15 lakhs	<182 days	NR	

Other than COI or POI leave India for the purpose of other than employment.

Nature of income	Stay in India	Residential Status	
Indian/ Foreign	a) 182 days (or) b) (i) 60 days in FY + 365 days in 4 Pys (ii) <60 days in FY or <365 days in 4 Pys	Res in 2 out of 10 Yrs and Stay in India is >729 days over last 7 PYS	Satisfy both R Not satisfy either or both RNOR
		-	NR

**Certain Nuances**

Computation of period of stay in India

Whether continuous presence in India is must? physical presence is required, there is no requirement of continuous stay

Inclusion of date of arrival vs date of departure?

Both days to be included OECD MC para 5 to Art 15 and AAR ruling in Petition No 7 of 1995 1997 90 Taxman 62

Arrival date to be excluded Gautam Banerjee (ITA NO 2374 / 2004 Manoj Kumar Reddy 2009 34 SOT 180 approved by Karnataka HC in 2011 201 Taxman 30 Pradeep Kumar Doshi 2021 133 taxmann com 283 (Ahem ITAT)

Sec 9 of the General Clauses Act Commencement and termination of time use of word “ from “ and “to”

Departure date to be included Manoj Kumar Reddy (Supra)

Exclusion of any specific days (e g non working days, holidays etc)? OECD MC Para 5 to Art 15 all days of physical presence to be included.

Substitution of 60 days with 182 days

Applicable in the year of leaving or even in the year of return? Applicable in the year return of Shri Anurag Chaudhary (AAR 839 of 2009); Against in Manoj Kumar Reddy (supra) better view is available only in the year of leaving

Manner of computing 60 days in the year of return permanently? Any earlier visits to be excluded? The earlier visits during the employment should be excluded if the person returns permanently Manoj Kumar Reddy (Supra)

Purpose of Employment

Whether temporary visits are considered? No K Y Patel 1990 33 ITD 714 ( Bom) Abott Laboratories 1989 31 ITD 183 (Bom)

Whether self employment/business or profession/vocation is included? Yes [Abdul Razak 2011 337 ITR 267 (Ker HC)



Individuals leave India for deputation/secondment? British Gas India Pvt Ltd (2006) 155 Taxman 326 (AAR)

### Deemed Residency

Mr N, is an Indian Citizen, residing outside India in an Island. He stays outside India and does not visit India. The island where he stays in South America that has no income taxes. He wants to understand what is the amendment made under Section 6 of the Income Tax Act, which may have an impact for him.

### Section 6(1A) Amendment

(1A) Notwithstanding anything contained in clause 1 an individual, being a citizen of India, having total income, other than the income from foreign sources, exceeding fifteen lakh rupees during the previous year shall be deemed to be resident in India in that previous year, if he is not liable to tax in any other country or territory by reason of his domicile or residence or any other criteria of similar nature

Applies only to Citizen of India

Total Income other than foreign source income is greater than Rs. 15 Lakhs

He is not liable to Income tax in any country or territory by reason of his domicile/residence/other criteria. (Stateless Person).

Deemed to be Resident despite not even spending a day in India

### Residents Ordinary or Not Ordinarily?

Amendment to Section 6(6)

Under both the Amendments, the Individual person will be a "Resident not Ordinarily Resident" in India. i.e. RNOR.

Explanation to Section 6(6)

"income from foreign sources" means income which accrues or arises outside India (Except income derived from a business controlled in or a profession set up in India) and \*which is not deemed to accrue or arise in India.

### Rationale for the amendment

Anti Abuse Provisions

Reduction from 182 days to 120 days

Section 6(1A) Stateless Income

Golden Passport Schemes

HNWI

Multi billion dollar Industry

Post Covid, huge demand.

### Residential Statement-Amendment-Summary

Criteria	Before FA 2020	After FA 2020
i) Visiting India COI or POI	Stay in India more than 182 days	Total Income lesser than 15 lakhs 182 days or more  Total Income greater than 15 lakhs 120 days or 365 days more in preceding 4 years  Taxable as RNOR
ii) Deemed Resident - Citizen of India	N/A	Total Income more than 15 lakhs  Not liable to tax anywhere.  Taxable as RNOR

### Implications from the amendment

Taxable jurisdiction - Residence/Citizen becomes the connecting factor i.e taxable nexus.

Since it is R but not OR

Foreign Income not taxable in India

Indian Income taxable at the Indian Rate and not in the treaty rate. For eg. Dividend Income, Section 115A benefit n/a, LTCG @20%, Angel Tax Provisions.

### Interpretation Issues in Section 6

Case Study 1

Ms PC, Indian Citizen has married Mr NJ, an USA citizen. By virtue of the marriage, she is entitled to for the USA citizenship. She intends to know

a) whether taxation through Citizenship proposed by India under Section 6(1A) is legally valid since normally residency is determined based on your physical stay?

b) Also there is an income threshold of INR 15 lakhs, is it justifiable? (Delhi Tribunal - Sudhir Choudhrie)

Citizenship basis of Taxation

Countries have option to choose the criteria refer OECD MC (preliminary remarks in Para 4 to Art 4) as well

Reasonable classification - Refer Wallace Bros. - Privy Council Judgement --(erstwhile 1922 Act)

Article 245(2) Extra territoriality is allowed. Resident and Ordinary Resident currently.

Nexus is required - SC In GVK (2011) (332 ITR 130) Para 76

Income based threshold - Not arbitrary. Non discrimination under Treaty is possible though.

Govt's objective is to target HNWI business men.



**Residence Taxation Current Scenario**

USA introduced provision in respect of citizens who fled USA to avoid Civil War Draft and Tax. This and first citizenship tax was applicable only for wealthy American citizens. Eritrea is another country. However, the mode is different. Eritrea taxes 2% on nonresident Eritreans.

Justification is benefit theory and administration. Empirical studies have proved that it is not efficient. Alternatives are domicile or abode taxation.

Anti abuse measure - Then introduce factor tests. Worrying factor if these evaders are driving tax policy.

Exit tax or departing tax.

Forms specifically for those to establish liable to tax in other country.

**Residential Status Other Jurisdictions**

Australia	Canada	New Zealand	South Africa	United Kingdom
Domicile unless another domicile / a permanent place of abode outside.	Based on *dwelling*. One may refer Thompson case. Ordinary mode of living	183 days or an enduring relationship with the country	Ordinary residence. If not OR then look at physical stay.	Statutory Residence Test (automatic overseas test, sufficient ties test)
Reference to Australian Tax Ruling. For factors	No statutory definition for residence	Accommodation, social ties, employment, personal property etc.	Cohen and Kuttel judgements. SARS interpretation note 3. (Usual or Principal Residence)	

\* India had dwelling based concept in 1922 Act

**Interpretation Issues in Section 6**

**Case Study 2**

Ms AA, an Indian Citizen is currently working in the USA for the past few years as a Software Engineer. She visits India on a yearly basis and stays for exactly 150 days. Her only Indian Source Income is from NRE deposits with Indian bank, the Interest Income that she earns every year is INR 17 lakhs. She wants to know Section 6 implications?

**Total Income Residential Status Circular Reference**

Total Income other than the income from foreign sources, exceeding Rs 15 lakh rupees

What comes first? Residential Status or Total Income? Section 5 presupposes that RS is determined.

Section 2(45) Total Income means the total amount of income referred to in Section 5, computed in the manner laid down in this Act.

NRE deposit Section 10(4)(ii) Chapter III applies after Section 5 (SC Yogokawa

What about Section 10 incomes dependent on Residential Status eg. 10(8A), 10(6D), 10(6BB), 10(15)(viii)

**Case Study 3**

Mr KS, Indian Citizen, Partner of PSV Legal an Indian Law Firm. Mr KS heads the German branch of the Firm in Munich. He visits India yearly around 130 days. For FY 20 21, PSV Legal's Indian Income is INR 50 Lakhs and German branch income is INR 50 lakhs. Mr KS remuneration from German branch is INR 10 Lakhs and his share of profit from PSV Legal is INR 10 Lakhs. Mr KS wants to know Section 6 implications?

Threshold computation Total Income excluding Foreign Sourced Income

Threshold for Section 6 is INR 15 Lakhs

To be looked into the Individual hands. So firm's income not to be included.

Look at Explanation to Section 6(6)

Share of profit not to be considered since exempt u/s 10(2)

Whether German Salary Income to be included (Explanation 1(b) to Section 6(1))?

Whether German salary income any case taxable by virtue of Section 5(1)(c) proviso

Therefore, threshold has not crossed and hence a NR.

Details of income earned by Mr. A, Mr. B and Mr. C during financial year ended March 31, 2023 is tabulated hereunder.

[Rs. Lakhs]

Particulars	Mr. A	Mr. B	Mr. C
Residential status	Non-resident		
Citizenship	Indian Citizen	Indian Citizen	PIO
Rental income from property owned outside India	700,000	8,00,000	8,00,000
Professional fees earned outside India	10,00,000	11,00,000	12,00,000
Income earned outside India (business controlled from India)	12,00,000	16,00,000	3,00,000
Rental income from property in India	200,000	300,000	1400,000
Total income	31,00,000	38,00,000	37,00,000
Foreign sourced income (excluding income from Indian controlled business)	17,00,000	19,00,000	20,00,000
Total income other than foreign sourced income	14,00,000	19,00,000	17,00,000
Does the individual have total income, other than the income from foreign sources, exceeding fifteen lakh rupees during the previous year	No	Yes	Yes

Foreign Sourced Income

Key takeaways

Indian Income

Income from business controlled in India and Profession setup in India

#### Case Study 4

Ms SL, an Indian Citizen, is employed in Dubai, UAE. Her family also lives in Dubai. She visits India yearly for 30 days. She has income of INR 2 lakhs per month from renting out a property in Mumbai. Ms SL, wants to know her implications under Section 6(1A) and if she is deemed as resident whether, can she take recourse to India UAE tax treaty.

Will it make a difference if Ms SL employed in Bahrain instead of Dubai?

Section 6 (1)(A) threshold and Tax Treaty implications

Threshold for Section 6 is INR 15 Lakhs

First look into domestic law to determine deemed Resident of India.

Indian Citizen Satisfied

Income greater than 15 lakhs i.e Indian source Satisfied

Not liable to tax in any other country or territory by reason of his domicile or residence or any other criteria of similar nature.

If resident under both countries, can tie-breaker be used to resolve it?

#### Structure of Article 4

Article 4(1)

Definition of a resident

Article 4(1) of the OECD MC reads as follows:

For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof.

Article 4(2)

Tie-breaker rule for individuals to resolve cases of dual residence.

#### Practical Scenarios under Article 4

Conundrum surrounding the meaning 'Liable to tax'

Income exempt from tax in domestic law ( eg. Chile)

Income earned is not considered as an income under the domestic law

Income liable to tax, however by virtue of deductions, relief not required to pay tax.

'Liable to tax' & 'Subject to tax' are two different terms and should be understood contra distinctly.

The OECD commentary clarifies that

If the entity is subject to tax laws of the country, irrespective of whether any exemption is granted or not, then it would be treated as liable to tax in that Country The OECD does not expressly clarify about the future right of the country to levy tax and its relevance to the term "liable to tax"



**Liable to tax Indian Scenario**

Liabable to tax does not require imposition of actual tax and fiscal domicile has to be looked into whether the state has the right to tax

SC in Azadi Bachao Andolan had held:

Liability to tax is a legal situation - It relates to a person and not to the income

Payment of tax is a fiscal fact ; both are different

The above view was followed in M/s Green Emirates Shipping, Mumbai ITAT. Wherein right to tax is available to the other contracting state and it is its prerogative to exercise the same. (Potential tax liability)

Different view is held in Cyril Pereira's Advance ruling.

India - UAE protocol solves the issue.

**Liable to tax Judicial Precedents**

Judicial Precedents	Favourable/ Against Assessee	Availability of India - UAE DTAA
MA Rafik's AAR (213 ITR 317)	Favourable Potential Tax Liability	Available
Cyril Periera (239 ITR 650)	Against - No question of Potential Tax. Double non tax	Not Available
Abdul Razaq A Meman (276 ITR 306)	Against	Not Available
Green Emirates Shipping & Travels (99 TTJ 988)	Favourable	Available
Azadi Bachao 263 ITR 706 (SC)	Favourable	Available

**India - UAE Treaty Controversy**

The India - UAE Treaty defines Resident as (revised Article),

" (a) in the case of India: any person who, under the laws of India, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. This term, however, does not include any person who is liable to tax in India in respect only of income from sources in India; and

(b) in the case of the United Arab Emirates: an individual who is present in the UAE for a period or periods totaling in the aggregate at least 183 days in the calendar year concerned, and a company which is incorporated in the UAE and which is managed and controlled wholly in "UAE"

The India - UAE Treaty was amended to impose 183 days stay/ management, control related condition for residency

**Other GCC Country**

GCC Country	Whether liable to tax under domestic tax law?	Article 4(1) provision	Impact
UAE	No	Number of days stay condition	Can still access UAE DTAA if crossing 183 days stay in UAE
Saudi Arabia	Yes	Number of days stay condition	No impact
Kuwait	No	Number of days stay condition	Can still access Kuwait DTAA if crossing 183 days stay in Kuwait
Bahrain	No	NA	May become NOR automatically
Oman	Yes	Liable to tax condition	No impact
Qatar	Yes	Liable to tax condition	No impact

**Remittance Based taxation****Case Study 5**

Ms. S, an Indian high net worth individual (also a citizen of India). A tax residency certificate from UK authorities was submitted by her, which discloses the fact that she is a non domiciled resident of the UK.

She received dividend during the year from Indian Company amounting to INR 10 Crores.

She wants to understand whether India UK treaty benefit is applicable to her?

Language of Art 4(1) of India-UK DTAA-Full or comprehensive taxation is inferred?

Countries levy taxation on person who has economic, commercial or personal allegiance

Remittance based taxation any other criteria of similar nature? Para 4 and 8 of OECD MC to

Article 4; Prof Klaus Vogel should be locality driven; Para 108 of OECD MC to Art 1; SC of

Canada in Crown Forest Industries vs. Canada (1995) 2 SCR 802

Art 4(1)(a) of India - UK DTAA Its relevance.

Remittance based taxation satisfy the requirement of Section 2(29A)?

**Capital Gains**

Section 9 - indirect transfer will be applicable subject to threshold

Section 45 is charging section and Section 48 is the computation provision

Period of holding depends on the classification of assets and it could be 12 / 24 / 36 months

Rates and Specific scenarios provided in Section 111A, 112, and 112A

Short Term Capital Gains-Rate could be between 15% (STT Paid) or Maximum marginal rates

Long Term Capital Gains-10%/20% depending on certain situations. In case of Listed Shares,

#### Provision to Section 48

First proviso is relevant only for Non residents

Capital gains from

shares of Indian Company or Debentures-must be acquired using foreign currency

Reinvestment of sale proceeds arising from above

If the above conditions are satisfied, then benefit of indexation is not available

Computation to be made in accordance with Rule 115A, which is provided below:

Particulars	Applicable Ex Rate	Relevant date
Cost of Acquisition	Avg of TTBR and SR	Acquisition
Expense on transfer	Avg of TTBR and SR	Transfer
Full Value Consideration	Avg of TTBR and SR	Transfer
Reconversion of CG to INR	TTBR	Transfer

#### Comparison of Rule 115 vs 115A

Particulars	Rule 115	Rule 115A
To whom it applies	NR and R	NR
Nature of Capital Assets	All securities	Shares or Debentures of Indian Company acquired in foreign currency
Situation to which it apply	Applies if FVC or Cost is in foreign currency	In case of application of First proviso
Indexation	Available	Not available

#### Dividend and Other Income

Dividend income is taxable as income from other sources.

Dividend income is taxable at special rates Section 115A 20% on Gross basis under the Act Surcharge is capped at 15%

No deduction or basic exemption limit is available on such dividend income

DTAA rates could be applied to reduce the withholding taxes

Additional conditions to be satisfied under DTAA Resident, Beneficial Ownership/Holding period in case of certain treaties

Possibility of lower rate (in certain DTAA's) through MFN Matter pending before Supreme Court

Income from units of Mutual Funds Section 196A Benefit of DTAA cannot be availed at the time of withholding SC Decision in Pilcom's case.

#### Special Provisions applicable for NRI

Section	Remarks
115D	No deduction or allowance is allowed in relation to investment income. No deduction under Chapter VIA and indexation benefit
115E	Investment income or LTCG from non specified asset-20% LTCG from specified asset-10%
115F	Capital Gains is not chargeable in certain cases net consideration is invested in a specified assets within 6 months from date of transfer
115G	Return not be filed in certain cases Similar to 115A relief
115H	Extending the benefit available to NRI after becoming resident
115I	Option to apply the Chapter XII-A

#### Impact of losing NRI Status

Scope of taxation is enlarged, benefit of DTAA may not be available

Special rates not available.

Sec 115A-Dividends/Interest

Income from GDR

Specified Rates for sports person, athletes and entertainer

112-Long term capital gains

No benefit of presumptive taxation

Shipping, oil & gas and operation of aircraft

Deduction available under Section 10

Declaration of Foreign Assets and Liabilities

#### Part B - Tax Treaty & COVID 19

##### Residential Status & COVID 19

##### Individuals

Non Residents stranded in India due to Covid 19 and whose residential status may be impacted on account of their stay in India.

Possible instances-

An Indian citizen takes up foreign employment in China and leaves India on 01 September 2019. Owing to the Covid 19 he returns back to India during 15 February 2020. Because of which his stay in India now exceeds 182 days.

Indian citizen working abroad and comes to visit her ailing parent is unable to leave owing to the travel ban imposed by the Government. Consequently, stays for more than 182 days and also for more than 365 days in the previous past years.

Foreign Citizen, an expatriate who was in India for 365 days in the past two years and was planning to leave India in the first week of April 2020. However pursuant to being infected by Covid 19 decides to leave on 1 June 2020.



An Indian Senior Citizen usually stays six months in India and six months in Singapore, where he is a permanent resident. During his visit to India during the current financial year, he stays for an extended period as he is forced to stay back in India considering his age and the possible effects of Covid 19.

A Foreign citizen, an expatriate employee who is on a short term assignment for a period of 90 days avails short term stay exemption under Section 10(6) (vi) of the Income Tax Act subject to satisfying other conditions may miss out if the employee is forced to stay back on India owing to travel ban. (Assuming there is no treaty benefit under the tax treaty)

### Individuals: Cross Border Workers including Frontiers

Article 14 (Physicians) implications.

Article 15 of the tax treaty implications.

Article 15(1) is activity based.

Article 15(2) will be an impediment, if the person stays for more than 180 days owing to Covid 19

Some practical scenarios

Mr X, a resident of Indian and was working in Wuhan, China for Xi Co. Xi co had requested Mr X to go on a sick paid leave for 1 year. No work performed from India. Salary paid to his Chinese Bank Account. Tax implications?

Mr Y, a tax resident of US and employed by a US Co and on account of Covid reached India before the lockdown in March. The US Co has requested Mr Y to work from India, however his employment is terminated temporarily and he will work as a consultant and paid fees for hours worked? Fees paid to his US Bank Account.

### Individuals: Remedial Measures

Stay is a prerequisite there is no objective or intention element. Unlike FEMA.

Tie-Breaker Test under the DTAA. However tie breaker test may end at the Nationality criteria. Key factor for Indian citizens majorly.

Impossibility of Performance?

Suresh Nanda, Delhi High Court [2015] 57 taxmann.com 448 (Delhi), specific reference to impounding of passport, which was held illegal.

### Global Relief Measures

Australia	Detailed FAQ released. Gives remedy for non residents stranded in Australia from POEM, taxation of salary, no need to establish their business etc.
UK	1 March 2020 - 1 June 2020 by highly skilled individuals will not count for Statutory Residence Test.
Ireland	Force majeure circumstances-Individual is a director and stranded, presence shall be disregarded
European Countries	France, Belgium, Switzerland, Luxembourg, Netherlands enters into agreement for Cross Border frontier workers
OECD	POEM will be the 'usual' and 'ordinary' place

## Deep Dive on Checklist for Tax Filing

CA P Arumugaraj

9 things required for Tax Filing



As the last date for filing tax returns, many taxpayers are hoping that the deadline will be extended. My advice is not to wait till the last few days to file your return. Whether there is an extension or not, it always better to get these things out of the way as soon as possible. If you have got all the necessary documents, why do you want to wait till the last day?

Besides, filing your return has become very easy in recent years. If everything is handy, the whole process does not take more than 30 minutes. As you get ready to file, go through the checklist of nine things to keep in mind. These steps will help you to prepare a flawless return and ensure smooth filing.

### 1. Get the Form-16 with salary breakup or 16A

The Form 16 will not offer a detailed breakup, but only give a gross salary figure. The tax payer will have to work backwards by subtracting the amounts claimed for various exemptions from the gross salary and then declare the remainder as his basic salary. Make sure the final salary income matches with that in the Form 16. It has been observed that tax returns in which the declared income, exemptions and deductions match those in the Form 16 get processed faster and without a hitch. Now once the returns filed, if it matches with all the things with the 26AS, AIS & TIS, then the intimation of processing will be sent within fraction of seconds. At the moment when you are receiving the sms for return filing and next message will be your return get processed. So the processing happening on a lightning speed.

### 2. Download Form 26AS and Verify Details of TDS/TCS

The Form 26AS has the details of all the payments made to you and the TDS on these payments. This includes TDS on interest from deposits and bonds and dividend income. It will also have details of TCS. TCS is levied on certain transactions, including transfer of money abroad or purchase of foreign currency. This TCS can then be adjusted your tax liability.

### 3. Download Annual Information Summary (AIS)/Tax information summary (TIS) to Match income, TDS and TCS details

Matching of the information from Form 26AS to be done with AIS/TIS. AIS is a comprehensive statement of all financial transactions conducted by an individual during the year, it has

details of all income received by the individuals from various sources like salary, profession, rent, interest etc. It also has details of where and how much individual is invested and spent during the year. The taxpayer is expected to check all related information and report complete and accurate information in the income tax return. There could be mismatches as the government's system might not have acquired complete information. The AIS may get affected in future even after one has filed his return.

### 4. Get Capital Gains statements from Stock Brokers, Mutual Funds etc.,

If you have invested stocks & mutual funds, you must also get a capital gains statement from your broker and mutual funds. Long term gains beyond Rs.1 lac from equities and equity oriented funds are taxed at 10% and while short term gains are taxed at 15%. Don't ignore this even if you made loss on equity investments during the year. Losses can be adjusted against gains be carried forward for up to eight financial years.

### 5. Include interest on deposits and bank balances

The AIS has details of all the incomes of a PAN card holder. Every rupee earned as interest will shown up in the AIS, even if you have multiple deposits across different banks and no TDS has been deducted, the interest earned will be mentioned in the AIS. Don't forget to include the exempted interest income from PPF, SSA, Post Office MIS etc.,

### 6. Declare income from Crypto Assets

Statement of Sale of Crypto and profit realisation to be generated from the portal of the respective exchanges. The income or profits from crypto assets has been declared at a special rate of 30% like winning from lotteries and races. So much of legal complications is there about its taxability. It can be offered as Capital Gain depending upon the holding as long term or short term and the deduction of Rs.1 lac on the long-term capital gain is a question of fact and to be decided by the AO upon assessment. It can be offered as Income from other sources too and subject to tax rate brackets applicable to the assessee by considering the other heads of Income too.

### 7. Furnish details of Foreign Assets, Income

Foreign assets are indeed a minefield littered with potential tax mistakes. All foreign assets, including foreign bank accounts, financial interests, immovable property, accounts in which an individual has signing authority and any other capital asset held by the individual outside India, must be reported in the tax return irrespective of the total income of the individual.

### 8. Check deductions, exemptions in Final form

Once the details are filled up, don't be hurry to submit the return, make sure that no deduction or exemption has been missed. Before submission go through each section carefully to see if all the details are correct.

### 9. Verify the Tax returns by filing the ITR V

The tax filing process does not end with the submission of the ITR. A crucial step remains. After you submit your return, you need to verify the same within 120 days. If not verified within this period, the return becomes invalid and you could get slapped with a penalty for non-filing. There are six ways to verify your income tax return.

Adhar OPT based



Net banking  
Bank Account  
Demat Account  
Bank ATM  
Signed ITR sent to CPC Bengaluru.

If anyone are facing a huge backlog on filling up the returns, then get a help from the Tax Professionals who are ready to help you to file the return of income. As you aware of the basic provisions of the income tax, the tax professionals add value and save you both time and money. If it's a good idea to pay the tax professional to assist you in the task.

Note: You have to file the tax returns if

1. Your gross total income (before deductions and exemptions) exceeded the basic exemption limit of Rs.2.5 lac (Rs.3 lac for senior citizens and Rs.5 lac for Very senior citizens under the old regime)
2. Your total sales turnover, or gross receipts in business exceeded Rs.60 lacs
3. Your total gross receipts from profession exceeded Rs.10 lacs
4. You spent more than Rs.2 lacs on overseas travel
5. You deposited Rs.50 lacs in a savings bank account or Rs.100 Lacs in a current account of bank
6. Your electricity bills aggregated more than Rs.1 lac
7. You have foreign assets or income or signing authority of a foreign bank account
8. Your TDS or TCS was Rs.25000 (Rs.50000 for senior citizens) or more
9. You have to claim the refund of TDS or TCS paid

Comments:

1. If there is no mismatch in the information in Form 16, Form 26AS and AIS, the return will get processed faster
2. AIS may get updated even after the returns is filed. One should report the actual income and not blindly rely on AIS.
3. Don't forget to include interest income in the return. Every rupee earned as interest will show up in AIS
4. It takes about 7-10 days for a correction to reflect in the Form 26AS, so one should act immediately if one spots an error.
5. It is not clear if cryptos will qualify as Indian or foreign assets. If foreign assets, they to be declared in the return.

6. Penalty for misreporting of foreign assets can be Rs.10 lacs per year. It can also lead to prison for upto 7 years.

With the above you can do Hassle free Income Tax Return Filings... and enjoy the filings

**Topic of Interest**

by CA. L. Sriram

**Interesting Mathematical Puzzles in Chess**

Indian Prime Minister Mr. Narendra Modi and Tamilnadu Chief Minister Mr. Stalin have inaugurated the 44th Chess Olympiad at Chennai on 28th July, 2022 and more than 180 nations have sent their teams for participation. This is the first Chess Olympiad to take place in India and as Chennai residents we can be proud of this event. Kudos to the Tamilnadu Government for seizing the opportunity to host and effectively organizing the Olympiad. Interestingly the logo for the Olympiad has been designed with the Knight (Horse) with its head upright and with folded dhoti in typical Tamilian style. The Knight is a powerful weapon in the chess play and this is the only one which can jump a square and move across to another square. In this way it can even cross the powerful Queen and can check mate or cut other pieces.

There are some interesting puzzles in Chess connected to mathematics which will make us to wonder about the game's nature. We will see two of them in this write-up.

**Knights tour:** In a chess board, the Knight should start from some square and should cover all the 64 squares without repeating the earlier move. This is one of the mindboggling puzzles for centuries. The mathematical aspects were discussed, analysed and proved by mathematician Leonard Euler, a Swiss mathematician (1707 - 1783), who founded graph theory and topology (they deal with interesting tour problems, crossing the bridge problems etc.).

It is interesting to note this puzzle has been discussed by early Indians as early as 9th century itself and have found the solutions to that. The author of "Kavya Alankara", a Sanskrit treatise on Poetics ("grammar of poetry"), known as "Rudratta" has formed his four-line poetry with eight syllables in each line in such a way that the meanings can be derived from the path of Knights tour. A Chess board contains 64 squares and half board contains 32 squares. In Poetry the 8 syllabled line is called "sloka" and 4 such lines will form 32 syllables which are equal to 32 squares of chess half board.

A similar effort has been made by Swamy Sri Vedanta Desikan, a Vaishnavite philosopher and a great poet (1268 to 1369) who has composed "Paduka Sahasram" (1000 verses in praise of Lord's feet). Verse no.929 and verse no.930 are beautifully arranged in such a way that in the verse no.929, if you perform the Knights tour, you will get verse no.930.

1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24
25	26	27	28	29	30	31	32

This represents the first line of the new sloka 930 and other three lines follow the similar pattern and you get the entire sloka 930.

I am not discussing the entire path and the details of the sloka, as many of our readers may not be familiar with the Sanskrit letters. Details can be seen in Wikipedia under heading "Knight's tour".

In a 8 X 8 chess board, there are 26,534,728,821,064 closed tours are possible. In this case forward movement is taken as one and the reverse movement is taken as two. So there are astonishing numbers achieved by this Knight's tour.

**Power of compounding:** Another interesting story goes on the intelligence of the poet who asked for grains (rice/wheat) to be placed in the chess squares.

A King appreciated the poet and told him to ask whatever the poet wants. The poet showed much modesty and said "oh Raja, I want very little rice to me and my family". He asked the King to bring a chess board. He said "place one grain of rice the 1st square, then place 2 grains of rice in the 2nd square, then place 4 (2square) grains in the 3rd square, then place 8 ( 2<sup>3</sup> ) grains in the 4th square and so on. Fill the board and then give me the total of all the grains in the board, that is sufficient to me.

The entire ministers and the king laughed and said, "ok arrange and give the rice to this poet". People started to calculate and place the rice in each square.

Before proceeding with the story, think at this stage how the ending of the story would be? Every thing was easier until 10th square ( 512 grains in 10th square), but it started to accelerate as given below

Square no.	No. of grains
1	1
5	16
10	512
20	524288
30	53,68,70,912
40	5,49,75,58,13,888
50	1,12,58,99,90,68,42,624
64	9,223,372,036,854,775,808
Total from 1 to 64	18,446,744,073,709,551,615

King and the ministers perceived the astronomical figures after 20th or 30th square and found they cannot satisfy this poet and fell at the feet of poet and satisfied him with other precious gold and diamonds. The story ends here.

But can you find out the enormity of the problem. If all these grains are put into rice bags and then filled in Lorries, the Lorries would stand in a distance of what kilometers?

Will it be 1 km, or 5 kms or 10 kms? NO. The distance covered will be 61,48,91,469 kms. This will be 4 times the distance between Sun and Earth ( sun-earth is 15,20,00,000). What



an astronomical figure and this is the power of compounding what we study in our financial mathematics.

The calculation is given below. You can try in excel sheet and you will be really surprised at the result.

Particulars	Calculation	Row No.	Value obtained
No of grains		1	1,84,46,74,40,73,70,96,00,000
30 grains per gram	Divide R1 by 30	2	6,14,89,14,69,12,36,52,000
In Kgs	Divide R2 by 1000	3	61,48,91,46,91,23,652
In tonnes	Divide R3 by 1000	4	6,14,89,14,69,124
No. of lorries	Divide R4 by 10	5	61,48,91,46,912
length of lorry - mtrs	Multiply R5 by 10	6	6,14,89,14,69,124
Length in Kms	Divide R6 by 1000	7	61,48,91,469
distance between earth and moon-kms		8	3,84,400
distance between earth and sun-kms		9	15,20,00,000
Lorry distance	Divide R7 by R9	10	4.05

It is really a wonderful moment for Indians and especially for Tamilnadu as we have large number of IM and GM in India.

Tail piece - Garry Kasparov was the undisputed giant in the chess world. Do you know how long he was world no.1? - From 1984 until his retirement in 2005 for a period of 20 years, to be exact 255 months, he was number 1 undefeated. He now lives in Newyork, USA after his political efforts have failed in Russia.

## Up Coming Events

**THE INSTITUTE OF  
CHARTERED ACCOUNTANTS OF INDIA**  
(Setup by an Act of Parliament)

**CONTINUING PROFESSIONAL EDUCATION COMMITTEE**  
Jointly with  
**CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI**

*Cordially invites you to our*  
**Residential Refresher Course**

**“Samvedanam”**  
@ Sculpture City, ( Mamallapuram )

**CPE Credit  
12 hrs**

on  
**15<sup>th</sup> & 16<sup>th</sup> August  
2022**

**Welcomhotel By ITC Hotels, Kences Palm Beach,  
No 53, East Coast Road, Devaneri Village,  
Mahabalipuram, Tamil Nadu 603104**

*Inauguration*  
**15<sup>th</sup> August 2022, 12.15 p.m - 12.30 p.m**

**CA. (Dr.) Rajkumar Satyanarayan Adukia**  
Chairman, CPE Committee

**CA. Gyan Chandra Misra**  
Vice-Chairman





### RESIDENTIAL REFRESHER COURSE AT MAMALLAPURAM

**Day - 1 15.08.2022 MONDAY**

12.00 p.m to 01.30 p.m	India @ 75 Need a Functional Constitution	CA. M.R Venkaatesh
01.30 p.m to 02.15 p.m	Lunch Break	
02.15 p.m to 03.45 p.m	Ethics - Silly Mistakes Chilling Consequences	CA. R.G Rajan
04.00 p.m to 07.00 p.m	Tax Audit - Review of Critical Aspects	CA. R. Sundararajan
	Valuation under Income Tax Act	CA. D.Santhosh



**Day - 2 16.08.2022 TUESDAY**

10.00 a.m to 01.00 p.m	Recent Changes in GST	CA. S.Venkatramani
01.00 p.m to 02.00 p.m	Lunch Break	
02.00 p.m to 03.30 p.m	Investor Awareness Program	Mr. Satya Yanmantram
03.30 p.m to 05.00 p.m	Valuation of Shares under Companies Act, 2013	CA. T.V.Balasubramaniam





### PHOTO GALLERY

Orientation Program for Foundation Course



**CA. Sathyanarayanan K R**  
Chairman

**CA. Narasimma Raghavan R**  
Secretary

**CA. Madhumitha R**  
SICASA Chairperson

**CA. Sathish T S**  
Managing Committee Member

**CA. Sivagurunathan T**  
Vice Chairman

**CA. Priya A**  
Treasurer

**CA. Shivachandra Reddy K**  
Managing Committee Member

**CA. Aanand P**  
Managing Committee Member

**CA. Ravichandran S**  
Managing Committee Member

**CA. Sundararajan R | CA. Rekha Uma Shiv**  
Ex- Officio of Chengalpattu District Branch of SIRC OF ICAI

ARC Member of  
Chengalpattu District Branch - Residential  
5900/- Inclusive of GST

Members - Residential | Spouse & Above 12 yrs  
7670/- Inclusive of GST | 5900/- Inclusive of GST

Non Residential Members  
4130/- Inclusive of GST

Child - 6 to 12 yrs  
Actuals to be paid to hotel directly

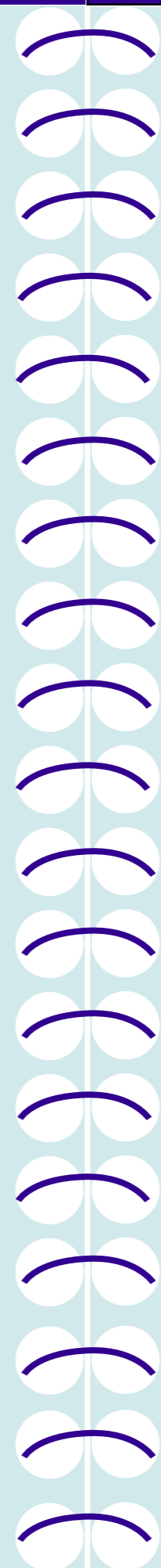




PHOTO GALLERY

6th Annual General Meeting  
Date:16.07.2022



PHOTO GALLERY

Topic : Recent developments in GST  
Date : 16-07-2022  
Speaker: CA. ASHWINKUMAAR P

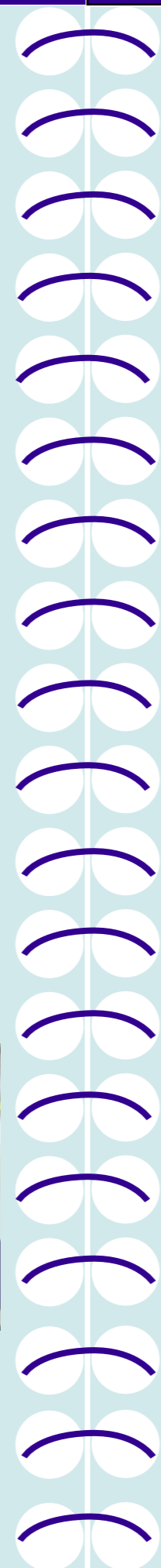




PHOTO GALLERY

Infrastructure Development Committee interaction with Past Chairpersons and Members of Chengalpattu Dist Br. Date- 18.07.2022

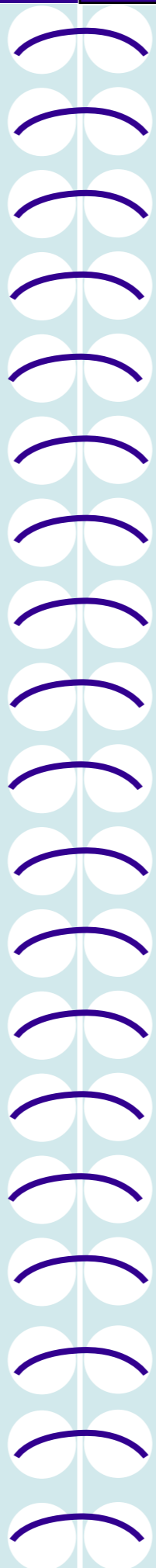


PHOTO GALLERY

Topic : ITR 1-5 - Changes, Analysis with Need of Documentation Date : 20-07-2022 Speaker: CA. JAINENDAR P





PHOTO GALLERY

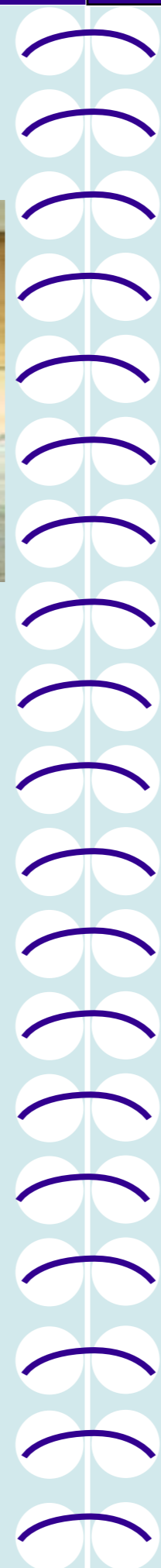
Topic : Mega Career Counselling  
Date : 22-07-2022

Venue: YMCA Madras - Boys Activities Committee



PHOTO GALLERY

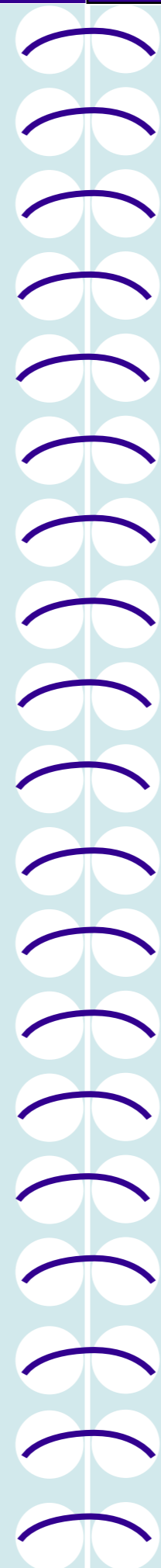
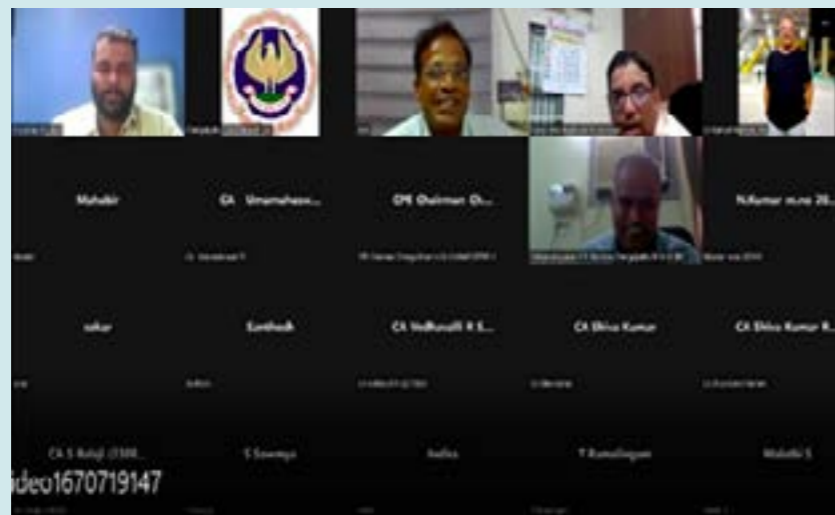
Topic : VCM on Audit of Welfare Schemes of the Government  
Joint program with Committee on Public & Government Financial Management  
Date : 25.07.2022





### PHOTO GALLERY








Topic : Taxation of NRI – Latest Developments  
Joint program with Committee on International Taxation  
Date : 26.07.2022  
Speaker: CA. PRASANNA K



### PHOTO GALLERY

6th SICASA- Annual General Meeting  
Date: 22.07.2022



<b>SICASA OF CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI</b>		
New Team for the Year 2022-23		
	<b>Name</b>	<b>SRO No</b>
	Mahatha.A	SRO0679874
	Mukundan. K	SRO0678053
	Veeramuthu. S	SRO0766787
	Santhosh Kumar. K	SRO0643206
	Keerthivasan. M	SRO0676110
	Kanimozhik. E	SRO0747650
	Kaviya. N	SRO0747648
	Pramoth. M	SRO0784432