

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

CHENGALPATTU DISTRICT BRANCH (SIRC)

(Formerly Known as Kanchipuram District Branch)

E-Newsletter - June 2025



Address : Flat No. 402 Fourth Floor, No.1A, Periyalwar Street,
Sundaram Colony, East Tambaram, Chennai – 600059.

Phone : 044-22390098 | 8056244300 | 7550009811

Email : chengalpattu@icai.org

Website : www.chengai-icai.org



Contents

S No	Particulars	Page No
1	From the Chairman's Desk	3
3	Photo Gallery	5
4	Upcoming Programs	11
5	Legal Updates	15
6	GST Updates	17
7	Income Tax Updates	21

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 send their articles with Name, Membership Number, Mobile Number, Residential Address, Office Address & Photo to our E-mail id mentioned below:

E-mail id: chengalpattu@icai.org

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

From the Chairman's Desk

Dear Esteemed Members,



CA. SHIVACHANDRA REDDY K

Warm greetings to each one of you.

The month of May 2025 was an enriching blend of learning, wellness, and leadership. We commenced the month on a joyful note by celebrating World Laughter Day with

"LOL@ICAI: Laugh Out Ledger", held at the picturesque beach near Matsya Narayan Temple.

It was a memorable evening filled with smiles, bonding, and the shared joy of emotional well-being.

We continued our professional journey with a series of impactful Continuing Professional Education (CPE) sessions:

- 09th May: TDS & TCS – Practical Insights by CA. Muthu Palaniappan
- 17th May: Burning Issues in GST Scrutiny & Recent Amendments by CA. Seetharaman S
- 24th May: Leveraging Artificial Intelligence for Company Law Compliance – a forward-looking session exploring AI tools and ethical considerations.

We extend our heartfelt gratitude to all speakers and participants for their valuable contributions.

Upcoming Important Events

1. Certificate Course on AI for CAs – Batch 4 of the Branch

 6th to 8th June 2025

An intensive and hands-on course designed to empower CAs with AI tools relevant to compliance, analysis, and advisory services.

2. 10th Year Branch Day Celebrations

 20th June 2025 (Friday)

We are proud to celebrate a decade of excellence at the Chengalpattu District Branch. The event will include:

- Honoring past Chairmen and office staff who have contributed to our branch's journey
- Reflecting on 10 years of professional service, growth, and community impact

Join us in celebrating a decade of pride, progress, and purpose.


3. International Yoga Day

 21st June 2025 (Saturday)

To commemorate International Yoga Day, we invite members, students, and families to participate in a rejuvenating Fitness & Yoga Drive. Yoga fosters harmony of the body, mind, and soul, helping manage stress, improve posture, and enhance clarity of thought essential in our demanding profession.

We urge all to join in large numbers and make wellness a priority.

4. MSME Day Observance


 27th June 2025 (Friday)

Theme: Empowering Retailers, Wholesalers, Industry & Trade Bodies

On United Nations MSME Day, we recognize the vital role of micro, small, and medium enterprises in economic development.

Let us, as CAs, strengthen our engagement with this key sector and support its growth through knowledge and strategy.

5. CA Day Celebrations

 1st July 2025 (Tuesday)

A day to honor the foundation of ICAI and celebrate the integrity, expertise, and public trust that Chartered Accountants uphold. This year's celebrations include impactful public service initiatives:

 **Blood Donation Camp** – “Be a Lifesaver”

In association with reputed hospitals, this drive enables members and the public to contribute to emergency healthcare.

 **Dental Camp** – “Healthy Smiles, Healthy Lives”

Free dental screening to promote oral hygiene and early detection of health issues.

 **Eye Camp** – “Vision for a Brighter Tomorrow”

Comprehensive eye check-ups to address vision-related concerns in our digital work environment. These initiatives reflect the social responsibility that ICAI and its members proudly uphold.

6. Residential Refresher Course (RRC)

Theme: Decoding of Direct Tax Code 2025

 5th & 6th July 2025 (Saturday & Sunday)

 Mamalla Beach Resort, Mamallapuram

Organized by the Direct Taxes Committee of ICAI and hosted by our branch, this residential program offers 12 CPE hours and deep dives into:

- Income from Salary, Capital Gains, Business or Profession
- Taxation of Trusts and Exemptions
- TDS and Withholding Tax
- Assessment Procedures and Penalties

Eminent faculty will deliver sessions in a scenic setting, making it an ideal blend of learning and leisure.

In Conclusion

We invite all members to actively participate in these programs and contribute to the vibrancy and impact of our branch activities. Together, let's build a stronger profession rooted in knowledge, service, and community.

Warm regards,

CA. Shivachandra Reddy K

Chairman, Chengalpattu District Branch (SIRC)

PHOTO GALLERY

Special Programme

Programme : World Laughter Day Celebration

Date & Day: 4th May 2025 (Sunday)

Venue : BEACH near Matsya Narayana Temple



CPE Meeting

Topic : TDS & TCS – Practical Insights and Recent Updates

Speaker : CA. Muthu Palaniappan C

Date & Day: 9th May 2025 (Friday)

Time : 5:00 PM to 8:00 PM

Venue : Branch Premises



CPE Meeting

Topic : Burning issues in GST Scrutiny, Assessment, latest Judicial Ruling and Recent Amendments

Speaker : CA. Seetharaman S

Date & Day: 17th May 2025 (Saturday)

Time : 5:00 PM to 8:00 PM

Venue : Branch Premises



CPE Meeting

Topic : Leveraging Artificial Intelligence for Company Law Compliance: Opportunities, Risks and Ethical Considerations

Speaker : CA. Aravindh Khandavadevelu

Date & Day: 24th May 2025 (Saturday)

Time : 5:00 PM to 8:00 PM

Venue : Branch Premises



E-Newsletter - Chengalpattu District Branch (SIRC)

Special Programme

Topic : Career Counselling

Date & Day: 17th May 2025 (Saturday)

Time : 10:00 AM to 5:00 PM

Venue : Swami Vivekananda Matriculation Higher Secondary School in Sevilimedu, Kanchipuram



E-Newsletter - Chengalpattu District Branch (SIRC)

Special Programme

Topic : Career Counselling

Date & Day: 18th May 2025 (Sunday)

Time : 10:00 AM to 5:00 PM

Venue : Sri Ramakrishna Mission Vidyalaya Boys Hr. Sec School, Ragavanar Street, Anumanthaputheri, Chengalpattu



Upcoming Programs



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
CHENGALPATTU DISTRICT BRANCH (SIRC)



*Cordially invites you to our **CPE** meeting on*

ITR changes and impacts for AY 25-26 comparing with AY 24-25

on Thursday, 5th June 2025

at Flat No.302, Third Floor, Branch Premises

CPE - 2 Hrs | Time - 6:00 PM to 8:00 PM

Speaker

CA. Sounder Rajan S P

Scan here
for ARC Registration



Scan here
for Location



Scan here
for Event Registration



Registration Link: <https://events.cglportal-icai.org/member>

Fee - Rs.236/- Including GST

(Nil Fee for ARC Members of Chengalpattu District Branch)

Followed by Dinner

CA. Shivachandra Reddy K
Chairman

CA. Sathish T S
Secretary

CA. Sridhar Ganesh N
Managing Committee Member

CA. Lakshminarayanan T R
Program Coordinator

Flat No.402, Fourth Floor, No.1A, Periyalwar Street, Sundaram Colony,
East Tambaram Chennai - 600059, Ph :044-22390098 | 8056244300
Mail id: Chengalpattu@icai.org | www.chengai-icai.org



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



CHENGALPATTU DISTRICT BRANCH (SIRC)

**Certificate Course on AI
for Chartered Accountants (AICA)**



Registration Fees

Rs. 5000/- + GST

Batch 356

CPE Hours

18 Structured



Date and duration

**6th, 7th and 8th June 2025
(Friday, Saturday, Sunday)**



Time

10:00 AM to 6:00 PM

**Please refer the attached
course module**

**Venue: Flat No.302, Third Floor, No.1A, Periyalwar Street, Sundaram
Colony, East Tambaram Chennai- 600059**

Registration Link: https://ai.icaai.org/course_details.php?id=361



REGISTER NOW



Outstation Participants are responsible for arranging their own accommodation.

CA. Shivachandra Reddy K
Chairman

CA. Sathish T S
Secretary

**Flat No.402, Fourth Floor, No.1A, Periyalwar Street, Sundaram Colony, East Tambaram
Chennai- 600059, Ph :044-22390098 | 8056244300
Mail id: Chengalpattu@icai.org | www.chengai-icai.org**

E-Newsletter - Chengalpattu District Branch (SIRC)



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



Chengalpattu District Branch (SIRC)

Cordially invites you to our

10th Year Branch Day Celebrations

on 20th June 2025, Friday between

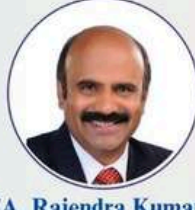
4.00 PM onwards

Chief Guest



CA. Revathi Ragunathan
Chairperson of SIRC of ICAI

Guest of Honor



CA. Rajendra Kumar P
Central Council Member ICAI
Ex- Office of Chengalpattu District Branch

Guest of Honor



CA. Sripriya Kumar
Central Council Member ICAI
Ex- Office of Chengalpattu District Branch



CA. Shivachandra Reddy K
Chairman



CA. Rekha Uma Shiv
Regional Council Member, SIRC of ICAI
Ex- Office of Chengalpattu District Branch



CA. Madhumitha R
Vice Chairperson



CA. Sathish T S
Secretary



CA. Aanand P
Treasurer



CA. Priya A
SICASA Chairperson



CA. Ravichandran S
Managing Committee Member



CA. Arumugaraj P
Managing Committee Member



CA. Deepa Rao
Managing Committee Member



CA. Sridhar Ganesh N
Managing Committee Member

at Branch premises

Flat No.302, Third Floor, No.1A, Periyalwar Street, Sundaram Colony, East Tambaram Chennai-600059, Ph :044-22390098 | 8056244300 | 7550009811
Mail id: Chengalpattu@icai.org | www.chengai-icai.org



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Organised by

ETHICAL STANDARDS BOARD

Hosted by

CHENGALPATTU DISTRICT BRANCH (SIRC)

Cordially invites you to our

Branch Day celebrations

followed by CEP meeting on

Code of Ethics – Case Studies

on Friday, 20th June 2025

at Flat No.302, Third Floor, Branch Premises

CPE - 3 Hrs | Time - 5:00 PM to 8:00 PM

Speaker

Scan here
for ARC Registration



Scan here
for Event Registration



CA. Rajan R G

Registration Link: <https://events.cglportal-icai.org/member>

Fee - Rs.236/- Including GST

(Nil Fee for ARC Members of Chengalpattu District Branch)

Followed by Dinner



CA. Chandrashekhhar Vasant Chitale
Chairman
Ethical Standards Board



CA. (Dr.) Rohit Ruwatia
Vice-Chairman
Ethical Standards Board



CA. Shivachandra Reddy K
Chairman
Chengalpattu District Branch (SIRC)



CA. Sathish T S
Secretary
Chengalpattu District Branch (SIRC)

Flat No.402, Fourth Floor, No.1A, Periyalwar Street, Sundaram Colony, East Tambaram Chennai - 600059,
Ph :044-22390098 | 8056244300

Mail id: Chengalpattu@icai.org | www.chengai-icai.org

LEGAL UPDATES

by



CA. SIVAGURUNATHAN T

EPFO – Key Changes

EPF Transfer Updates

EPFO has streamlined the PF account transfer process, eliminating the need for employer approval in many scenarios. Transfers can now occur automatically under the following conditions:

- Same UAN (issued on or after October 1, 2017) linked with Aadhaar
- Different UANs (issued on or after October 1, 2017) linked to the same Aadhaar
- Same UAN (issued before October 1, 2017) linked with Aadhaar, with matching name, date of birth, and gender across Member IDs
- Different UANs (at least one issued before October 1, 2017) linked to the same Aadhaar, with matching personal details

This change facilitates quicker and more seamless PF transfers when employees switch jobs.

Profile Updates

Members with Aadhaar-verified Universal Account Numbers (UANs) can now update personal details—such as name, date of birth, gender, marital status, and employment dates—directly through the EPFO portal without needing to upload supporting documents. For UANs issued before October 1, 2017, employer certification may still be required in certain cases.

Simplified Joint Declaration Process

The Joint Declaration process, used for correcting member details, has been digitized and simplified. Key features include:

- Online submission for Aadhaar-linked UANs
- Use of DigiLocker for document uploads
- Reduced documentation requirements
- Self-approval for minor corrections

These changes aim to expedite the correction process and reduce dependency on employers.

Convenient Pension Payments

Effective January 1, 2025, EPFO launched the CPPS to centralize and streamline pension disbursements. Notable aspects include:

- Pension payments through the National Payments Corporation of India (NPCI) to any bank account across India
- Elimination of the need to transfer Pension Payment Orders (PPOs) due to bank or branch changes

Mandatory Aadhaar linkage for new PPOs to facilitate Digital Life Certificate submissions

Updates for Higher Pension

EPFO issued clarifications regarding the processing of pension cases for individuals receiving higher earnings under the Employees' Pension Scheme (EPS). Key points include:

- Ensuring equity in pension computation across different categories of pensioners
- Strict adherence to trust rules for exempted establishments
- Clear processes for dues and pension arrears to maintain transparency

These clarifications aim to align field operations with legal and procedural standards while ensuring consistency in handling such cases.

Interest Calculation Up to Actual Settlement Date [Financial Benefit to Members]

EPFO has amended its policy to calculate interest on PF balances up to the actual date of claim settlement, rather than the end of the preceding month, ensuring members receive due interest for the entire period.



GST Updates

by



CA. Shaikh Abdul Samad Ahmed

Case Studies **Hospitality & Tourism**

CASE STUDIES - 01

Ramesh & Suresh Pvt. Ltd., a prominent tour operator based in India, recently received an inquiry from Mr. Christopher, a prospective client residing in the United States. Mr. Christopher contacted the company with the specific intention of arranging a comprehensive tour experience within India. This interaction signifies an inbound tourism opportunity for Ramesh & Suresh Pvt. Ltd., requiring them to design and execute a travel itinerary tailored to an international visitor's preferences and needs.

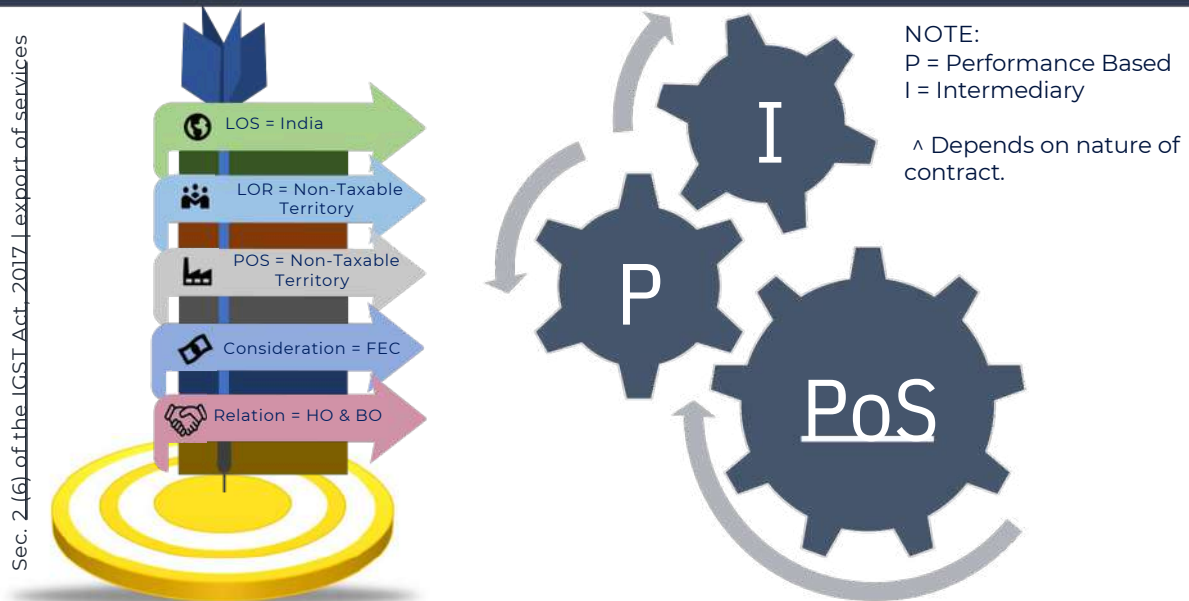


GST Query:

- Whether the transaction is "export of services"?
- If answer to question is negative, then what is the rate of supply?
- Whether your answer will change if the package is excluding transportation?

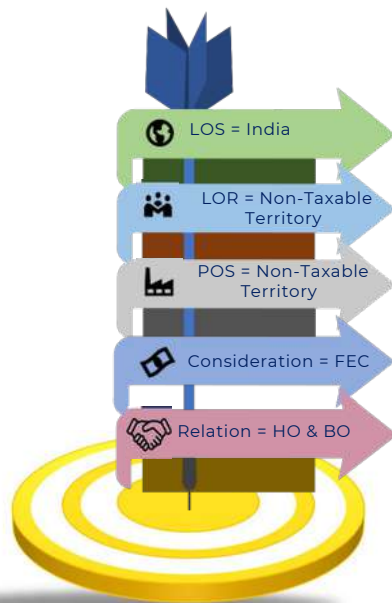
CASE STUDIES - 01

CASE STUDIES - 01



CASE STUDIES - 01

Sec. 2 (6) of the IGST Act, 2017 | export of services



Compliance: Definition of Intermediary under GST –U/s. 2 (13) of the IGST Act:

“intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;”

Taxation of Services: An Education Guide dated 20.06.2012

A freight forwarder provides domestic transportation within taxable territory (say,.....) as well as international freight service (say,), under a single contract, on his own account (i.e. he buys-in and sells freight transport as a principal), and charges a consolidated amount to the exporter. This is a service of transportation of goods for which the place of supply is the destination of goods. Since the destination of goods is outside taxable territory, this service will not attract service tax.

As per Sl. No. 23 of NN. 11/2017-CT(Rate) dated 28.06.2017 the term “tour operator” any person engaged in the business of planning, scheduling, organizing, arranging tours means:-

(which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.

Rate of Tax for Tour Operator Services

SERVICE ACCOUNTING CODE	DESCRIPTION OF SERVICES	RATE OF TAX	CONDITION
9985 (Support Services)	Supply of Tour Operator Services	5%	<input type="checkbox"/> ITC can be availed subject to the same line of business (i.e. tour operator service procured from another tour operator). Notification No. 1/2018- Centra Tax (Rate), dated 25th January, 2018.
	Support services	18%	<input type="checkbox"/> The Invoice raised for supply of services should be inclusive of accommodation and transportation charges in the gross amount. Nil

CASE STUDIES - 02



M/s. Sunshine Tours, a prominent tour operator, acquired a significant number of hotel rooms directly from a major hotel chain. This bulk purchase strategy allows them to create comprehensive travel packages. When Mr. Salman Khan approached Sunshine Tours to organize a complete tour, they seamlessly incorporated these pre-purchased hotel accommodations into his personalized itinerary, which also included travel arrangements.

GST Query: What will be the Place of supply in the following scenarios?

- a. property is located in Taxable Territory.
- b. property is located in Non-Taxable Territory and tour is not connected to India.
- c. property is located in Non-Taxable Territory and Mr. Salman Khan is from India.

CASE STUDIES - 02



PoS

The tour package, being a composite supply where accommodation is one of the component PoS not determined by the location of the immovable property but by the following sections:

- For domestic supplies : Location of recipient [default rule]-Section 12 of the IGST Act, 2017.
- For international supplies: - The location where services are actually performed
 - (location of physical presence)-Section 13(3)(b) of the IGST Act, 2017. If service is provided both in taxable and non-taxable territory (say a composite tour of
 - India and Nepal) the place of supply of service is India for whole service by virtue of Section 13(6) of the IGST Act, 2017.

RECENT DECISIONS IN DIRECT TAXES

by



CA. Muthu Abirami T V

Source: taxmann.com and taxmanagementindia.com

Herbalife International India (P.) Ltd. vs. CIT [2025] 174 taxmann.com 1008 (Karnataka)

Held: Where assessee carried out leasehold improvements and claimed 100 per cent depreciation on ground that additions were in nature of dismantling and temporary erection, since Assessing Officer allowed said depreciation without examining or applying his mind in respect of available rate of depreciation on leasehold improvements, Principal Commissioner was justified in invoking revisionary proceedings.

Section 32, read with section 263, of the Income-tax Act, 1961 - Depreciation - Allowance/Rate of (Leasehold improvements) - Assessment year 2008-09 - Assessee-company carried out leasehold improvements at its leasehold office premises - Assessee claimed 100 per depreciation on ground that additions were in nature of dismantling and temporary erection which were eligible for depreciation as per rates prescribed under rule 5 of Income-tax Rules, 1962 -Assessing Officer allowed same - Principal Commissioner invoked revisionary proceedings on ground that assessee would be entitled to depreciation thereon at 10 per cent as per Rules - He, thus, directed Assessing Officer to re-do assessment afresh - Whether since issue of depreciation at 100 per cent was a non-issue before Assessing Officer, i.e Assessing Officer had not examined nor applied his mind in respect of available rate of depreciation on leasehold improvements, granting said depreciation was erroneous prejudicial to interest of revenue - Held, yes - Whether thus, Principal Commissioner was justified in invoking revision proceedings under section 263 - Held, yes [Paras 17 and 21] [In favour of revenue]

Sohanraj Praveen Kumar Vs. NFAC - 2025 (5) TMI 1798 - Madras High Court

Held: Reopening of assessment beyond period of limitation - re-assessment was initiated based on information suggesting unusual gains claimed u/s 10(38) - HELD THAT:- The law as it prevailed then prescribed limitation u/s 149 of the IT Act.

Situation that is contemplated in Clause (c) to Sub-Section 1 to Section 149 of the IT Act is not relevant for this case. If at all, the Impugned Section 148 Notice dated 26.03.2021 should have been issued within the period of limitation prescribed under Clause (a) and Clause (b) to Sub-Section 1 to Section 149 of the IT Act.

The period of limitation for issuance of Notice within four or six years as the case may be is to be reckoned from the end of the AY 2013-2014 i.e., 31.03.2014. The period of four years would have expired on 31.03.2017. Six years would have expired on 31.03.2019.

Since the Notice for re-opening of the assessment was itself issued only on 26.03.2021, which is long after expiry of the period of limitation prescribed in Section 149(1)(a) and (b) of the IT Act as it stood till 31.03.2021 prior to its substitution by Finance Act, 2021 with effect from 01.04.2021, the impugned proceedings have to be held to be without jurisdiction.

Writ Petition deserves to be allowed.

Conner Institute of Health Care and Research Center (P.) Ltd. vs. DCIT [2025] 174 taxmann.com 443 (Delhi)

Held: Where assessee had deducted tax at a lower rate as payee had secured a certificate from concerned Assessing Officer for deduction of tax at a lower rate, since there was no material on record to suspect that assessee had failed to deduct TDS or deposit same, impugned notice issued under section 201 was to be set aside.

Section 201 of the Income-tax Act, 1961 - Deduction of tax at source - Consequence of failure to deduct or pay (Validity of notice) - Assessee had filed instant petition impugning a notice issued under section 201 - It was noted that assessee had deducted tax at a lower rate as payee had secured a certificate from concerned Assessing Officer for deduction of tax at a lower rate - Thus, there was no material on record to suspect that assessee had failed to deduct TDS or deposit same with Income Tax Authorities - Whether therefore, no proceedings under section 201 were warranted in case of assessee and impugned notice was to be set aside - Held, yes [Paras 7, 9 and 10] [In favour of assessee]

Sanjay Kumar Agarwal vs. CBDT [2025] 173 taxmann.com 841 (Delhi)

Held: Where petitioner filed instant petition seeking a writ of mandamus directing NFAC to expeditiously dispose of pending appeal of petitioner, NFAC would endeavour to implement remedial measures in all earnest, however, it was not apposite to issue any further directions in this regard.

Section 250 of the Income-tax Act, 1961 - Commissioner (Appeals) - Procedure of (Appeals) - (Faceless appeal) - Assessment year 2022-23 - Petitioner filed instant petition seeking a writ of mandamus directing NFAC to expeditiously dispose of pending appeal of petitioner - Petitioner submitted that appeal had not been disposed of even after stipulated period of one year as per section 250(6A) and importantly in terms of clear stipulations of two CBDT Instructions - Whether since there were large number of appeals which were pending adjudication before NFAC, NFAC would endeavour to implement remedial measures in all earnest - Held, yes - Whether, however, it was not apposite to issue any further directions in this regard - Held, yes [Paras 4 and 5]

Circulars and notifications : Instruction No. 20/2003 dated 23-12-2003 and Instruction [F.NO.279/MISC/53/2003-ITJ], dated 19-06-2015

Mediakind India (P.) Ltd. vs. DDIT, CPC [2025] 174 taxmann.com 845 (Karnataka)

Held: Where assessee filed an appeal before Commissioner (Appeals) along with detailed submissions and documents and also filed an application before Assessing Officer seeking stay of recovery, pending disposal of appeal and at time of filing appeal, assessee deposited 20 per cent of total demand, revenue authorities were to be directed to refund entire amount in excess of 20 per cent.

Section 245 of the Income-tax Act, 1961 - Refunds - Setting off against tax due (Stay application) - Assessment year 2023-24 - Pursuant to assessment order, assessee filed an appeal before Commissioner (Appeals) along with detailed submissions and documents - In addition to that, assessee also filed an application before Assessing Officer seeking stay of recovery, pending disposal of appeal - At time of filing appeal, assessee deposited 20 per cent of total demand - However, revenue authorities adjusted additional sum of Rs. 2.59 crores - Whether since assessee had already deposited 20 per cent of total demand and application of stay was still pending consideration before Assessing Officer, revenue authorities were to be directed to refund entire amount of Rs.2.59 crores in excess of 20 per cent for assessment year 2023-24 together with interest, if applicable, back to assessee after due verification - Held, yes [Para 6] [In favour of assessee]

