THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

KOTTAYAM BRANCH (SIRC)

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NEWSLETTER

CA Day Celebrations by hositing the Flag

Chairman's Message

> A profession grows stronger when its members learn together, serve together, and stand together.

Dear Esteemed Members, Students and Friends,

It gives me immense pleasure to connect with you through the July edition of our newsletter. July was a month of celebration, learning, service, remembrance and togetherness for the ICAI Kottayam Branch. The active participation and enthusiasm of our members and students made each initiative truly meaningful.

The month began on 1st July 2026 with the celebration of the 78th Chartered Accountants' Day. The day was marked by a series of activities reflecting the diverse dimensions of our profession and our responsibility towards society. The celebrations included a Walkathon for members and students, flag hoisting, a plantation drive and a blood donation camp, reaffirming our commitment to health, sustainability and social service.

As part of the celebrations, an insightful session on lifestyle-related health diseases and healthy food habits was conducted by Sri. Venkitakrishnan Potty of Punarjani. The programme encouraged everyone to reflect on the importance of preventive healthcare and balanced lifestyle choices. The celebrations continued with a technical seminar, followed by vibrant cultural programmes presented by our students, making the occasion both intellectually enriching and enjoyable.

On 16th July 2026, the Branch organised the CA. S. S. Ayyar Memorial Lecture and CPE Seminar, along with the Annual

General Meeting. We were privileged to have CA. Abraham K. Thomas, Past Chairman, ICAI Kottayam Branch who delivered the SS Ayyar memorial lecture and CA. Prasanth Srinivas, Kottayam, who handled the technical sessions and shared his valuable knowledge and professional insights with the participants. The programme provided an excellent platform for learning, interaction and reflection on our professional journey.

While the month brought many occasions for celebration and learning, it also brought a moment of deep sorrow to our Branch. We deeply mourn the sad demise of our senior member and past chairman of our branch CA. P. A. Zachariah. His contribution to the profession and his association with the Branch will always be remembered with respect and gratitude. We extend our heartfelt condolences to his family, friends and colleagues. May his soul rest in peace, and may the memories of his distinguished life continue to inspire us.

As we move ahead, let us continue to strengthen our professional bonds and create more opportunities for knowledge sharing, community service and meaningful engagement. The changing professional landscape reminds us that learning must remain a lifelong journey, while our commitment to ethics and service must remain unwavering.

I sincerely thank all our members, students, speakers, volunteers and well-wishers for their enthusiastic participation and continued support. It is your involvement that gives life and purpose to every initiative of the Kottayam Branch.

“Let every step we take in knowledge, every act we perform in service, and every value we uphold become a step towards a brighter future.”

Warm regards,

CA. Bimal C Sekhar
Chairman (2026–27)
Kottayam Branch of SIRC of ICAI

GST UPDATES

CA. AKHIL VARGHESE

01 CBIC Clarifies Competent Authority for Filing Departmental Appeals before GSTAT in DGGI Cases

The CBIC has issued a Circular prescribing the procedure for filing departmental appeals before the GST Appellate Tribunal (GSTAT) against Orders-in-Appeal arising from Orders-in-Original passed by a Common Adjudicating Authority (CAA) in DGGI cases. The Circular aims to ensure uniformity in the review process and filing of appeals by the Department.

Key Clarifications:
Communication of appellate order: The Appellate Authority shall upload the Order-in-Appeal on the common portal and forward a copy to the Commissioner having jurisdiction over the Common Adjudicating Authority.

Review by jurisdictional Commissioner:
The Commissioner having jurisdiction over the Common Adjudicating Authority shall obtain comments from DGGI, wherever required, and forward the same along with recommendations to the jurisdictional Commissioners of the respective taxpayers.

Jurisdictional Commissioner to decide filing of appeal:

The jurisdictional Commissioner of each taxable person shall act as the reviewing authority under Section 112(3) of the CGST Act and decide whether a departmental appeal should be filed before the GSTAT. Where an appeal is warranted, the Commissioner may authorise a subordinate officer to file and pursue the appeal.

Separate appeals before jurisdictional GSTAT Bench:

Separate appeals shall be filed for each taxable person by the respective jurisdictional Commissionerate before the GSTAT Bench having territorial jurisdiction over that taxable person.

Circular No. 256/02/2026-GST
dated 25th July 2026

2 GSTN Defers Implementation of Mandatory Reporting of 'Ship-To GSTIN' and Voluntary Closure of e-Way Bills

GSTN has deferred the implementation of the proposed e-Way Bill enhancements, which were scheduled to come into effect from 1 August 2026. Accordingly, taxpayers are not required to make any changes to their systems until further notice. The proposed enhancements included mandatory reporting of the "Ship-To GSTIN" in Bill-To/ Ship-To transactions and introduction of a facility for voluntary closure of e-Way Bills.

GSTN Advisory dated 29 July 2026

3 Supreme Court affirms supplier tax payment as a pre-condition for availing ITC

The Supreme Court has upheld the constitutional validity of Section 16(2)(c) of the CGST Act, holding that a registered person is entitled to input tax credit only if the tax charged on the supply has actually been paid to the Government by the supplier. The Court also upheld the decision of the Gujarat High Court in Maruti Enterprise and dismissed the Special Leave Petitions.

Bhandari Scrap Traders v, UOI, SLP (C) No. 23931/2026

4 No 10% Penalty Pre-deposit for Appeals Where SCN Predates 1 October 2025

The Delhi High Court has held that the amended proviso to Section 107(6) of the CGST Act, requiring a 10% pre-deposit of penalty for filing appeals against penalty-only orders, does not apply where the Show Cause Notice was issued prior to 1st October 2025. The Court held that the applicability of the amended provision is determined with reference to the date of issuance of the SCN, when the adjudicatory proceedings commence.

Gaurav Jain & Anr. v. Joint Commissioner (Appeals-II), CGST Delhi Zone & Anr. – Delhi High Court - 2026:DHC:6124-DB

5 Uploading SCN/Order on GST Portal Alone Is Not Valid Service

The Punjab & Haryana High Court has held that mere uploading of a Show Cause Notice or Order-in-Original on the GST common portal does not amount to valid service unless the taxpayer has acknowledged its receipt or responded to the SCN. The Court observed that the GST law does not recognise uploading on the common portal, by itself, as an authorised mode of service. Service can be regarded as effective only where the taxpayer acknowledges receipt or files a reply, demonstrating actual knowledge of the notice.

Shanaya Enterprises v. State of Punjab & Others – Punjab & Haryana High Court - 2026: PHHC:103516-DB

CA DAY CELEBRATIONS


SH BLOOD CENTRE


The Institute of Chartered Accountants of India
Blood Donation Camp

SS Ayyar Memorial Lecture

Compliance Calendar for the Month of August 2026

S.No	Particulars of Compliance	Form / Return	Due Date	Day
1	Due date for filing GSTR-7 to be filed by the person who is required to deduct TDS under GST for the month of July 2026.	GSTR-7	**10-Aug-2026**	Mon
2	The due date for furnishing statement by e-commerce companies for the Month of July 2026	GSTR-8	**10-Aug-2026**	Mon
3	GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during previous year. Registered person, with aggregate turnover of less then INR 5 Crores during the previous year and who has opted for monthly filing of return.	GSTR-1	**11-Aug-2026**	Tue
4	Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year have an option to file quarterly returns under the QRMP scheme	IFF	**13-Aug-2026**	Thu
5	Return of Input Service Distributor (ISD)	GSTR-6	**13-Aug-2026**	Thu
6	Every Non-resident taxable person file Monthly GST Return Earlier of a. 20 days after the end of the Calendar month (OR) b. within 7 days after the last day of validity period of registration	GSTR-5	**13-Aug-2026**	Thu
7	OIDARs providing service to other than registered person shall file a monthly GST Return	GSTR-5A	**20-Aug-2026**	Thu
8	GST return for the month of July 2026. For the taxpayer with Aggregate turnover upto INR 5 crores during previous year and taxpayers who has opted for monthly filing of GSTR-3B.	GSTR-3B	**20-Aug-2026**	Thu
9	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP Scheme.	PMT-06	**25-Aug-2026**	Tue
10	Every UIN Holders shall furnish the details of inward supply received upon the payment of tax and under proper tax invoice as monthly GST Return	GSTR – 11	**28-Aug-2026**	Fri

COMPLIANCE CALENDAR UNDER ESI & PF

S.No	Particulars of Compliance	*Form / Return*	Due Date	Day
1	Payment and filing of ESIC Return for the month of July 2026	ESI challan	**15-Aug-2026**	Sat
2	Payment and filing of PF Return for the month of July 2026	ECR	**15-Aug-2026**	Sat

COMPLIANCE CALENDAR UNDER FEMA

S.No	Particulars of Compliance	Form / Return	Due Date	Day

1	The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (within 7 working days)	Form ECB 2	**11-Aug-2026**	Tue

COMPLIANCE CALENDAR UNDER SEBI

1	Statement of deviation(s) or variation(s)	Reg 32 (1)	**14-Aug-2026**	Fri
2	Financial Results along with Limited review report/Auditor's report	Reg 33 (3)(a)	**14-Aug-2026**	Fri

S.No	**Particulars of Compliance**	**Form / Return**	**Due Date**	**Day**
1	TDS/TCS Due date for deposit of Tax deducted/collected for the month of July, 2026. However, all sum deducted/ collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan		**07-Aug-2026**	Fri
2	Declaration under section 394(2) of the Act to be made by a buyer for obtaining goods without collection of tax received in the month of July, 2026	Form No. 127	**07-Aug-2026**	Fri
3	Securities Transaction Tax – Due date for deposit of tax collected for the month of July, 2026		**07-Aug-2026**	Fri
4	Commodities Transaction Tax – Due date for deposit of tax collected for the month of July, 2026		**07-Aug-2026**	Fri
5	TDS/TCS Issue of certificate under (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) of the Income-tax Act 2025 in the month of June, 2026	Form No. 132	**14-Aug-2026**	Fri
6	Issuance of TDS certificate under (Income-tax Rules, 2026) for TDS other than on salary, pension or interest income of specified senior citizen under section 393(1) of the Income-tax Act, 2025 for the quarter ending June 30, 2026	Form No. 131	**15-Aug-2026**	Sat
7	Due date for furnishing under (Income-tax Rules, 2026) by an office of the Government where TDS/TCS for the month of July, 2026 has been paid without the production of a challan	Form No. 137	**15-Aug-2026**	Sat
8	Statement under (Income-tax Rules, 2026) by the stock exchange for the month of July, 2026, in respect of transactions in which client codes have been modified after registering in the system.	Form 1	**15-Aug-2026**	Sat
9	Issuance of TCS certificate under (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act, 2025 for tax collected at source for the quarter ending June 30, 2026	Form No. 133	**15-Aug-2026**	Sat
10	Annual Compliance Report on Advance Pricing Agreement (if due date of submission of return of income is July 31, 2026)	Form 3CEF	**30-Aug-2026**	Sun
11	Furnishing of challan-cum-statement under (Income-tax Rules, 2026) in respect of deduction of tax under section 393(1) of the Income-tax Act, 2025 for the month of July, 2026	Form No. 141	**30-Aug-2026**	Sun

12	Furnishing of declaration under Income-tax Rules, 1962 by an assessee claiming deduction under Section 80GG (Income-tax Act, 1961) in respect of the rent paid for residential accommodation (if the assessee is required to submit the return of income on or before August 31, 2026)	Form No. 10BA	**31-Aug-2026**	Mon
13	Certificate under sub-section (3) of section 80QQB for authors of certain books in receipt of royalty income, etc. (if due date of submission of return of income is August 31, 2026)	Form 10CCD	**31-Aug-2026**	Mon
14	Certificate under sub-section (2) of section 80RRB for Patentees in receipt of royalty income, etc. (if due date of submission of return of income is August 31, 2026)	Form 10CCE	**31-Aug-2026**	Mon
15	Authorization for claiming deduction in respect of any payment made to any financial institution located in a Notified jurisdictional area. (if due date of submission of return of income is August 31, 2026)	Form 10FC	**31-Aug-2026**	Mon
16	Income attributable to assets located in India under section 9 of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026	Form 3CT	**31-Aug-2026**	Mon
17	Certificate of accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income-tax Act, 1961 by the notified Pension Fund	Form 10BBC	**31-Aug-2026**	Mon
18	Statement of eligible investment received (if due date of submission of return of income is August 31, 2026)	Form 10BBD	**31-Aug-2026**	Mon
19	Details of amount attributed to capital asset remaining with the specified entity (if due date of submission of return of income is August 31, 2026)	Form 5C	**31-Aug-2026**	Mon
20	Form for furnishing particulars of income under section 192(2A) for claiming relief u/s 89 (if due date of submission of return of income is August 31, 2026)	Form 10E	**31-Aug-2026**	Mon
21	Furnishing of statement (Income-tax Rules, 1962) for exercising the option to claim relief under section 89A (Income-tax Act, 1961) for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if the assessee is required to submit the return of income on or before August 31, 2026)	Form No. 10-EE	**31-Aug-2026**	Mon
22	Certificate of foreign inward remittance (if due date of submission of return of income is August 31, 2026)	Form 10H	**31-Aug-2026**	Mon
23	Certificate of the medical authority for certifying person with disability, severe disability, autism, cerebral palsy and multiple disability for purposes of section 80DD and section 80U (if due date of submission of return of income is August 31, 2026)	Form 10IA	**31-Aug-2026**	Mon
24	Application for exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026)	Form 10-IEA	**31-Aug-2026**	Mon
25	Statement of Exempt income under clause (4D) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026)	Form 10IG	**31-Aug-2026**	Mon

26	Statement of income of a Specified fund eligible for concessional taxation under section 115AD of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026)	Form 10IH	**31-Aug-2026**	Mon
27	Statement of exempt income under clause (23FF) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026)	Form 10-II	**31-Aug-2026**	Mon
28	Annual Statement of Exempt Income under sub-rule (2) of rule 21AJA and taxable income under sub-rule (2) of rule 21AJAA (if due date of submission of return of income is August 31, 2026)	Form 10-IK	**31-Aug-2026**	Mon
29	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is August 31, 2026)		**31-Aug-2026**	Mon
30	Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961 (if the assessee is required to submit return of income on October 31, 2026)	Form 10	**31-Aug-2026**	Mon
31	Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income – tax Act, 1961 (if the assessee is required to submit return of income on October 31, 2026))	Form 9A	**31-Aug-2026**	Mon
32	Due date for furnishing the return of income for the Assessment Year 2026–27 by the following assessees: • An assessee having income from business or profession whose accounts are not required to be audited, and to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; and • A partner of a firm whose accounts are not required to be audited, or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply.		**31-Aug-2026**	Mon
33	Return of income for the Assessment Year 2026-27 in the case of assessee (a) non-corporate assessee (having income from business or profession and whose books of account are not required to be audited under Income Tax Act, 1961 or under any other Act) or (b) working partner of a firm whose accounts are not required not to be audited under this Act or under any other Act or the spouse of such partner if the provisions of section 5A applies to such spouse or	All income tax returns except ITR-1, 2 and 6	**31-Aug-2026**	Mon
34	Payment of Self Assessment Tax (if due date of submission of return of income is August 31, 2026	All income tax returns except ITR-1, 2 and 6	**31-Aug-2026**	Mon

35	Particulars to be furnished under clause (b) of sub-section (1B) of section 10A of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026)	Form 56FF	**31-Aug-2026**	Mon
36	Furnishing of statement (Income-tax Rules, 1962) for exercising the option to pay tax at a concessional rate under section 115BBF (Income-tax Act, 1961) for income in the nature of royalty arising from patent developed and registered in India (if the Assessee is required to submit return of income by August 31, 2026)	Form No. 3CFA	**31-Aug-2026**	Mon

COMPLIANCE CALENDAR UNDER COMPANIES ACT 2013

1	Annual Return	Form MGT-7/7A for any year Preceding 31-03-2025	**31-Aug-2026**	Mon
	*Annual Return as per Companies Act 1956	Form 20B/21A	**31-Aug-2026**	Mon
2	*Copy of Financial Statement to be Filed with Registrar	Form AOC-4/ AOC-4 CFS/ AOC-4 NBFC (Ind AS)/AOC-4 CFS NBFC (Ind AS)/AOC-4 (XBRL) for any year preceding 31-03-2025	**31-Aug-2026**	Mon
4	*Filing Profit and loss with Registrar	Form 23ACA/ Form 23ACA-XBRL	**31-Aug-2026**	Mon
3	*Filing Balance sheet with Registrar	Form 23AC/23AC-XBRL	**31-Aug-2026**	Mon
5	*Compliance Certificate	Form 66	**31-Aug-2026**	Mon
6	*Appointment of Auditor	Form ADT-1 for any year preceding 31-03-2025	**31-Aug-2026**	Mon
7	*Foreign Company Annual Return	Form FC-4 for any year preceding 31-03-2025	**31-Aug-2026**	Mon
8	*Foreign Company Copy of Financial Statement to be Filed with Registrar	Form FC-3 for any year preceding 31-03-2025	**31-Aug-2026**	Mon