



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

KOTTAYAM BRANCH (SIRC)

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NEWSLETTER



CHAIRPERSON'S *Message*



CA. Ramya. N Chairperson

Dear Esteemed Members and Beloved Students,

The Institute of Chartered Accountants of India (ICAI) is the premier professional body for chartered accountancy in the country. It's a prestigious institution that has played a pivotal role in regulating and developing the profession, ensuring the highest standards of financial expertise and ethical conduct.

The 1st of July, CA Day is our annual celebration of this rich legacy, a moment to reflect on our journey and look ahead to the future. July is a month of celebration, reflection, and pride for every Chartered Accountant across the nation.

The journey of ICAI, much like the journey of independent India, has been one of continuous growth, adaptation, and unwavering commitment to public

interest. From regulating the nascent accountancy profession in a newly independent nation to becoming the world's largest accounting body, our Institute has been a cornerstone in building a transparent and accountable financial ecosystem.

In the past year, we have witnessed India's remarkable economic resilience and ambition on the global stage. Our nation is not just growing; it is soaring. We are on a path to becoming a global economic powerhouse, and in this transformative journey, the role of Chartered Accountants has never been more critical.

We are not merely number-crunchers; we are architects of trust, custodians of compliance, and strategic partners in progress. Our expertise extends far beyond balance sheets – it delves into advising businesses on sustainable

growth, guiding individuals through complex financial landscapes, and ensuring that every financial transaction contributes to the nation's prosperity.

Looking ahead, the landscape is evolving at an unprecedented pace. Digitalization, artificial intelligence, and new economic models are reshaping industries. I am proud to say that ICAI is at the forefront of this evolution. We are continuously updating our curriculum, investing in cutting-edge training, and fostering a culture of lifelong learning to ensure our members are not just ready for the future, but are actively shaping it.

To our students, the bright minds who will lead our profession tomorrow: Your journey is challenging, but incredibly rewarding. Embrace the rigor, cultivate a keen sense of ethics, and always remember that you are training to be pillars of the Indian economy.



The opportunities awaiting you are immense, and the trust placed in you will be immeasurable.

To our esteemed members: On this CA Day, I urge each one of you to reflect on the profound responsibility we carry. Let us reaffirm our commitment to the highest standards of ethics, integrity, and professional excellence. Let us continue to be the trusted advisors, the vigilant guardians, and the catalysts for positive change. Your signature on any document is not just a mark of certification; it is a symbol of assurance, a testament to truth, and a beacon of confidence.

Let us remember our motto, "Ya Aeshu Supteshu Jagruti" – "The one who is awake amongst those who sleep." This encapsulates our core duty: to be ever vigilant, ever proactive, and ever dedicated to the financial well-being of our stakeholders and our nation.

We, as Chartered Accountants, are often referred to as "partners in nation-building," and this isn't just a fancy title. We are far more than just accountants, finance professionals, or tax consultants. In today's dynamic world, we are comprehensive business solution providers, adept with state-of-the-art technologies. Our profession is governed by stringent regulations and an unwavering code of ethics, making our signature and opinion truly worth its weight in gold. As businesses evolve and grow, so too do our roles and responsibilities. This equips us uniquely to assist our nation in achieving the ambitious Vikasit Bharat 2047 initiative. As India marches towards its destiny as a developed nation, let the Chartered Accountants of India stand tall as its steadfast partners, embodying professionalism, trust, and unwavering commitment.

As we stand on the threshold of CA Day, it is the perfect moment to look back at the vibrant and inspiring journey we shared in June 2025. This past month was a beautiful blend of knowledge-sharing, heartfelt remembrance,

student empowerment, and wellness activities—each initiative reinforcing our branch's commitment to professional excellence and community engagement. We began the month with the Mentorship Programme on "Basics of GST" held on June 3rd. Sri. K. Sreevallabha Senan, Superintendent of Central Tax and Central Excise, Audit Circle, Kottayam was the Chief Guest. The session, moderated by CA Prem Sebastian Antony, was highly beneficial and carried 4 hours of CPE credit. The sessions were handled by CA Darshan S, CA Akhil Varghese, CA Sanjay S and CA Sreeraj R.

On June 13th we hosted the prestigious CA. S. S. Ayyar Memorial Lecture and CPE Seminar, addressed by two distinguished speakers— Padma Shri CA. T. N. Manoharan, Past President of ICAI, and CA. Suseelan K. G, Past Chairman of our Branch. The session offered 3 hours of CPE credit. This was followed by a session for college students who underwent internships in various CA firms across Kottayam during their summer vacation. The presence of college HODs and faculty added warmth and value to the occasion.

On June 17th, we paid our heartfelt respects on the sad demise of senior member CA. Madhusudanan K. T. during a special condolence meeting. This was followed by a CPE Seminar on "Charitable Trusts" led by CA Prasanth Srinivas, which was attended with great seriousness and earned 3 hours of CPE credit.

From June 17th to 21st, we celebrated Yoga Week under the national theme "Yoga for One Earth, One Health." Activities included Essay Writing Competition, Slogan Writing Competition, Video Making Competition, Yoga Trivia Quiz Competition. The celebrations concluded on June 21st with an energizing session conducted by Yoga Sadhak K. Sankaran Namboodiri on International Yoga Day, followed by prize distribution for competition winners among members and students.

Our branch was also honoured with recognition at the regional level— SICASA Kottayam students secured Second Runners-up in the Southern India Regional Level Quiz Competition held at Chennai. Congratulations to our young achievers!

Adding a vibrant finale to the month, on June 27th, the Committee on MSME & Startups, ICAI, organized the ICAI MSME Mahotsav on the theme "Ek Din MSME Ke Naam." The event was graced by Chief Guest CA. Siji Joseph, CFO of The Malayala Manorama Co. Ltd, whose address inspired both professionals and entrepreneurs alike. The seminar featured insightful sessions by CA. Anu lype John, CA. Annu John, CA. Suchitra R. Zachariah, and CA. Bina Sarah lpe, each of whom shared valuable perspectives on MSME challenges, growth strategies, and financial sustainability.

As we now prepare to celebrate CA Day on July 1st, I invite all members and students to carry forward the same enthusiasm, unity, and commitment to lifelong learning and service. Let us take pride in being part of a profession that shapes economies and touches lives.

> "True professionalism lies not only in knowledge, but in the willingness to grow, serve, and uplift others along the way."

Happy CA Day to one and all! Jai Hind! Jai ICAI!

With warm regards,

CA. Ramya N
Chairperson
Kottayam Branch of SIRC of ICAI



GST UPDATES

CA. Akhil Varghese

i. **Liability auto-populated in GSTR-3B will be non-editable from July 2025 tax period – Advisory dated June 7, 2025**

Currently, taxpayers have the flexibility to edit the system-generated liability in Form GSTR-3B, which is auto-populated based on the outward supplies reported in Form GSTR-1, GSTR-1A, or the Invoice Furnishing Facility (IFF). However, with effect from the tax period of July 2025 onwards, the auto-populated liability in GSTR-3B will become non-editable. Any required changes or corrections to the liability must be made by filing amendments through Form GSTR-1A for the same tax period before filing the respective GSTR-3B or through amendments in the subsequent GST returns.

ii. **Handling of inadvertently rejected records on IMS – Advisory dated June 19th 2025**

Issue No:1 – How can a recipient avail ITC of wrongly rejected Invoices/ Debit notes/ECO-Documents in IMS as corresponding GSTR-3B of same tax period was also filed by recipient?

Answer: The recipient can request to the corresponding supplier to report the same record (without any change) in same return period's GSTR-1A or respective amendment table of subsequent GSTR-1/ IFF. Thus, recipient can avail the ITC basis on amended record by accepting such record on IMS and recomputing GSTR-2B on IMS.

The above amendment will not result in any additional tax liability for the supplier.

Issue No:2 – As a recipient taxpayer, how to reverse ITC of wrongly rejected Credit note in IMS as the corresponding GSTR-3B has already been filed?

Answer: The recipient can request the concerned supplier to furnish the same Credit note (CN) without any change in the same return period's GSTR-1A or in amendment table of subsequent period's GSTR-1/IFF. Now, the recipient can reverse the availed ITC based on the amended CN by accepting the CN on IMS.

No GST Implications in the hands of the supplier due to the above amendment

At first instant the supplier's liability will be added back in the open GSTR-3B return, because of original credit note rejection by the

recipient. However, as the supplier furnishes the same credit note in GSTR-1A of same tax period or in amendment table of GSTR-1/IFF in any subsequent period, supplier's liability for this amendment will get reduced again corresponding to the value of amended CN (which in this case is same as original). Thus, net effect on liability of supplier will be only once.

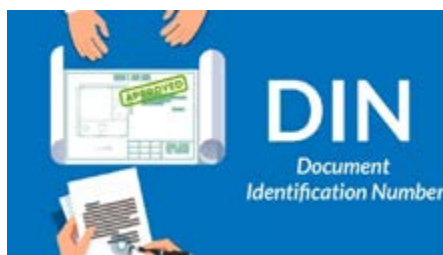
iii. Time limit to file GST returns which has been pending for the last three years going to expire – Advisory dated June 18th 2025

The Government, through the Finance Act, 2023, read with Notification No. 28/2023 – Central Tax dated 31st July 2023, has introduced a restriction on the filing of GST returns beyond a period of three years from the due date of furnishing of the returns i.e., GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9 and GSTR-9C.

The said restriction will be implemented on the GST portal from July 2025 Tax period which means any return for which due date was three years back or more and hasn't been filed till July Tax period will be barred from Filing.

iv. Quoting of DIN is not required where documents already contain RFN - Circular No. 249/06/2025-GST dated 09.06.2025

In partial modification of Circular No. 122/41/2019-GST dated 05.11.2019 and Circular No. 128/47/2019-GST dated 23.12.2019, it has been clarified that generation of a Document Identification Number (DIN) is not required for communications issued through the GST common



portal, as these documents already bear a Reference Number (RFN) that is system-generated and verifiable online. Accordingly, any document or summary issued via the GST portal bearing a valid RFN shall be treated as an authentic and valid communication, even in the absence of a DIN.

v. Decision of Kerala High Court on the scope of Rectification under Section 161 of the CGST Act, 2017

The petitioner challenged an assessment order and the rejection of their rectification request. In this case, an earlier SCN had been dropped after accepting the petitioner's explanation, but a second SCN on the same issue was issued by another officer. The petitioner informed the officer the discrepancy of duplication of order vide email. The rectification request pointing out the duplication was rejected on the ground that the same was not filed through the GST portal within time limit.

The Kerala High Court observed that as far as the invocation of the powers under Section 161 of the CGST Act is concerned, it is not confined to a situation where, the aggrieved party approaches the authority with an application for rectification. In this case, since the discrepancy was clearly pointed out to the officer within the time limit (by email), the officer concerned can suo motu initiate the proceeding

of rectification as well. The HC has quashed both the adverse order and rejection order.

Winter Wood Designers & Contractors India Pvt. Ltd. v. State Tax Authorities, W.P.(C) No. 9086 of 2025, Kerala High Court

vi. Gujarat High Court held that Omission of Rule 96(10) of the CGST Rules would be applicable to all pending cases as on 8th October 2024

In this case, the Petitioners challenged the validity of Rule 96(10) of the CGST Rules and SCNs and OIOs passed by the Department rejecting the IGST refund. While the case was under consideration, the Government, based on recommendations of the 54th GST Council meeting has omitted Rule 96(10) of the CGST Rules vide Notification No. 20/2024-Central Tax, dated 08.10.2024 with prospective effect.

The question before the Hon'ble Court was whether the said notification would be applicable to all the pending litigation/proceedings or not. The Hon'ble Court has held that Notification No. 20/2024-Central Tax, dated 08.10.2024 would be applicable to all the pending proceedings/cases as on 8th October, 2024 and Petitioners would be entitled to maintain refund claims for IGST paid for the export of goods.

Addwrap Packaging Pvt. Ltd. v. UOI, 2025-VIL-587-GUJ

An Assessee's encounter with New Tax Regime

A Battle Against Belated Filing of Form 10IE u/s 115BAC



CA. Prasanth Srinivas

a. Basic Facts:

Mohanlal (imaginary name), an individual assessee with business income, opted for the new tax regime under Section 115BAC of the Income Tax Act for the Assessment Year (AY) 2021-22. The original due date for filing the Income Tax Return (ITR) for AY 2021-22 was September 30, 2021, but it was extended to March 15, 2022, due to the COVID-19 pandemic. Mohanlal, however, could file his ITR only on March 25, 2022, along with Form 10IE, which is a mandatory declaration for opting into the new tax regime for assesseees with business income. Belated filing of the forms was, in fact, triggered by the havocs caused by the Pandemic.

The Centralized Processing Centre (CPC) processed Mohanlal's return under Section 143(1) of the Act on June 30, 2022. During processing, the CPC denied Mohanlal the benefit

of the new tax regime, citing the belated filing of Form 10IE (filed after March 15, 2022). This resulted in a higher tax liability for Mohanlal, as he was assessed under the old tax regime.

b. Many Remedies Unsuccessfully Tried:

Aggrieved by the CPC's decision, Mohanlal unsuccessfully explored various avenues for redressal:

Approached PCIT (CPC Bengaluru): Mohanlal first approached the Principal Commissioner of Income Tax (PCIT) at CPC Bengaluru, seeking intervention u/s 119 of the Act. However, the PCIT declined to interfere, stating a lack of power to condone the delay in filing Form 10IE.

Approached Jurisdictional PCIT: Subsequently, Mohanlal also approached his Jurisdictional PCIT under Section 119 of the Income Tax

Act, which grants the Board (CBDT) and other income-tax authorities' power to issue instructions to subordinate authorities and condone delays in certain circumstances. Similar to the PCIT at CPC, the Jurisdictional PCIT also refused to interfere, reiterating their inability to condone the delay in this specific scenario.

Application to CBDT: As a final administrative recourse, Mohanlal filed an application directly with the Central Board of Direct Taxes (CBDT). This application sought their intervention and condonation of the delay in filing Form 10IE, given the extraordinary circumstances and the fact that the form was indeed filed before the return was processed. As of the current date, the application remains unacted upon by the CBDT, leaving Mohanlal in a state of limbo.

c. Appeal Before CIT (Appeals):

Having exhausted administrative remedies, Mohanlal now intends to file an appeal before the Commissioner of Income Tax (Appeals) [CIT(A)].

c.i. Prayer for Condonation – Probable Reasons:

Mohanlal's primary prayer before the CIT(A) will be for the condonation of the delay in filing the appeal itself, as he has already exhausted significant time pursuing other remedies. The probable reasons he would cite for the delay in filing the appeal include:

Lack of Clarity on Forum: Mohanlal was initially uncertain about the appropriate forum to raise his grievance regarding the belated filing of Form 10IE and the CPC's denial of the new tax regime. This led him to first approach various PCITs and then the CBDT, believing these administrative channels might offer a resolution.

Reliance on Administrative Remedies: He diligently pursued the available administrative remedies, hoping for a favourable outcome from the PCITs and the CBDT. The time spent on these unsuccessful attempts contributed to the delay in filing the appeal before the CIT(A).

Discovery of Relevant Precedent: Crucially, Mohanlal recently came across the significant decision of the Income Tax Appellate Tribunal (ITAT), Cochin Bench, in the case of Annie Joseph vs. Income Tax Officer, Ward 1, Kottayam (ITA No. 237/ Coch/2025, dated April 30, 2025). This decision provided clarity on the legal position regarding the due date for Form 10IE and affirmed that an appeal is indeed the appropriate remedy for such grievances. This realization, albeit delayed, solidified

his decision to file the appeal before the CIT(A).

Based on these reasons, Mohanlal can argue that the delay in filing the appeal was not intentional but arose from a genuine confusion regarding the proper forum and a diligent pursuit of perceived remedies, further compounded by the late discovery of a direct judicial precedent. He will emphasize that the appeal is now being filed promptly after understanding the correct legal position.

c.ii. Analysis of the Tribunal's order and its relation to Mohanlal's Facts:

The ITAT Cochin Bench decision in Annie Joseph vs. Income Tax Officer, Ward 1, Kottayam (ITA No. 237/ Coch/2025, dated April 30, 2025) is a pivotal case for Mohanlal. Let's delve into the facts and findings of this tribunal case:

Facts of Annie Joseph: The assessee, Annie Joseph, an individual, filed her return of income for AY 2021-22 on February 16, 2022 claiming the benefit of the new taxation regime under Section 115BAC. She filed Form 10IE on February 16, 2022. The CPC processed her return under Section 143(1) on March 22, 2022, accepting the returned income but denied the benefit of the new tax regime on the ground of belated filing of Form 10IE. The CIT(A) upheld the CPC's action.

Relation to Mohanlal's Facts:

- **Identical Assessment Year and Issue:** Both cases pertain to AY 2021-22 and the central issue is the denial of Section 115BAC benefits due to the belated filing of Form 10IE.
- **CPC's Rigid Interpretation:** In both scenarios, the CPC adopted a strict and mandatory

interpretation of the due date for Form 10IE, leading to the denial of benefits.

c.iii. Tribunal Held the Due Date for Filing Form 10IE is only Directory in Nature and not Mandatory:

The ITAT Cochin Bench, in the case of Annie Joseph, held that:

- The requirement of filing Form 10IE is directory in nature and not mandatory.
- The crucial point is that Form 10IE was "very much available with the CPC and the CPC ought to have considered the same allowing the benefit of New Tax Regime".
- The Tribunal directed the AO to amend the intimation by taking into consideration Form 10IE, as it was available with the CPC at the time of processing the return of income.

This decision is a powerful precedent for Mohanlal. It clearly states that even if Form 10IE is filed beyond the statutory due date for the ITR, if it is available with the CPC at the time of processing the return, the benefit of Section 115BAC should not be denied. The tribunal reasoned that the mere delay in filing a procedural form, when the substantive option is clearly exercised and the form is on record before the assessment, should not lead to the forfeiture of a beneficial provision. The intent of the law is to provide an option, and denying it solely on a technicality without any prejudice to the revenue is not justified.

COMPLIANCE CALENDAR FOR THE MONTH OF JULY 2025

Particulars of Compliance	Forms/returns	Due Date
Compliance Calendar Under GST		
Due date for filing GSTR-7 to be filed by the person who is required to deduct TDS under GST for the month of June 2025.	GSTR-7	10.07.2025
The due date for furnishing statement by e-commerce companies for the Month of June 2025	GSTR-8	10.07.2025
GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during previous year. Registered person, with aggregate turnover of less than INR 5 Crores during the previous year and who has opted for monthly filing of return.	GSTR-1	11.07.2025
Registered person, with aggregate turnover of less than INR 5 Crores during the previous year and who has opted for quarterly filing of return (April – June)	GSTR-1	13.07.2025
Return of Input Service Distributor (ISD)	GSTR-6	13.07.2025
Person registered under the composition scheme shall file quarterly return (April – June)	GST CMP – 08	18.07.2025
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	20.07.2025
OIDARS providing service to other than registered person shall file a monthly GST Return	GSTR-5A	20.07.2025
GST return for the month of June 2025. 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	20.07.2025
Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B. Belonging to states: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	GSTR-3B	22.07.2025
Summary of outward supplies, ITC claimed, and net tax payable by taxpayers having an annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing. Belonging to states: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	GSTR-3B	24.07.2025
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	28.07.2025
Compliance Calendar Under ESI & PF		
Payment and filing of ESIC Return for the month of June 2025	ESI challan	15.07.2025
Payment and filing of PF Return for the month of June 2025	ECR	15.07.2025
Compliance Calendar Under FEMA		
The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (7 Working days)	Form ECB 2	09.07.2025
The annual return on Foreign Liabilities and Assets (FLA)	FLA Return	15.07.2025
Compliance Calendar Under SEBI		
Compliance of Disclosure of Shareholding Pattern	Reg 31(1)(b)	21.07.2025
Compliance of Statement of Grievance Redressal Mechanism	Reg 13(3)	30.07.2025
Compliance of Corporate Governance Report	Reg 27(2)	30.07.2025
Reconciliation of share capital audit report	Reg 76	30.07.2025
Compliance Calendar Under Income Tax		
Securities Transaction Tax – Due date for deposit of tax collected for the month of June, 2025		07.07.2025
Commodities Transaction Tax – Due date for deposit of tax collected for the month of June, 2025		07.07.2025
Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of June, 2025	Form 27C	07.07.2025
Collection and recovery of equalisation levy on specified services in the month of June, 2025		07.07.2025

Particulars of Compliance	Forms/returns	Due Date
Collection and recovery of equalisation levy on e-commerce supply or services for the quarter ending June 30, 2025		07.07.2025
Due date for deposit of Tax deducted/collected for the month of June, 2025. 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		07.07.2025
Due date for deposit of TDS for the period April 2025 to June 2025 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H		07.07.2025
Quarterly statement to be furnished by a unit of an International Financial Services Centre, as referred to in subsection (1A) of section 80LA, in respect of remittances, made for the quarter of Apr to Jun of 2025-26(Financial Year)	Form 15CD	15.07.2025
Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of June, 2025	Form 24G	15.07.2025
Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of May, 2025	Form 16B	15.07.2025
Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of May, 2025	Form 16C	15.07.2025
Due date for issue of TDS Certificate for tax deducted under section 194M in the month of May, 2025	Form 16D	15.07.2025
Due date for issue of TDS Certificate for tax deducted under section 194S in the month of May 2025	Form 16E	15.07.2025
Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2025	Form 15CC	15.07.2025
Quarterly statement of TCS deposited for the quarter ending June 30, 2025	Form 27EQ	15.07.2025
Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2025	Form 15G/15H	15.07.2025
Monthly statement to be furnished by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of June, 2025	Form 3BB	15.07.2025
Monthly statement to be furnished by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of June, 2025	Form 3BC	15.07.2025
Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 114AAB in respect of the quarter ending June 30, 2025	Form 49BA	15.07.2025
Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2025	Form 27D	30.07.2025
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of June, 2025	Form 26QB	30.07.2025
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of June, 2025	Form 26QC	30.07.2025
Due date for furnishing of challan cum statement in respect of tax deducted under section 194M in the month of June, 2025	Form 26QD	30.07.2025
Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of June, 2025	Form 26QE	30.07.2025
Quarterly statement of TDS deposited for the quarter ending June 30, 2025	Form 24Q/26Q/27Q	31.07.2025
Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 194S to be furnished by an exchange for the quarter ending June 30, 2025	Form 26QF	31.07.2025
Quarterly return of non deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2025	Form 26QAA	31.07.2025
Intimation by Pension Fund of investment under clause (23FE) of section 10 of the Income-tax Act, 1961 for the quarter ending June 30, 2025	Form 10BBB	31.07.2025
Intimation by Sovereign Wealth Fund of investment under clause (23FE) of section 10 of the Income-tax Act, 1961 for the quarter ending June 30, 2025	Form II SWF	31.07.2025
Statement of eligible investment received	Form 10BBD	31.07.2025

Source: taxguru.in

This month programmes at a glance

CA. SS. Ayyar Memorial Lecture & CPE Seminar





Practical aspects in Formation and Registration of Charitable & Religious Trust



ICAI MSME Mahotsav





Mastering Fundamentals of GST Law





Condolence Meeting-CA. K.T.Madhusudanan

