

# At a Glance

(Brief Updates from the world of Tax and Finance)

For Private Circulation Only

August 2019

## Message

The Finance Minister, Mrs. Nirmala Sitharaman, presented the first Union Budget of the second term of this Government. The budget continued on the philosophy laid down in the first term to maintain fiscal discipline and put forward the vision of this term to achieve an Indian economy of more than USD 5 Trillion. Acknowledging the challenge, the FM announced an increased spend on the infrastructure and announced various policies for innovation and digitisation. For more of this, please do catch our economic analysis of budget attached alongwith.

Pushing to meet the revenue targets, the budget also increased the tax rates on Individuals having income more than Rs. 5 Crores to 43%. This effectively also increased the tax rates on Foreign Portfolio Investors who operate in India in the form of trusts. The increased tax rates significantly effected the stock market sentiments which remained in the bear phase throughout the month.

The GST Council also met this month and reduced the rate on electric vehicles from 12% to 5% in a bid to push growth of electric vehicles. This is relevant at this time as the auto industry seems to be going through a slump and needs an extra push for growth.

The GST Network also launched the trial for the proposed new system of GST returns in form of RET-1, ANX-1 and ANX-2. The GSTN has enabled all registered suppliers to upload information using these tools in the next three months to understand how the return filing process will move.

Revenue collections this month however showed a contradictory trend. While GST collections for the month of June 2019 at Rs. 99,939 crores were 4.5% higher than last year, the income tax collection for the first quarter of this financial year grew only 1.36% to Rs. 4,00,421 Crores. The difference may primarily be on account of businesses using conservative estimates in depositing advance tax this time of the year.

The month of August now sees bunching of some deadlines with the extension of due date for filing of income tax returns of non-audit assesseees to August 31, 2019. This is also the deadline for filing of GST Annual return and Audit Report for the financial year 2017-18. Please do make sure to attend to these tasks in time as we can't expect extensions anymore.

With that, wishing our readers a happy monsoon for a great year ahead.

With Warm Regards  
Ankit Jain

## Income Tax

**Income earned by a non-resident investor from off-shore investment routed through an Alternative Investment Fund (AIF) is not taxable.**

In the case of non-residents, income is taxable if it is received or deemed to be received in India or accrues or arises or deemed to be accrue or arise in India as per section 5(2) of the Act. Section 115UB of the Act provides for taxability of income from investment fund wherein income arrived from investment funds is chargeable to tax if such investment is made directly by the investor and not through AIF. Accordingly, CBDT has clarified that any income in the hands of non-resident investor from off-shore investment routed through the Category I or Category II AIF is not taxable in India as the same is being treated as deemed direct investment outside India by the non-resident investor. Accordingly, loss is also not adjustable.

[Circular No. 14 of 2019 Dated July 03, 2019]

**Clarification regarding Income Declaration Scheme, 2016**

Last date for payment of third installment under Income Declaration Scheme, 2016 was 30th September, 2017,

however, 30th September, 2017 being national Holiday and thereafter 1st & 2nd October being Sunday and national Holiday banks were open on 3rd October, 2017 only and hence transactions could take place on 3rd October, 2017. In this regard, considering the genuine hardship, CBDT has clarified that where payment has been made upto 3rd October, 2017, same will be treated as payment on 30th September, 2017.

Also, in some cases payment were made through electronic transfer / RTGS / cheque in time, however, bank's tender date was after 30th September, 2017 which made declaration void, in such cases also it has been clarified that where payment is made till 3rd October, 2017 i.e. extended date and were credited by bank till 5th October, 2017, payment date will be deemed to be 30th September, 2017.

[Circular No. 15 of 2019 Dated July 12, 2019]

**Central Govt. (CG) notified revised India - China DTAA Protocol**

Under the provisions of Section 90 of the Act, power has been conferred upon the Central Government to enter into agreement with the Government of any country outside India for granting relief in respect of income on which income-tax

is required to be paid both under this Act and under the income-tax Act of that foreign country. In pursuance of said power the CG, vide this notification, has notified revised provisions of Double Taxation Avoidance Agreement (DTAA) entered between the Government of Republic of India and the Government of the People's Republic of China.

**[Notification No. 54 of 2019 Dated July 17, 2019]**

### **Extension of due date for filing of Income Tax return for AY 2019-20**

CBDT extended the due date for filing of Income Tax return from 31st July, 2019 to 31st August, 2019 for those taxpayers whose due date for filing the income tax return was 31st July, 2019.

**[Circular (F.NO. 225/157/2019/ITA.II), Dated July 23, 2019]**

### **Exemption from filing of return u/s 139(1) from AY 2019-20 onwards**

CBDT has notified that 'non-resident, not being a company' and 'a foreign company' having Income from investment fund set up in International Financial Services Centre (IFSC) located in India are not required to file income tax return u/s 139(1) of the Act from Assessment year 2019-20 onwards subject to following conditions:

1. Income Tax due on such income has been deducted and remitted to government by the investment fund as per rates specified u/s 194LBB;
2. There is no other income for which persons are otherwise liable to file income tax return

However, no exemption has been granted to the persons who are required to file their income tax return in compliance to the notice issued u/s 142(1)/148/153A/153C of the Act.

**[Notification No. 55 of 2019 Dated July 26, 2019]**

## **Direct Tax – Judgements**

### **SC: Dismisses Revenue's SLP challenging 'capital gain' taxability in Trust's hand on ESOP- share settlement**

SC dismisses Revenue's SLP challenging Bombay HC judgment on taxability of ESOP-shares settlement wherein HC had ruled that income arising to assessee-trust from sale of shares during AY 2010-11 upon settlement by settlor shall be assessable as long term capital gains, and not 'business income'. HC had noted that the settlor of assessee-Trust had transferred certain Tech Mahindra shares (majority of which were allotted to settlor by way of ESOP) to the Trust, further such shares were held by settlor for over two years before settling them in the Trust during subject AY. HC had also observed that the shares in question were not purchased by the Trust at all but were settled by the settlor of the Trust, thus gains could not be held as business income of Trust.

**[Pr. CIT v. Vernan Pvt. Trust (SLP (Civil) Diary No. 18762/2019) – Supreme Court]**

### **HC: Allows deduction for legal and professional expenses pertaining to buy back of shares**

Gujarat HC upholds ITAT order allowing deduction for legal and professional expenses incurred by Assessee Company

pertaining to buyback of shares, holds it to be a revenue expenditure. The facts of the case are that during AY 2004-05, AO had disallowed the expenditure on the grounds that it was incurred for the reduction of share capital for the purposes of restructuring assessee-co.'s capital, and therefore such expenditure was capital in nature and AO had opined that capital reduction was not a day to day affair of the company. HC observes that "expenditure incurred does not include the price paid to shareholders for buying back the shares, but it only relates to expenditure incurred for carrying out buyback scheme. HC holds that the buyback of shares would not in any manner enhance the capital structure of the assessee company and thus there is no increase in capital base of the company

**[PCIT v. Bayer Vapi Pvt. Ltd. (R/Tax Appeal No. 166 of 2019) – Gujarat High Court]**

### **ITAT: Exemption under Section 11 cannot be denied though return of income in response to reassessment notice**

Delhi ITAT holds that failure to file the return under section 139(4A) cannot be interpreted to mean that income cannot be computed in the case of a charitable trust under section 11. Whether it is a case of a regular assessment or it is a case of an assessment consequent to issue of notice under section 148, not only the procedure of return as given in section 139 has to be applied, but also such income has to be computed on the basis of such return in accordance with the provision of the Act, which of course will be subject to any specific provision in the Act which itself bars a claim or an exemption. ITAT observes that there is no such provision in the Act that in case return is not filed by charitable society under section 139(4A), then its income cannot be computed in accordance with the provision of the Act. Once the return has been filed in response to the notice issued under section 148, the provisions of this Act shall apply as if such return were a return required to be furnished under section 139. Thus, return filed under section 148 is treated as return filed under section 139, which will include sub section (4A) of section 139

**[United Education Society v. JCIT [2019] 107 taxmann.com 127 (Delhi – Trib.) - ITAT Delhi]**

### **ITAT: Deeming fiction of deemed dividend as per the provisions of section 2(22)(e) cannot be applied in case of receipt of security deposit for lease of land.**

Chandigarh ITAT holds that security deposit received for lease of land is commercial transaction between the assessee and the company, hence, the deeming fiction of deemed dividend as per the provisions of section 2(22)(e) cannot be applied in this case. ITAT Observed that there is a contractual relationship of lessor and lessee with the company, the land rented out is a high value land, the rent paid by the company has been returned in the income tax returns of the lessors and duly accepted by the Department, there is no question to doubt the payment of security deposits also. Thus, the assessee have established that the payments received by them as security deposits were paid by the company in the course of its business.

**[Anil Verma & Others v. DCIT (ITA No.931 & 932/Chd/2014) – ITAT Chandigarh]**

### **ITAT: No TDS on subsequent reversal of book entries backed by supporting documentation**

Bangalore ITAT rules that assessee is not liable to deduct tax at source on subsequent reversal of entries. During survey proceedings, it was revealed that tax deduction entries pertaining to R&D expenses payable to parent co. amounting to Rs. 92 lakhs were reversed at the end of the year, however, AO had disregarded the entries for reversal of TDS and treated the assessee in default u/s 201(1). ITAT observes that subsequently by way of a termination agreement, it was decided that no sums would be paid by assessee to its parent and therefore entries were reversed and such reversal was backed by supporting documents. Further ITAT holds that entries in the books of accounts are not conclusive with regard to liability to tax when it is shown that the taxable event had in fact not taken place or was given up or abandoned.

**[Avestagenome Project International Pvt. Ltd. v DCIT (ITA No.428/Bang/2018) – ITAT Bangalore]**

## **International Taxation & Transfer Pricing**

### **ITAT: Profit on offshore supply of equipment is not taxable in India**

ITAT Delhi holds that profit on offshore supply of equipment is not taxable in India as no income accrued in India. ITAT observes that the goods were sold from outside India. Thus, the risk and title were also transferred outside India and no transaction took place in India. The custom clearance, inland transportation were also done by the purchaser on its own and assessee at no stage involved in the said activities. There was no PE involved in the sale. In fact supervision was done after the supply of equipments. The revenue could not establish that the assessee is having fixed place PE or supervisory PE.

**[M/s Sumitomo Corporation v DDIT (ITA No. 3675/Del/2014)-ITAT Delhi]**

### **HC: Holds similarity of transactions not sole or a reliable yardstick for comparables selection**

Delhi HC rules on selection of comparables for assessee in respect of IT Enabled Services (“ITeS”) segment for AY 2010-11. HC observes that for reliable benchmarking, not only the comparables have to be functionally similar but should have similar business environment and risks as the tested party. HC also observes that huge turnover, assets employed, intangibles and close connection with the Tata Group of Companies making a huge contribution to TCS towards brand equity and thus vitiates the comparability of the companies under the FAR analysis with assessee, a captive service provider without much intangible and risks. HC holds that mere fact that the transactions were identical is neither a sole nor a reliable yardstick to determine the apposite choice of comparables.

**[M/s Avaya India Pvt. Ltd. v. ACIT (ITA 532/2019)-Delhi High Court]**

### **HC: Upholds ITAT-order rejecting recharacterization of share application money as loan**

Bombay HC dismisses Revenue’s appeal and upholds ITAT order rejecting recharacterization of share application

money parked with AE pending allotment as loan for AY 2009-10. ITAT Observe that assessee’s share application money remained with AE for more than 2 years before the shares were allotted and AO had, therefore, treated this transaction as one of the loans. HC relies on co-ordinate bench decision in case of Aegis Ltd wherein under similar circumstances, ITAT’s decision of rejecting TPO’s re-characterization of investment in preference shares into loan and charging of notional interest thereon was upheld.

**[Pr. CIT v. Sterling Oil Resources Ltd. CIT (ITA 341 of 2017)-Bombay High Court]**

## **Corporate Laws**

### **MCA has prescribed form DIR-3 KYC & web service link for doing director’s KYC and also extended the due date to file KYC.**

Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2019 have been notified w.e.f 25th July, 2019. As per the said notification:

- i. e-form DIR-3 KYC is to be filed by an individual who holds DIN and is filing his KYC details for the first time or by the DIN holder who has already filed his KYC once in e-form DIR-3 KYC but wants to update his details (Including updation of personal mobile no. or/and email address of the DIN holder)
- ii. Web service DIR-3-KYC-WEB is to be used by the DIN holder who has submitted DIR-3 KYC e-form in the previous financial year and no update is required in his details.

Further, due date to file director’s KYC has also been extended up to 30th September of immediate next financial year.

**[Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2019 vide its Notification G.S.R.... (E) dated 25th July, 2019]**

### **MCA amended fees for filing of form DIR-3 KYC or DIR-3 KYC-web**

The Ministry of Corporate Affairs has amended the fee for filing e- form DIR-3 KYC or DIR-3 KYC-web under rule 12A of the companies (appointment and qualification of directors) rules, 2014.

New Fee structure for filing e- form DIR-3 KYC or DIR-3 KYC-web is divided into three parts:-

- i. For filing director’s KYC for immediate previous financial year on or before 30th September: Nil
- ii. For filing director’s KYC for immediate previous financial year after 30th September: INR 5000/-.
- iii. Any other delayed case: INR 5000/-

**[Companies (Registration Office and Fee) Fourth Amendment Rules, 2019 vide its Notification G.S.R.... (E) dated 25th July, 2019]**

### **Relaxation of additional fees and extension of last date of filing form BEN-2**

The Ministry of Corporate Affairs vide its general circular no. 08/2019 dated 29th July, 2019 has extended the due

date to file form BEN-2 and provide relaxation from additional fees on filing of BEN-2 on or before 30th September, 2019

**[MCA issued General Circular No. 08/2019 dated 29th July, 2019 under Companies (Significant Beneficial Owners) Second Amendment Rules, 2019]**

### **RBI extended the due date to file FLA (Foreign Assets and Liabilities) return**

Annual return on Foreign Liabilities and Assets has been notified under FEMA 1999. In the view of the recent changes in reporting platform of RBI for submission of FLA return, the last date of filing the FLA return for providing details of foreign assets and liability as on 31.03.2019 has been extended to 31st July, 2019 for convenience of reporting this year.

Further, the reporting entity need to take approval from RBI in case of submission of FLA return for the financial year 2018-19 or revision of FLA return for the financial year 2018-19 after 31st July, 2019.

However, RBI has further clarified that, the submission of FLA returns for previous years will be activated after 01st September, 2019.

**[As per various announcements provided by RBI for filing FLA Return through FLAIR System]**

### **President has given assent to Companies (Amendment) Bill, 2019**

The President has given his assent to the Companies (Amendment) Bill, 2019 as on 31st July, 2019 and the said amendment bill becomes the Companies (Amendment) Act, 2019. Earlier, the Amendment Bill, 2019 was passed by Lok Sabha as on 27th July 2019 and by the Rajya Sabha as on 30th July 2019.

In order to give continued effect to the Companies (Amendment) Ordinance, 2018, the President promulgated the Companies (Amendment) Ordinance, 2019 and the Companies (Amendment) Second Ordinance, 2019 on the 12th day of January, 2019 and the 21st day of February, 2019 respectively.

In excess of various amendments introduced through Companies (Amendment) Ordinance, 2019 and Companies (Amendment) Second Ordinance 2019, there are some additional key amendments introduced under Companies (Amendment) Act, 2019. Some of which are explained herewith.

- Under Section 26 of the Companies Act 2013, the requirement of registration of prospectus with the Registrar of Companies has been done away with. Instead the prospectus would be filed with Registrar.
- Under Section 29 of the Companies Act 2013, the term 'Public' has been omitted under Section 29(1)(b). Government would now prescribed the class of companies (not restricted to public companies), which would be mandatorily required to issue the securities only in dematerialized form.

- Under Section 135 of the companies Act 2013, a) In case the unspent amount does not relate to any ongoing project, unspent amounts to be transferred to a Fund specified under Schedule VII within a period of six months of the expiry of the financial year. b) In case the unspent amount relates to any ongoing project subject to fulfilling of prescribed conditions, unspent amounts to be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account. Such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

**[The Companies (Amendment) Bill, 2019 has received the assent of the President as on 31st July, 2019 and becomes an Act of Parliament]**

## **Goods & Services Tax**

### **36th GST Council Meeting**

The 36th GST Council Meeting was held on 27th July 2019 via video conference under the chairmanship of Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman in New Delhi. The Council has recommended the following:

- i. GST rate related changes on supply of goods and services
  - The GST rate on all electric vehicles be reduced from 12% to 5%.
  - The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.
  - Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.

The above changes shall become effective from 1st August, 2019.

- ii. Changes in GST Law:
  - Last date for filing of intimation, in FORM GST CMP-02, for availing the option of payment of tax under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 (by exclusive supplier of services), to be extended from July 31, 2019 to September 30, 2019.
  - The last date for furnishing statement containing the details of the self-assessed tax in FORM GST CMP-08 for the quarter April, 2019 to June, 2019 (by taxpayers under composition scheme), to be extended from July 31, 2019 to August 31, 2019.

**[Finance Ministry Press Release dated July 27, 2019]**

## **CBIC issues clarification on doubts related to supply of Information Technology enabled Services (ITeS services)**

The CBIC has issued a circular providing clarification on issues related to supply of Information Technology enabled Services (ITeS) such as call center, business process outsourcing services, etc. and “Intermediaries” to overseas entities in which the following various possible scenarios have been discussed in detail:

- The supplier of ITeS services supplying back end services will not fall under the ambit of intermediary where these services are provided on his own account by such supplier. It is irrelevant that the supplier supplies ITeS services to customers of his clients on clients’ behalf.
- The supplier of backend services located in India arranging / facilitating the supply by the client located abroad to the customers of client will fall under the ambit of intermediary as these services are merely for arranging or facilitating the supply of goods or services or both between two or more persons.
- In case the supplier is supplying aforementioned two sets of services, namely ITeS services and various support services to his client or to the customer of the client, whether the supplier would fall under the ambit of intermediary or not will depend upon the facts and circumstances of each case and would be determined keeping in view which set of services is the principal / main supply.

**[Circular No. 107/26/2019-GST dated 18th July, 2019]**

## **CBIC issues clarification in respect of goods sent/ taken out of India for exhibition or on consignment basis for export promotion**

The CBIC clarifies procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion. It is clarified that such cases, where tests laid down in Schedule I of the CGST Act are not satisfied, do not constitute supply as the said activity does not fall within the scope of section 7 of the CGST Act due to no consideration at that point of time. Since such activity is not a supply, the same cannot be considered as “Zero rated supply”. Such activity is in the nature of “sale on approval basis” wherein the goods are sent / taken outside India for the approval of the person located abroad and it is only when the said goods are approved that the actual supply from the exporter located in India to the importer located abroad takes place. All the provisions of “sale on approval basis” shall be applicable in such case and details are required to be maintained in the format provided in the Annexure to the circular.

It is further clarified that the sender can prefer refund claim even when the specified goods were sent / taken out of India without execution of a bond or LUT, if he is otherwise eligible for refund as per the provisions contained in sub-section (3) of section 54 of the CGST Act read with sub-rule (4) of rule 89 of the CGST Rules i.e. ‘without payment of tax’, in respect of zero rated supply of goods after he has issued the tax invoice.

**[Circular No. 108/27/2019-GST dated 18th July, 2019]**

## **CBIC issues clarification on issues related to applicability of GST on monthly subscription/ contribution charged by a Residential Welfare Association from its members**

The CBIC issues clarification regarding the GST applicability on the amount charged by a Residential Welfare Association (RWA) for providing services and goods for the common use of its members in a housing society or a residential complex as below-

- RWA shall be required to pay GST on monthly subscription/ contribution charged from its members by way of reimbursement of charges or share of contribution for providing services and goods for the common use of its members in a housing society or a residential complex, only if such subscription is more than Rs. 7500/- per month per member and the annual aggregate turnover of RWA by way of supplying of services and goods is also Rs. 20 lakhs or more.
- RWAs are entitled to take ITC of GST paid by them on capital goods (generators, water pumps, lawn furniture etc.), goods (taps, pipes, other sanitary/ hardware fillings etc.) and input services such as repair and maintenance services
- A person who owns two or more residential apartments in a housing society or a residential complex shall normally be a member of the RWA for each residential apartment owned by him separately. The ceiling of Rs. 7500/- per month per member shall be applied separately for each residential apartment owned by him.
- The exemption from GST on maintenance charges charged by a RWA from residents is available only if such charges do not exceed Rs. 7500/- per month per member. In case the charges exceed Rs. 7500/- per month per member, the entire amount is taxable.

**[Circular No. 109/28/2019-GST dated 22nd July, 2019]**

## **Maharashtra AAR holds that subscription received by National Institute of Bank Management from RBI, PSBs, liable to GST**

Maharashtra AAR holds that consideration paid as subscription or contribution towards recurring or capital expenses or reimbursement or by whatever name called to National Institute of Bank Management (NIBM), a society registered under Societies Registration Act, 1860 by its members (being Banks) for its recurring and non-recurring expenses is chargeable to GST since both the conditions prescribed under Section 7 are fulfilled i.e. supply is made in lieu of consideration (contribution) and supply has been made in the course or furtherance of business. The said authority refers to definition of ‘person’ under the GST Act, 2017 to hold that applicant & Public Sector Banks are distinct entities and applicant’s activities can clearly be considered as service being provided to its members. Further, the contribution has been received with a caveat i.e. to perform the activities mentioned in the MOA and therefore, cannot be said to be in the nature of aid/ grant/ subsidy.

**[In the matter of National Institute of Bank Management]**

**Maharashtra AAR holds that medicines and allied supplies to in-patient by hospital-run pharmacy, a “composite supply”, exempt as ‘health care’ service**

Maharashtra AAR holds that supply of medicines, consumable, implants and allied items provided through the hospital pharmacy as well as food to in-patients and room on rent is part of ‘composite supply’ of health-care treatment, falling under Heading 9993. The AAR while referring to definition of ‘clinical establishment’, states that subject hospital is a ‘clinical establishment’ and since it is providing

health-care services, such services are exempt in terms of Sr. No. 74 of Notification No. 12/2017-CT (Rate) dated June 28, 2017. Further states that principles laid under Circular dated January 01, 2018 is also applicable in case of dispensing of medicines. However, supply of medicines and allied goods made the pharmacy run by hospital to out-patients is not part of composite supply of health care treatment, hence not covered within ambit of ‘health-care’ services and taxable as a separate service under CGST/SGST.

**[In the matter of Terna Public Charitable Trust]**

## Compliance Calendar August 2019

Compliance Particulars	Due Date
<b>1. Income Tax</b>	
Due date for deposit of Tax deducted/collected for the month of July, 2019	7th August, 2019
Due date for issue of TDS Certificate for tax deducted under section 194-IA & 194-IB in the month of June, 2019	7th August, 2019
Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July, 2019 has been paid without the production of a challan	15th August, 2019
Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2019	15th August, 2019
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA and 194-IB for the month of July, 2019	30th August, 2019
Due date for Annual return of income for the assessment year 2019-20 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited or (d) an assessee who is required to furnish a report under section 92E.	31st August, 2019
<b>2. Goods &amp; Services Tax (GST)</b>	
GSTR-8: Summary of Tax Collected at Source (TCS) and deposited by E-commerce Operator for the month of July, 2019	10th August, 2019
GSTR-1: Details for Outward Supplies for the month of July 2019 (with aggregate turnover exceeding Rs. 1.50 Crores)	11th August, 2019
GSTR-6: Return by Input Service Distributor for the month of July, 2019	13th August, 2019
GSTR-3B: Summary Return for the month of July, 2019	20th August, 2019
GST CMP-08: Statement containing the details of the self-assessed tax for the quarter April-June, 2019 for service providers as per notification No. 2/2019-Central Tax (Rate)	31st August, 2019
GSTR-7: Summary of Tax Deducted at Source (TDS) for the months of October, 2018 to July, 2019	31st August, 2019
GST ITC-04: Details of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to June, 2019	31st August, 2019
GSTR-9 / 9A (Annual Return for FY 2017-18) and GSTR-9C (GST Audit Form for FY 2017-18)	31st August, 2019
<b>3. Labour Laws</b>	
Deposit of ESI for the month of July, 2019	15th August, 2019
Deposit of Provident Fund for the month of July, 2019	15th August, 2019

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