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January, 2023

President's Communiqué



Dear Professional Colleagues,

Over the past several years, technology has become an essential part of our day-to-day lives, both personal and professional. The importance of technology in the workplace cannot be understated and it has become a core component of any modern-day organization's success. Technology is rapidly evolving and is already being applied in emerging sectors like driverless cars, block chain technology, space exploration, financial services, investment portfolio management, and many more.

Technology helps the professionals in the following ways:

1. Improves Productivity and Efficiency

Processes that were once manual and time-consuming can now be achieved in a quick and efficient manner with digital tools, applications, and systems. An employee can turn in loads of work seamlessly if they have the right tool, resources and technological support for their job. Nowadays, it is easy for someone to search old files with cloud storage from a distance as long as you have the correct folder directory.

2. Enhance Communication and Collaboration

Technology has made communicating with others easier than ever, which is important in today's environment where many organizations are still working from home and face to face interaction is nominal. Also we can interact with clients from any part of the world and save lot of travel time and costs.

3. Achieve Faster Compliance

Certain software and applications can help your teams' review, analyze, and securely store sensitive data across your organization and third-party systems. When using automation as a compliance technology, recurring workflows can be triggered that streamline tasks associated with documentation collection, auditing, and review scheduling. Many softwares also help in auto reconciliations and computations thereby saving lot of man hours. By taking advantage of technologies that perform these types of functions on a regular basis, your organization is better positioned to stay up-to-date with changing regulations.

4. Enhance Clients Experience

There is a big change in client's demands and expectations. Today's clients expect instantaneous resolution due to customer service channels like live chat, email etc. Such support channels can be put with use of technology like AI, automation etc. to improve clients experience.

5. Uniformity and Consistency

Consistency is the key if you want your company to stay on the top. Technology has made it possible for professionals to achieve a high level of consistency and uniformity in services. Software in the field of Audit and Taxation help in consistency in client deliverables.

It is evident how deep technology is connected to the modern workplaces. It has helped many professionals to flourish and expand faster and achieve global goals by using technological tools and software for faster, error free, cost effective and yet satisfying experience for customers . It has only gotten us closer to the workplace of the future and made work easier and faster. Hence, technology in the workplace is a necessity for every leading organization and it is imperative for each professional to adopt the same.

“Any sufficiently advanced technology is indistinguishable from magic.”

– Arthur C. Clarke

EVENT UPDATES

MCTC had organised a **Blood Donation Camp** jointly with Shree Kandivali Halai Lohana Mitra Mandal Trust in Association with **TATA CANCER HOSPITAL on 25th December, 2022 from 9.30 am to 2pm**. It was an important social event and many members and their colleagues came forward for supporting the noble cause. Event photos are printed elsewhere in the bulletin.

16th Dr. B. D. Vasani Saraswati Sanman Samaroh for felicitation of students who achieved academic excellence was held on 25th December, 2022. This was an Annual Get Together Programme with a musical evening which was followed by Dinner. The event was graced by CA Shri Nihar Jambusaria, Past President of the Institute of Chartered Accountant of India as the Chief Guest. Event photos are printed elsewhere in the bulletin.

Regards

CA Ujwal Thakrar

President

Request: Members please send your Mobile No. & Email ID to update list of life members
Please send message on 7039006655 or email to maladchamber@gmail.com

For Queries & Submission of Forms for Membership/Seminar please contact any of the following Office Bearers:

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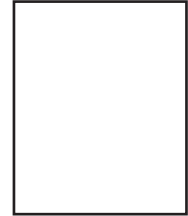


The Malad Chamber of Tax Consultants

Regd. Office: B/6, Star Manor Apartment, 1st Floor, Anand Road Extn.,
Malad (West), Mumbai- 400064. E-mail: maladchamber@gmail.com. Mobile: 7039006655.

Admin Office: C/o. Brijesh Cholera : Shop No. 4, 2nd Floor, The Mall, Station Road, Malad (W), Mumbai-400 064

MEMBERSHIP FORM



Date:..... /..... /.....

To,

The Hon. Joint Secretaries,
The Malad Chamber of Tax Consultants, Mumbai.

Dear Sirs,

Being eligible to practice under the Direct and/or Indirect Taxes Laws, I hereby apply for admission as a member of *The Malad Chamber of Tax Consultants* with the following particulars:

1. NAME OF MEMBER MR/MRS/MISS:
2. FATHER'S / HUSBAND'S NAME:
3. QUALIFICATIONS:
4. MEMBERSHIP NO., if any (with name of the association):
5. PERSONAL DATA:
- DATE OF BIRTH:...../...../..... BLOOD GROUP:.....
- SPOUSE'S NAME: SPOUSE'S DATE OF BIRTH...../...../.....
- MARRIAGE ANNIVERSARY:...../...../.....
- PROFESSION: ADVOCATE CA ITP ICWAI ICSI GSTP/STP
6. OFFICE NAME:.....
- OFFICE ADDRESS:
- PIN CODE: STATE:..... TEL. NO: FAX NO:
- MOBILE NO: EMAIL ID:
7. RESIDENTIAL ADDRESS:
- PIN CODE: STATE:
- TEL. NO: FAX NO: MOBILE NO:
8. COMMUNICATION TO BE SENT TO:OFFICE RESIDENCE

The amount of ₹ 2,500/- by Cheque/Draft No. dated /...../..... drawn on

9. Bank Detail for Online Payment

Beneficiary Name: The Malad Chamber of Tax Consultants.

Bank Name: HDFC Bank Ltd. – Marve Road, Malad West Branch, Account No. 00471000136285;
IFS Code: HDFC0000047.

10. Kindly register on this google form link also for faster processing of membership - <https://bit.ly/mctc-e-regn>

UNDERTAKING

I, do hereby declare that whatever stated herein above is true to the best of my knowledge and belief. I also undertake to abide by the Rules, Regulation and Constitution of the Association, as amended from time to time.

.....
(Signature)

DIRECT TAXES - Law Update

Haresh P. Kenia



- 1. Partial Relaxation with respect to Electronic Submission of FORM 10F by select Category of Taxpayers in accordance with DGIT (SYSTEMS) Notification no- 3/2022, Dated 16-7-2022**

CIRCULAR F. NO. DGIT(S)-ADG(S)-3/e-FILING NOTIFICATION/FORMS/2022/9227, DATED 12-12-2022

Reference is invited to Notification No. 3/2022, dated 16th July, 2022 issued by Directorate of Income Tax(Systems) New Delhi in exercise of powers conferred under Rule 131(1)/(2) of the Income-tax Rules mandating, inter alia, furnishing of Form 10F electronically.

On consideration of the practical challenge being faced by non-resident (NR) taxpayers not having PAN in making compliance as per the above notification, and with a view to mitigate genuine hardship to such taxpayers, it has been decided by the Competent Authority that such category of Non-resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961, read with Income-tax Rules, 1962, are exempted from mandatory electronic filing of Form 10F till 31st March, 2023. For the sake of clarity, it is reiterated that such category of taxpayers may make statutory compliance of filing Form 10F till 31st March, 2023 in manual form as was being done prior to issuance of the DGIT (Systems) Notification No. 3 of 2022.

- 2. Format Procedure and guidelines for submission of Statement of financial transactions (SFT) for Interest income [Abolishing of limit of Rs 5000] - Addendum to notification no-2 of 2021.**

NOTIFICATION NO. 1 OF 2023 [DGIT(S)/ADG(S)-2/REPORTING PORTAL/2021/180], DATED 5-1-2023

Section 285BA of the Income Tax Act, 1961 and Rule 114E requires specified reporting persons to furnish statement of financial transaction (SFT). For the purposes of prefilling the return of income, CBDT has issued Notification No. 16/2021, dated 12-3-2021 to include reporting of information relating to interest income.

The Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Interest income was notified via Notification 2 of 2021, dated 20th April, 2021.

As per sub-rule (4)(b) of Rule 114E Director General of Income-tax (Systems) shall specify the procedures, data structures and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies

The Remarks column point 1 at Annexure A- Guidelines for Preparation of Statement of Financial Transactions(SFT) mentioned "The information is to be reported for all account/ deposit holders where cumulative interest exceeds ₹ 5,000/ per person in the financial year".

The Remarks column at Annexure A is hereby being modified and may be read as "The information is to be reported for all account/deposit holders where any interest exceeds zero per account in the financial year excluding Jan Dhan Accounts".

In the view of the changes mentioned above, the limit prescribed in Notification 2 of 2021, dated 20th April 2021 stands abolished and this addendum will come into effect from 5-1-2023.

3. Extension of time limit for Compliance to be made for Claiming any Exemption under Section 54 to 54GB of Income Tax Act in view of the then- COVID-19 Pandemic

CIRCULAR NO. 1 OF 2023 [F. NO. 225/49/2021-ITA-II], DATED 6-1-2023

The Central Board of Direct Taxes (CBDT) had vide Circular No. 12 of 2021, dated 25-6-2021 provided relaxation in respect of certain compliances to be made by taxpayers including inter alia investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of claiming any exemption under the provisions contained in Sections 54 to 54GB of the Income-tax Act, 1961.

By point 7 of the Circular it was provided that the aforementioned compliances for which the last date of such compliance fell between 1st April, 2021 to 29th September, 2021 (both days inclusive), may be completed on or before 30th September, 2021.

In view of the representations received and on further consideration of the then-prevailing COVID-19 pandemic and resultant restrictions imposed, causing genuine hardship faced by taxpayers in making the aforementioned compliances under the Act, the CBDT, in exercise of its power under Section 119 of the Act, hereby provides that the compliances to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of claiming any exemption under the provisions contained in Sections 54 to 54 GB of the Act, for which the last date of such compliance falls between 1st April, 2021 to 28th February, 2022 (both days inclusive), may be completed on or before 31st March, 2023

4. Clarification for the purpose of Section 269ST(C) of Income Tax Act in respect of Dealership / Distributorship Contract in case of Cooperative Societies.

CIRCULAR NO. 25/2022 [F.NO. 225/129/2022/ITA-II], DATED 30-12-2022

Section 269ST prohibits receipt of an amount of two lakh rupees or more by a person, in the circumstances specified therein, through modes other than by way of an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account or through such other electronic mode as may be prescribed.

References have been received by CBDT in respect of Milk Producers' Co-operative as to whether under the provisions of Section 269ST of the Act, receipt(s) in cash in a day of bank holiday/closure of bank day within 'the prescribed limit' from a distributor against sale

of milk when payments were through bank on all other days is to be considered as a single transaction or whether all such receipts in cash in a previous year would be aggregated in respect of transactions with a distributor to treat it as one event or occasion.

In this regard, it is clarified by CBDT that in respect of Co-operative Societies, a dealership/distributorship contract by itself may not constitute an event or occasion for the purposes of Section 269ST (c). Receipt related to such a dealership/distributorship contract by the Co-operative Society on any day in a previous year, which is within 'the prescribed limit' and complies with Section 269ST (a) and (b) may not be aggregated across multiple days for purposes of Section 269ST (c) for that previous year.



DIRECT TAX CASE LAWS

Compiled by CA Rupal Shah
(Partner at RHDB & Co LLP)



Neptune Snowden Peak Co-op. Housing Society Ltd. (Appellant) v/s ITO (Respondent).

Citation: I.T.A NO.1832/MUM/2022 November 2022

Delay in filing Audit Report cannot denied deduction claimed u/s 80P(2)(d)

Facts :

Assessee being co-operative housing society who has filed its return of income for the AY 2018-19. The same was processed under sec 143(1) by CPC after disallowing the deduction claimed u/s 80P(2)(d) of Rs 5,24,583/- and raised a demand of Rs 2,00,640/-. Being aggrieved by the order of CPC assessee filed an appeal before CIT(A) who also denied the deduction claim on the ground that the assessee has failed to annex the Auditor Report along with the return of Income under sec 44AB of the act before the prescribed date of filing and also held that the assessee has failed to adduce any evidence for filing auditor report before due date. Being aggrieved by the order of Ld. CIT(A) assessee come up before you.

Held

Assessee has brought on record system generated acknowledgement of ITR, Minutes of AGM for FY 2017-18 and independent auditor report. The assessee has filed the return of income well before the due date. When Assessee has filed the independent audit report under Maharashtra Cooperative Societies Act and not required to file the report under section 44AB of the act, order of Ld CIT(A) is not sustainable in the eyes of law.

Conclude that on the basis of fact of the case and record produce before us case should be remand back to the AO to decide afresh after taking into account independent audit report and other documents placed on record. Appeal file by the assessee is allowed for statistical purpose.

Digite Inc. USA (Appellant) Vs ADIT (Respondent).

Citation: ITA NO. 260/DEL/2019, November 2022

'Sale of Software Product/Licenses is not Royalty and has not taxable '

Facts :

Assessee is a foreign company engaged in the business of development and sale of Project Management Software('PMS') Licenses to various customer all over the world. Assessee filed its return of income for the AY 2014-15 by declaring total income of Rs Nil. Case of the assessee was selected for scrutiny and accordingly notice u/s 143(2)& 142(1) was issued and served. AO through ITD System notice that the amount of Rs 1,49,48,277/- was received by the assessee and same was claimed by the assessee as non-taxable amount. Assessee was asked to show-cause why said receipt which was from license fees by granting provision of copyrighted software licenses be not taxed as Royalty under the provision of Income Tax Act and India-USA DTAA. During the proceeding assessee made detailed submissions inter alia contending that the amount received from various customers in India were not for any grant of copy right but was for merely using user license and was not for giving substantial right to reproduce the software or to copy or to duplicate the same. Submission of the assessee was not acceptable by the AO and passed the draft order u/s 144C(1)/143(3) of the act stating amount received to be taxable as Royalty. Being aggrieved by the draft order of the AO, assessee carried the matter before DRP who upheld the draft order of the AO. Being aggrieved by the order passed by the AO on direction of DRP assessee file an appeal before you. During submission before us assessee submit that the identical issue were involved in the case of the assessee for AY 2007-08,2009-10 to 2013-14 wherein AO treated such income as royalty.

Held

Issue involved in the present case is whether receipt of the amount would be treated as royalty and taxable in India or not. We find the identical issue arose in assessee's own case for A.Y. 2013-14 in ITA No.525/Del/2017 were bench of Tribunal decided the issue in favour of the assessee on relying on the decision of

- (1) Hon'ble Delhi High Court in the case of Director of Income Tax Vs. Infra Soft Limited reported in 220 taxman.com 273. Wherein it was held that What is transferred is neither the copyright in the software nor the use of the copyright in the software, but what is transferred is the right to use the copyright material or article which is clearly distinct from the rights in a copyright. The right that is transferred is not a right to-use the copyright but is only limited to the right to use the copyright material and the same does not give rise to any royalty income and would be business income.
- (2) Hon'ble Delhi High Court in the case of PCIT vs. M. Tech India Private Limited reported in 381 ITR 31 wherein it was held that where payments are made for purchase of software as

a product would be treated as a payment for purchase of software rather than payment for use or right to use software' to be considered as a royalty.

- (3) Hon'ble Madras High Court in the case of CIT Vs. Vinzas Solutions India Private Limited reported in 77 taxman.com 279 wherein it was held that "The provisions of Section 9(1) (vi) dealing with and defining royalty cannot be made applicable to a situation of outright purchase and sale of a product.

Bench of the Tribunal in case of the assessee for the AY 2013-14 was also rely on the following judgement of various bench of tribunal in the case of *ADIT (IT) Mumbai Vs. First Advantage Private Limited reported in 77 com 195*. *ACIT Vs. Landmarks Graphics Corporation reported in 87 com 311*. *Black Duck Software Inc Vs. DCIT reported in 86 com 62*. *Aspect Software Inc Vs. ADIT reported in 61 com 36*. Based on the above judgment it was held that the amount received from the customer for sale of the software or product/license is not in the nature of royalty and it's a business income and same was not taxable in India in absence of permanent establishment

ITAT concluded that there is no change in the facts and circumstances of the case and the issues involved in AY 2013-14 is same of AY 2014-15 hence decisions and the findings of the Tribunal for the AY 2013-14 will apply mutatis mutandis for this year also. Hence the payment received by the assessee from its customer is said to be from sale of software products/licenses which does not fall in the nature of 'royalty' as per Article 12(3), and therefore, same is not taxable in India.



WHETHER INPUT TAX CREDIT UNDER THE GST ACT CAN BE AVAILED ON INVOICE AFTER 30TH NOVEMBER FOLLOWING THE END OF THE FINANCIAL YEAR TO WHICH SUCH INVOICE PERTAINS?



Compiled by CA Bhavin Mehta

Many a times some of the taxpayers have filed their returns in Form-GSTR-3B belatedly. In some cases the returns are filed after 20th October (due date of filing of return of September) following the end of the financial year to which such return pertains. In the cases, where the returns are filed after 20th October, the revenue raises the objection and contest that the taxpayer would not be entitled to input tax credit due to restriction stipulated in sub-section (4) of section 16 of the CGST Act (provision of SGST Act is parimateria to CGST Act).

In the above background the provision of section 16(4) of the CGST Act is analyzed hereinafter. Sub-section (4) of section 16 is extracted below:

"(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the 1{thirtieth day of November} following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier:

PROVIDED that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice

or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.

ANALYSIS

A. **“Taking the input tax credit” is wide enough to cover recording the credit in the books of accounts.**

A.1 Reference is invited to section 34 before we advent to section 16(4). Sub-section (2) of section 34 provides for reduction of output tax liability where the credit note in relation to supply of goods or services is **declared in the return** not later than 30th November following the end of the financial year in which such supply was made.

A.2 As compared to section 34(2), sub-section (4) of section 16 provides for taking the input tax credit before the stipulated date. The provision states “A registered person shall not be entitled to **take input tax credit** in respect after the thirtieth day of November” The restriction applies to taking the input tax credit after 30th November and does not stipulate about declaring or taking the input tax credit in the **return**.

A.3 The registered person is under legal obligation to maintain books of accounts and records as per the provision of Chapter VIII of the CGST Act, 2017 and Chapter VII of the CGST Rules, 2017 regarding the transactions in respect of input tax credit availed (taken) and output tax liability. The “electronic credit ledger” is defined in section 2(46) and is referred to in section 49(2) of the Act, which provides for the manner in which ITC may be availed. Section 41(1) envisages that every registered person shall be entitled to take credit of eligible input tax, as self-assessed. Thus every assessee is under obligation to self-assess. Only thereafter, section 59 steps in, where under the registered person is obliged to self-assess the taxes payable under the Act and furnish a return for each tax period as specified under section 39 of the Act. Section 59 does make reference to Section 39, which deals with furnishing of returns, but the fact remains that for furnishing of returns, preparatory work has to be done by the assessee himself, which includes taking the ITC and adjusting against the output tax liability in the return. Thus, taking the ITC in the accounts and records maintained by the registered person should suffice the condition stipulated in sub-section (4) of section 16 of the Act.

A.4 The Hon’ble Supreme Court in the case of **UOI vs. Bharti Airtel Ltd. & Ors.** reported in **(2021) 131 taxmann.com 319 (S.C.)** held that the registered person is under legal obligation to maintain books of accounts and records as per the provisions of Act with regard to its output tax liability and ITC. The Hon’ble Court observed that registered person is obliged to do self-assessment of ITC, its eligibility and output tax liability including the balance amount lying in cash or credit ledger on the basis of his record and books of accounts required to be statutorily preserved and updated from time to time.

A.5 In the premises of above analysis, it can be derived that **taking the input tax credit in the books of accounts** of the registered person before 30th November following the end of the financial year to which such invoice pertains would be sufficient to claim the credit.

B. **Interest on delayed payment is payable on net amount of tax (output tax less ITC) paid through electronic cash ledger and declared in the return in Form GSTR-3B. This suggests input tax credit taken in books of accounts (up to 30th November) is allowed and can be adjusted from output tax liability.**

B.1 Section 50(1) of the CGST Act is extracted below:

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the

period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council:

PROVIDED that the interest on tax payable in respect of supplies made during a tax period and **declared in the return for the said period furnished after due date** in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, **shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.**

{Emphasis supplied}

In respect of return filed after due date the interest shall be payable on the amount paid by cash alone. Interest is payable where the department is deprived of the revenue at the right time. The input tax credit is aggregate amount of taxes paid on purchases on goods and services. Thus the input tax credit is advance payment of taxes which can be used against payment of taxes. If the words "take input tax credit" under section 16(4) is interpreted as taking the input tax credit in return, it would run counter to the provision of section 50 and would connote the enrichment of the State.

C. Late filing of return would invite levy of late fee. Impliedly, irregular filing of return is regularized upon payment of late fee.

C.1 Section 47 of the CGST Act provides for late fee when registered person fails to furnish the returns by the due date. Payment of late fee implies delay in filing the return is condoned. The moment a delayed act is pardoned, all the subsequent act is deemed to be pardoned. It would imply the return is filed in time when late is paid.

C.2 In this regard attention is invited to Calcutta High Court decision in the case of **Howrah Tax Payers' Association Vs. The Government of West Bengal and Anr.** with regard to constitutional validity of imposition of "late fee" under section 32(2) of the West Bengal Value Added Tax Act, 2003. The Hon'ble Court held as under:

*"10. In case of levying tax there is no quid pro quo between the Tax payer and the State. But element of quid pro quo is a must in case of imposing Fee. By virtue of impugned amendment, a dealer is entitled to get service indirectly from the authority upon payment of late fee. **His irregular filing of return is regularised upon payment of late fee** without being suffered from penal consequences which cannot be categorised as nothing but special service. Thus, **there exists quid pro quo in imposing late fee.***

11. In this context it is pertinent to mention here that though a fee must be co-related to the services rendered, such relationship need not be mathematical one even casual co-relationship in all that is necessary. The view of the Apex Court in (2005) 2 SCC 345 (referred to by the learned Tribunal at page 14 of the impugned judgement) removed all the doubts on this issue."

(Emphasis Supplied)

In the premises of above, input tax credit cannot be denied to the taxpayer for filing the returns in Form GSTR-3B after 30th November following the end of the financial year. Disallowing ITC under the grab of time barred is gross injustice to the otherwise rightful claim of the taxpayer. The technical provision of law cannot be applied mechanically without appreciating the scheme of the Act.

1 Substituted for "due date of furnishing of the return under section 39 for the month of September" w.e.f. 01.10.2022

Blood Donation Camp On 25th Dec. 2022 In Association with Tata Cancer Hospital



16th Dr. B. D. Vasani Saraswati Sanman Samaroh held on 25th Dec 2022 at MCF Club



Release of Silver Jubilee Special Edition Budget Publication



INVITATION

ENTRY FREE



Goregaon Sports Club

THE MALAD CHAMBER OF TAX CONSULTANTS

Cordially Invite you to attend

PUBLIC MEETING ON UNION BUDGET 2023

On Saturday 4th February 2023, Timing : 5.00 pm to 8.00 pm

-: SPEAKER:-

CA. Dinesh Kanabar
Budget Proposals
on Direct Taxes

CA. Manish Chokshi
Budget Proposals
on Capital Market

Adv. Bharat Raichandani
Budget Proposals
on Indirect Taxes

Venue : Goregaon Sports Club, Link Road, Malad (W), Mumbai - 400064.

Disclaimer : Though utmost care is taken about the accuracy of the matter contained herein, the Chamber and/or any of its functionaries are not liable for any inadvertent error. The views expressed herein are not necessarily those of the Chamber. For full details the readers are advised to refer to the relevant Acts, Rules and relevant Statutes.

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