



**The Malad
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Tax
Consultants**



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MCTC Bulletin

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President's Communiqué



Dear Members,

As I begin my innings as President of The Malad Chamber of Tax Consultants, which is a very powerful institute in western suburban of Mumbai, my heart swells with pride for being chosen for this enviable task. I thank all the members who have reposed faith in me to lead the Chamber.

Past Chairmen/Presidents, members of the chamber has run this Chamber successfully and I will also try to take this chamber at new heights and fulfil the object of the Chamber of spreading knowledge.

To improve the communication with members, we have formed a website committee under the Chairmanship of Past Chairman Shri Manish Chokshi for relaunching the Malad Chamber website.

During August and September members will be busy with Company and tax audits. However, what cannot be ignored is the continuous need to update ourselves on the subjects, so we have kept our First Inaugural meeting in the name of "Dr. Bharat D. Vasani inaugural study circle meeting" on 4th September, 2011 on Practical Issues of Tax & Company Audit including CARO. You are requested to attend it and make it a grand success.

I congratulate Shri Ashwin Tanna our immediate past president on successfully completing his tenure.

I would like to welcome suggestions from members for the subjects and speakers for study circle meetings as well as for the improvement of the working of the chamber.

Happy Ganesh Chaturthi

Id Mubark to all.

|| Jai Hind ||

With warm regards,

Brijesh Cholera
President

For Query & Submission of forms for Membership / Seminar please contact any of the following Office Bearers

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Life Membership Fees ₹ 1,500 • Ordinary Membership Fees ₹ 300 p.a. • Admission Fees : ₹ 100



SALES TAX UPDATE

By CA Bharat K. Gosar

NOTIFICATIONS ISSUED UNDER MAHARASHTRA VALUE ADDED TAX ACT, 2002 AND OTHER ALLIED ACTS.

1. PFT /2011/Adm-29/NTF dated 13-7-2011

Vide this Notification, the Commissioner of Profession Tax Act has extended the due date of profession tax payable by enrolled person for the year 2011-12. The due date is extended from 30th June, 2011 to 31st August, 2011 for those person who have already enrolled on or before 31st May, 2011.

2. VAT /AMD.1010/IB/PT/Admi-6

Vide this Notification, the Commissioner of Profession Tax Act has made it mandatory for all registered employers to upload profession tax returns in electronic mode in Form III-B and make the payment of the tax in challan No. MTR-6. This Notification is applicable from 1st August, 2011 and will cover all the periods starting on or after 1st April, 2006.

3. VAT 1511/CR-94/Taxation-1 dated 22-7-2011

Vide this Notification, the State Government has empowered three more banks to collect sales tax payments (VAT & CST) in electronics mode. These banks are (i) Oriental Bank of Commerce, (ii) Vijaya Bank and (iii) Andhra Bank. The Notification is effective from 22nd July, 2011.

SERVICE TAX UPDATE

By CA Rajkamal Shah

With regards to Commercial or Industrial Construction, Construction of Complex and Works Contract Service or for that matter any service provider, can issue an invoice, within fourteen days of the date when each event specified in the contract which require the service receiver to make any payment to the service provider is completed. This means that the Point of Taxation in respect of continuous supply of service will depend on completion of each event specified in the agreement which require service recipient to make payment to the service provider. Now the circular dated 18-7-2011 gives relief to the service provider to issue an invoice after the formalities of verification and passing of the invoice for payment by the service recipient is completed. Such activities of verification and passing of the invoice for payment may include activities like measurement, quantification, testing, etc. However, proper provisions to this effect should be made in the agreement or contract to provide the service. It has been specified that any flimsy or irrelevant ground for delay in issuance of the invoice shall not be accepted.

DIRECT TAX-LAW UPDATE

By CA Haresh P. Kenia

❑ **COMPULSORY DIGITAL SIGNATURE WHILE E-FILING OF INCOME TAX RETURN FOR INDIVIDUAL/HUF AND FIRMS TO WHOM PROVISIONS OF SECTION 44AB ARE APPLICABLE. {200 TAXMAN (S.T) 1}**

The CBDT *vide* notification No. 37/2011 dated 1-7-2011 gives Income tax (Sixth Amendment) Rules, 2011. It amends rule 12(3) of Income-tax Rules, 1962.

It provides that a firm required to furnish return in ITR-5 or Individual /HUF required to furnish return in ITR-4 and to whom the provisions of section 44AB are applicable are required to furnish the return for assessment year 2011-12 and subsequent years in the manner specified in rule 12(3)(ii) i.e. "furnishing the return electronically under digital signature".

The provisions are applicable for assessment year 2011-12 and subsequent year.

❑ **CREATION OF DIRECTORATE OF INCOME TAX (CRIMINAL INVESTIGATION) {199 TAXMAN (ST) 83}**

The Central Government *vide* notification No. 29/2011 dated 30th May, 2011 intimates the approval of the President of India for creation of Directorate of Income Tax (Criminal Investigation) to be known in short as DCI, in the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance. It comes with immediate effects.

The DCI will perform function in respect of criminal matters having any financial implication punishable as an offence under any Direct Tax Law including following

1. Chapter XXII of the income-tax Act, 1961
2. Chapter VIII of the wealth-tax Act, 1957

The detailed listing of functions which is required to be performed by DCI, in discharge of its responsibility under the Direct Tax laws are available in the above referred magazine.

The DCI will be headed by a director general of Income Tax (Criminal investigation), who will be officer of ranks of the chief commissioner of Income Tax and will be located in New Delhi

The DCI will have 8 directors of Income Tax (Criminal Investigation) located at New Delhi, Chandigarh, Jaipur, Ahmedabad, Mumbai, Chennai, Kolkata and Lucknow.

With respect to other details, one may refer to the above notification





□ **DTAA BETWEEN INDIA AND MOZAMBIQUE-SECTION 90 OF INCOME-TAX ACT, {199 TAXMAN (ST) 86}**

The Central Government *vide* notification No. 30 dated 31st May, 2011, notified, in exercise of power conferred by section 90 of Income-tax Act, agreement between the Government of the Republic of India and the Government of the Republic of Mozambique for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income.

It notifies that all the provisions of the said agreement shall be given effect to in the Union of India with effect from 1st April, 2012.

□ **SECTION 10(15)(i) OF INCOME-TAX ACT EXEMPTION—INCOME BY WAY OF INTEREST, ETC. ON BONDS, SECURITIES ISSUED BY CENTRAL GOVERNMENT {199 TAXMAN (ST) 110}**

In exercise of power conferred under section 10(15)(i) of Income-tax Act, the Central Government exempted the Income received by way of interest on securities and bonds, Saving Certificate, etc *vide* notification number GSR 607(E) dated 9th June, 1989.

The Central Government *vide* notification No 32/2011 dated 3/6/2011 amends the notification GSR 607(E) dated 9th June, 1989 and restricts the interest on post office Saving Bank account to the extent of ₹ 3,500/- in the case of individual and ₹ 7,000/- in case of Joint account

□ **CONSTITUTION OF A COMMITTEE TO EXAMINE WAYS TO STRENGTHEN LAWS TO CURB GENERATION OF BLACK MONEY IN INDIA, ITS ILLEGAL TRANSFER ABROAD AND ITS RECOVERY {199 TAXMAN (ST) 119}**

OFFICE MEMORANDUM NO. 291/15/2011-IT (INV. I), DATED 27-5-2011

1. It has been decided with the approval of competent authority to constitute a committee to examine ways to strengthen laws to curb the generation of black-money in India, its illegal transfer abroad and its recovery. The Committee shall consist of the following officers:—
 1. Chairman, CBDT – Chairman of Committee
 2. Member (L&C), CBDT – Member
 3. Director, ED – Member
 4. DG, DRI – Member
 5. DG Currency – Member
 6. Joint Secretary (FT&TR), CBDT – Member
 7. Joint Secretary, MoL – Member
 8. Director, FIU-IND – Member
 9. CIT (Inv), CBDT – Member Secretary
2. The Committee shall examine the existing legal and administrative framework to deal with the menace of generation of black money through illegal means including, *inter alia*,
 - a) Declaring wealth generated illegally as national asset;
 - b) Enacting/amending laws to confiscate and recover such assets; and
 - c) Providing for exemplary punishment against its perpetrators.
3. The Committee shall consult all stakeholders and submit its report within a period of six months

□ **MASTER CIRCULAR—COLLECTION OF DIRECT TAXES—OLTAS {200 TAXMAN (ST) 27}**

The RBI has issued the master circular number RBI/2010-11/87 dated 1st July, 2010 on the above subject which was issued to facilitate quick reference to all the extant instructions issued on the subject at one place. This master circular has been now updated with the important instructions issued till end June, 2011. This circular may also be downloaded from website www.mastercirculars.rbi.org.in



FORTHCOMING EVENT

Inaugural Study Circle Meeting organized under Dr. Bharat D. Vasani Study Circle Fund.

Day & Date	: Sunday, 4th September, 2011
Time	: 10.00 a.m. to 12.30 p.m.
Venue	: SNTD College, Liberty Garden, Malad (West), Mumbai-400 064
Speaker	: CA Jayant P. Gokhale
Subject	: Practical Issues in Tax & Company Audit Including CARO
Chief Guest	: MLA Shri Yogeshbhai Sagar



THE MALAD CHAMBER OF TAX CONSULTANTS

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		Yatin Rangwala				

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Company Law Settlement Scheme, 2011

General Circular No. 59 /2011

F. No. 2/11/2011-CL V
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhavan, Dr. R.P. Road, New Delhi,
Dated the 05th Aug, 2011

To
All Regional Director,
All Registrars of Companies.

Subject: Company Law Settlement Scheme, 2011

Sir,

It has been observed that a large number of companies are not filing their due statutory documents (i.e. Balance Sheets and Annual Returns) timely with the Registrar of Companies. Due to this, the records available in the electronic registry are not updated and thereby are not available to the stakeholders for inspection. Further, due to not filing the documents on time, companies are burdened with additional fee, facing the prosecutions and being debarred from filing other documents electronically as provided in Circular No. 33/2011 dated 01.06.2011 also.

2. In order to give an opportunity to the defaulting companies to enable them to make their default good by filing such belated documents and to become a regular compliant in future, the Ministry, in exercise of the powers under Section 611(2) and 637B (b) of the Companies Act, 1956 has decided to introduce a Scheme namely, "Company Law Settlement Scheme, 2011," condoning the delay in filing documents with the Registrar, granting immunity from prosecution and charging additional fee of 25 percent of actual additional fee payable for filing belated documents under the Companies Act, 1956 and the rules made there under. The details of the Scheme are as under:
 - (i) The scheme shall come into force on the **12th Aug, 2011** and shall remain in force up to **31st Oct, 2011**.
 - (ii) **Definitions** - In this Scheme, unless the context otherwise requires, -
 - (a) "Act" means the Companies Act, 1956 (1 of 1956);
 - (b) "company" means a company registered under the Companies Act, 1956 and a foreign company falling under section 591 of the Act;
 - (c) "defaulting company" means a company registered under the Companies Act, 1956 and a foreign company falling under section 591 of the Act, which has made a default in filing of documents on the due date(s) specified under the Companies Act, 1956 and rules made there under;
 - (d) "designated authority" means the Registrar of Companies having jurisdiction over the registered office of the company.
 - (iii) **Applicability**: - Any "defaulting company" is permitted to file belated documents, which were due for filing till **30.06.2011**, in accordance with the provisions of this Scheme;
 - (iv) **Manner of payment of fees and additional fee on filing belated document for seeking immunity under the Scheme** - The defaulting company shall pay statutory filing fees as prescribed under the Companies Act and rules made there under along with an additional fee of 25 percent of the actual additional fee standardised under sub-section (2) of Section 611 of the Companies Act, 1956, payable on the date of filing of each belated document;
 - (v) **Withdrawal of appeal against prosecution launched for the offences**- If the defaulting company has filed any appeal against any notice issued or complaint filed before the competent court for violation of the provisions under the Act in respect of which application is made under this Scheme, the applicant shall before filing an application for issue of immunity certificate, withdraw the appeal and furnish the proof of such withdrawal along with the application;
 - (vi) **Application for issue of immunity in respect of document(s) filed under the scheme** - The application for seeking immunity in respect of belated documents filed under the Scheme may be made electronically in the Form annexed, after closure of Scheme and after the document(s) are taken on file, or on record or approved by the Registrar of Companies as the case may be, but not after the expiry of six months from the date of closure of the Scheme. There shall not be any fee payable on this Form;
 - (vii) **Order by designated authority granting immunity from the penalty and prosecution** - The designated authority shall consider the application and upon being satisfied shall grant the immunity certificate in respect of documents filed in the Scheme;
 - (viii) **Scheme not to apply to certain documents —**
 - (a) This Scheme shall not apply to the filing of documents other than the following documents:—
 - Form 20 B** – Form of filing annual return by a company having a share capital
 - Form 21 A** – Particulars of annual return for the company not having share capital
 - Form 23AC & 23ACA** – Form for filing Balance Sheet and Profit & Loss account
 - Form 66 - Form for submission of Compliance Certificate with the Registrar
 - (b) This Scheme shall not apply to companies against which action under sub-section (5) of section 560 of the Act has been initiated by the Registrar of Companies;
 - (ix) After granting the Immunity, the Registrar concerned shall withdraw the prosecution(s) pending if any before the concerned Court(s);
3. At the conclusion of the Scheme, the Registrar shall take necessary action under the Companies Act, 1956 against the companies who have not availed this Scheme and are in default in filing of documents in a timely manner.

Yours faithfully,
(Kamna Sharma)
Assistant Director



Managing Committee 2011-12



Left to Right

Seated : Pravin Shah, Janak Rawal, Kishor Vanjara, Sachin Gandhi (Vice President), Brijesh Cholera (President), Vishal Shah (Hon.Treasurer), Yatin Rangwala, Atul Ruparelia, Ashwin Tanna

Standing : Jayprakash Tiwari, Janak Vaghani, Adarsh Parekh, Ketan Soneji, Tejas Shah, Utpal Patel, Dilip Parekh, Raj Shah

(Not in the Picture : Manoj Vasani, Vipul Somaiya, Kishor Hapani, Ankit Kapadia, Manish Chokshi)

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