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BASICS OF AUDIT : MANAGEMENT REPRESENTATION LETTER (ISA 580)

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Management Representation Letter explained

“Representation made by management to the auditors during the course of an audit, either unsolicited or in response to specific inquiries.”

While conducting an audit, the management of the auditee make representation to the auditors several times and on several occasions. Some of these representations are general (related to responsibility of management for preparation and presentation of financial statements), some are specific (related to assertions of items of financial statement) and some are unsolicited. Some critical issues in respect of Management Representation Letter are – How it can be used as audit evidence, process of evaluating and documenting it and action to be taken if management refuses to provide representation and doubts as to the reliability of Management Representation Letter.

The auditors needs an acknowledgement from management about observance of its responsibility towards preparation, presentation and approval of Financial Statements. (Management Signature on Financial Statement is one such evidence and another such evidence is Management Representation Letter.



Management Representation as an Audit Evidence: Matters on which an auditor wants representation of management is a matter his professional judgment. As a matter of Fact Management Representation Letter cannot substitute other evidences that the auditor can reasonably expect to be available. However in certain other matters where no other audit evidence exist Management Representation is a sufficient appropriate audit evidence. Examples of matter where alternate audit evidence exist are – valuation of inventories and fixed assets, sale and purchases etc. Example where no other audit evidence may exist are – Holding of Investment as Short Term/ Long Term or Complete recording of all transaction and event.

Where an auditor has obtained management representation on matter material to the financial information, He should:

- ▶ Seek Corroborative Audit Evidence (Out Side or Inside)
- ▶ Evaluate the reliability of representation considering Management's Competence, Integrity and Due Care.
- ▶ Whether representation have been made by the well informed persons.

Revised ISA 580 had following two other important black letter requirements :

- ▶ If a representation by management is contradicted by other audit evidences, the auditor should investigate the circumstances and, when necessary, reconsider the reliability of other representations made by management.
- ▶ If management refuse to provide a representation that the auditor considers necessary, this constitutes scope limitation and the auditor should express qualified opinion or disclaimer of opinion.

Other Basic elements of Management Representation : (A). Should be addressed to the auditor, (B). Dated the same date as the auditor's report or date prior to it and (C). Signed by member of management with prime responsibility (e.g. CEO or CFO) for preparation of financial statement and who has knowledge in this respect.



Various Forms of written representation :

- ▶ A representation from management.
- ▶ A letter from auditors outlining the auditor's understanding of management's representation, duly acknowledged and confirmed by management.
- ▶ A duly authenticated copy of relevant meeting of board of director or similar bodies.

Draft of SA 580 issued by ICAI (Main Text excluding Explanations and Explanations) :

Introduction Scope of SA

1. This Standard on Auditing (SA) deals with the auditor's responsibility to obtain written representations from management and, where appropriate, those charged with governance.

Written Representations as Audit Evidence

2. Audit evidence is all the information used by the auditor in arriving at the conclusions on which the audit opinion is based.³ Written representations are necessary information that the auditor requires in connection with the audit of the entity's financial statements. Accordingly, similar to responses to inquiries, written representations are audit evidence. (Ref: Para. A1)
3. Although written representations provide necessary audit evidence, they do not provide sufficient appropriate audit evidence on their own about any of the matters with which they deal. Furthermore, the fact that management has provided reliable written representations does not affect the nature or extent of other audit evidence that the auditor obtains about the fulfillment of management's responsibilities, or about specific assertions.

Effective Date

4. This SA is effective for audits of financial statements for periods beginning on or after 1st April, 2009.



5. *The objectives of the auditor are:*

- (a) To obtain written representations from management and, where appropriate, those charged with governance that they believe that they have fulfilled their responsibility for the preparation of the financial statements and for the completeness of the information provided to the auditor;
- (b) To support other audit evidence relevant to the financial statements or specific assertions in the financial statements by means of written representations, if determined necessary by the auditor or required by other SAs; and 3 SA 500, "Audit Evidence", paragraph 5 (c). SA 580 4
- (c) To respond appropriately to written representations provided by management and, where appropriate, those charged with governance, or if management or, where appropriate, those charged with governance do not provide the written representations requested by the auditor.

Definition

- 6. For purposes of the SAs, the following term has the meaning attributed below: Written representations – A written statement by management provided to the auditor to confirm certain matters or to support other audit evidence. Written representations in this context do not include financial statements, the assertions therein, or supporting books and records.
- 7. For purposes of this SA, references to "management" should be read as "management and, where appropriate, those charged with governance." Furthermore, in the case of a fair presentation framework, management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework; or the preparation of financial statements that give a true and fair view in accordance with the applicable financial reporting framework.



Requirements Management from Whom Written Representations Requested

8. The auditor shall request written representations from management with appropriate responsibilities for the financial statements and knowledge of the matters concerned. (Ref: Para. A2-A6)

Written Representations about Management's Responsibilities

Preparation of the Financial Statements

9. The auditor shall request management to provide a written representation that it has fulfilled its responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework, including where relevant their fair presentation, as set out in the terms of the audit engagement.⁴ (Ref: Para. A7-A9, A14, A22)

Information Provided and Completeness of Transactions

10. The auditor shall request management to provide a written representation that: 4 SA 210, "Agreeing the Terms of Audit Engagements," paragraph 6(b)(i) Written Representations 5 SA 580 (a) It has provided the auditor with all relevant information and access as agreed in the terms of the audit engagement,⁵ and (b) All transactions have been recorded and are reflected in the financial statements. (Ref: Para. A7-A9, A14, A22)

Description of Management's Responsibilities in the Written Representations

11. Management's responsibilities shall be described in the written representations required by paragraphs 9 and 10 in the manner in which these responsibilities are described in the terms of the audit engagement.

Other Written Representations

- 12.12. Other SAs require the auditor to request written representations. If, in addition to such required representations, the auditor determines that it is necessary to obtain one or more written representations to support other audit evidence relevant to the financial statements or one or more specific assertions in the financial statements, the auditor shall request such other written representations. (Ref: Para. A10-A13, A14, A22)

Date of and Period(s) Covered by Written Representations

13. The date of the written representations shall be as near as practicable to, but not after, the date of the auditor's report on the financial statements. The written representations shall be for all financial statements and period(s) referred to in the auditor's report. (Ref: Para. A15-A18)

Form of Written Representations

14. The written representations shall be in the form of a representation letter addressed to the auditor. If law or regulation requires management to make written public statements about its responsibilities, and the auditor determines that such statements provide some or all of the representations required by paragraphs 9 or 10, the relevant matters covered by such statements need not be included in the representation letter. (Ref: Para. A19-A21)

Doubt as to the Reliability of Written Representations and Requested Written Representations Not Provided

Doubt as to the Reliability of Written Representations

15. If the auditor has concerns about the competence, integrity, ethical values or diligence of management, or about its commitment to or enforcement of 8 SA 210, "Agreeing the Terms of Audit Engagements," paragraph 6(b)(iii). SA 580 6 these, the auditor shall determine the effect that such concerns may have on the reliability of representations (oral or written) and audit evidence in general. (Ref: Para. A24-A25)

16. In particular, if written representations are inconsistent with other audit evidence, the auditor shall perform audit procedures to attempt to resolve the matter. If the matter remains unresolved, the auditor shall reconsider the assessment of the competence, integrity, ethical values or diligence of management, or of its commitment to or enforcement of these, and shall determine the effect that this may have on the reliability of representations (oral or written) and audit evidence in general. (Ref: Para. A23)

17. If the auditor concludes that the written representations are not reliable, the auditor shall take appropriate actions, including determining the possible effect on the opinion in the auditor's report in accordance with SA 7056, having regard to the requirement in paragraph 19 of this SA.



Requested Written Representations Not Provided

18.If management does not provide one or more of the requested written representations, the auditor shall:

- (a) Discuss the matter with management;
- (b) Re-evaluate the integrity of management and evaluate the effect that this may have on the reliability of representations (oral or written) and audit evidence in general; and
- (c) Take appropriate actions, including determining the possible effect on the opinion in the auditor's report in accordance with SA 705, having regard to the requirement in paragraph 19 of this SA.

Written Representations about Management's Responsibilities

19.The auditor shall disclaim an opinion on the financial statements in accordance with SA 705 if: (Ref: Para. A26-A27)

- (a) The auditor concludes that there is sufficient doubt about the integrity of management such that the written representations required by paragraphs 9 and 10 are not reliable;
or
- (b) Management does not provide the written representations required by paragraphs 9 and 10. *

GST CASE LAW COMPENDIUM

SEPTEMBER 2023 EDITION

CA. RITESH ARORA
PARTNER, RITESH ARORA & ASSOCIATES

1. Whether ITC can be denied to the recipient without conducting a proper investigation of the supplier?

No, the Honorable Calcutta High Court in *Suncraft Energy Private Limited and Another v. The Assistant Commissioner, State Tax [MAT 1218 of 2023 dated August 02, 2023]* set aside the order of reversing excess credit availed in Form GSTR-3B as compared to Form GSTR-2A and held that the demand notice issued to the assessee for reversing the ITC could not be sustained without proper inquiry into the supplier's actions.



The Honorable Calcutta High Court observed that the issuance of a demand notice on the recipient of service on account of a mismatch in Form GSTR-2A and Form GSTR-3B ITC cannot be sustained without any investigation being done at the end of the supplier whose invoices are not reflecting in Form GSTR-2A. Further opined that only in exceptional cases, such as collusion between the recipient and the supplier or the supplier's absence or closure of business, proceedings can be initiated against the recipient.



The Honorable Court relied upon the Judgment of the Honorable Supreme Court in Union of India v. Bharti Airtel Ltd. and Ors. (2022) 4 SCC 328 wherein the court held that Form GSTR-2A is only a facilitator for taking a confirmed decision while doing such self-assessment. Non-performance or non-operability of Form GSTR-2A or for that matter, other forms will be of no avail because the dispensation stipulated at the relevant time obliged the registered persons to submit the return based on such self-assessment in Form GSTR-3B manually on electronic platform.

Author's Comment:-

This is a welcome and a landmark judgment by the Honorable Court. Very rightly, it has been ordered that without launching any investigation into the defaulting supplier, no demand can be raised from the recipient. If the parallel proceedings are carried out on both the defaulting supplier and recipient, then it would lead to double taxation and violate Article 265 of the Constitution of India.

Important to note that for such issues, no demand can be raised u/s 61 of the CGST Act, 2017 i.e. scrutiny of returns.

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2. Whether criminal proceedings can be initiated under IPC even in cases where GST law prescribes punishment for the same offense?

Yes, The Honorable Jharkhand High Court in Anupam Kumar Pathak v. The State of Jharkhand and Ors. [W.P. (Cr.) No. 141 of 2022 dated July 04, 2023] held that the FIR logged and criminal proceeding initiated under Sections 120B/406/ 420/471 of the Indian Penal Code ("IPC") cannot be quashed merely because of the reason that the offense is covered under GST law.



The Honorable Jharkhand High Court relied upon the judgment of the Honorable Supreme Court of India in Jayant and Others v. State of Madhya Pradesh [(2021) 2 SCC 670] wherein the court held that in case where the violator is permitted to compound the offenses on payment of penalty as per of Section 23A(1), considering the Section 23A(2) of the Mines and Minerals (Development and Regulation) Act, 1957 (“the MMDR Act”), there shall be no further proceedings against the offender in respect of the offenses punishable under the MMDR Act or any rule made thereunder so compounded. However, the bar under Section 23A (2) of the MMDR Act shall not affect any proceedings for the offenses under the IPC, such as Sections 379 and 414 of the IPC and the same shall be proceeded without any restriction.

The Honorable Court held that the dispute in the case is related to the forging of invoices and bills without any transaction and it was found that there was such offence committed by the Petitioner. Since there is no bar for prosecution under IPC merely because the provisions of GST law prescribe punishment.

Author’s Comment:-

Very rightly the Honorable Court has held that there is no such bar in the statute to preclude from initiating proceedings under the Indian Penal Code (IPC).

Section 131 of the CGST Act, 2017, Chapter XIX states that any penalty imposed or confiscation made under the GST Act will not prevent proceedings under any other law for the time being in force.

It is a herculean task to prove the allegations under any other law, without bringing home the allegations levied under the GST law. This law is too complicated for other agencies like the police to frame the charges.

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3. Whether the Revenue Department confiscate the goods of the assessee based on the proceedings initiated against the supplier of the assessee?

No, The Honorable Andhra Pradesh High Court in M/s Arhaan Ferrous and Non-Ferrous Solutions Pvt. Ltd. v. Deputy Assistant Commissioner [Writ Petition No.15481 of 2023 dated August 03, 2023] held that the assessee is responsible only to the extent of establishing that he bonafide purchased goods from the supplier for valuable consideration after verifying the GST registration of the said supplier on the GST portal.

The Honorable Andhra Pradesh High Court opined that it is clear that the proceedings for the detention of goods can be initiated while the goods are in transit in contravention of provisions of the CGST Act. In the instant case, the Respondent may initiate proceedings against the Supplier under Section 130 of the CGST Act because of his absence at the given address and not holding any business premises at the provided address. However, the Respondent cannot confiscate the goods of the Petitioner merely on the ground that the Petitioner happens to purchase goods from the said Supplier.

The Honorable Court noted that the claim made by the Petitioner of purchase of goods is highly doubtful as the physical existence of the said supplier is questioned. Thus, the Respondent can initiate proceedings under Section 129 of the CGST Act against the Petitioner and conduct an inquiry by allowing the Petitioner to establish their case.

Further held that the Petitioner's responsibility will be limited to the extent of establishing that he bona fide purchased goods from the Supplier for valuable consideration after verifying the GST registration of the said supplier on the GST portal.

Author's Comment:-

Confiscation is not an emergency proceeding, unlike seizure. Only the offending articles (liable to confiscation) can be confiscated. Every instance of non-payment of tax, even under special circumstances of section 74 does not support confiscation U/s 130.

SCN u/s 130 must be issued to the right person with an allegation supported by evidence that identified goods "Offending Articles" are liable to confiscation by showing how to ingredients listed in any of the clauses u/s 130 (1) are fulfilled.

Determination that any goods are "liable" for confiscation is an irreversible step.

In the present case, the goods being transported are duly recorded in books of accounts; therefore they cannot be under no circumstances regarded as “Secreted” and “Offending Articles” liable to be confiscated.

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4. Whether the loan facility provided exclusively to the credit card holder be considered a credit card service and thereby exigible for GST?

No, the Honorable Calcutta High Court in Ramesh Kumar Patodia v. City Bank N.A. and Ors. [APO 10/2023 with WPO 547/2019 dated July 25, 2023] held that the loan facility availed by a credit card holder, where being a credit card holder is a condition for eligibility, is not considered a credit card service. Instead, it is treated as a standard loan which is exempt under GST.

The Honorable Calcutta High Court observed that the agreement between the Bank and the Petitioner cannot be enforced in light of a well-settled principle of law that mere acceptance of a condition prohibited by law does not make the said condition, enforceable in law and noted that the loan was advanced by a cheque and not by using the credit card. Being a credit card holder was merely an eligibility criterion for availing of such a loan facility. The advanced loan and its repayment along with interest were an altogether separate transaction from the credit card facility offered by the Bank.

Further noted that the Banks have discretion whether to give a loan to a credit card holder but once it chooses to grant a loan to a credit card holder it has to treat the loan similar to other types of loan, and cannot treat the same as credit card facility and charge GST on it.

The Honorable Court held that the transaction of granting of loan was a service that could not be termed as a credit card service and thus not eligible for the GST being exempt as per Sl. No. 28 of the Notification.

The court directed the Bank and other Respondents to refund the IGST paid by the Petitioner.

**Author's Comment:-**

This is a remarkable judgment by the Honorable Court. The Honorable Supreme Court in Govind Saran Ganga Saran's [2022 – TIOL – 589 – SC – CT] case stated that 4 pillars of taxation together constitute the cornerstone for the levy.

In this particular scenario, the tax must not have been collected. The credit card holders who availed loan facility must revisit their statements and check if the bank has charged GST on such interest amount or not. If charged, the refund must be claimed

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5. Whether Section 129 (1)(b) of the UPGST Act can be invoked when the owner of the goods comes forward?

No, the Honorable Allahabad High Court in M/s. Margo Brush India & Ors. v. State of U.P [Writ Tax No. 1580 of 2022 dated January 16, 2023] set aside the penalty order passed under Section 129(1)(b) of the Uttar Pradesh Goods and Services Tax Act, 2017 ("the UPGST Act") by the adjudicating authority and held that penalty under Section 129(1)(b) of the UPGST Act was unjustified and untenable since the owner has come forward for payment of penalty.

The Honorable Allahabad High Court observed that the Petitioner was present and had accepted the ownership of the seized goods and held that in light of the facts of the case and the Circular, the imposition of a penalty under Section 129(1)(b) of the UPGST Act was not justified, as the owner of the goods comes forward for payment of penalty. Only a penalty as per Section 129(1)(a) of the UPGST Act can be levied which is an amount equivalent to 200% of the tax payable.

Author's Comment:-

It is a case of gross violation of the due process laid in the statute and unwarranted abuse of authority to confirm demand u/s 129(1)(b) of the Act. Moreover, the CBIC Circular dated December 31, 2018, has been issued to clarify to treat the consignor as a deemed owner in case the goods are accompanied by invoices. Since, in this case, the Petitioner was a consignor who accepted the ownership of goods, the penalty order passed under Section 129(1)(b) of



the UPGST Act was not correct.

A similar judgment has been passed by the Honorable Allahabad High Court in case of Bhawani Traders Pvt. Ltd. v. State of Uttar Pradesh [Writ Tax No. 854 of 2023 dated July 24, 2023] wherein it is held that if the assessee comes forward and is willing to pay the penalty for the detained goods, the Revenue Department cannot issue penalty order under section 129(1)(b) of the Central Goods and Services Tax Act, 2017.

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6. Hostels and PG accommodation services attract 12% GST

The AAR, Karnataka, in the case of Srisai Luxurious Stay LLP [Ruling No. KAR ADRG 25/2023 dated JULY 13, 2023] ruled that hostel and PG accommodation cannot be considered equivalent to residential accommodation and thus such services are not eligible for exemption and accordingly are exigible to GST @12%.

The AAR Karnataka concerning the exemption of services observed that neither the service exemption notification nor the Central Goods and Services Tax Act, 2017, and rules made there under define the term 'residential dwelling'. However, it was observed that the education guide on taxation services interprets 'residential dwelling' based on normal trade parlance to mean a residential accommodation intended for permanent stay, excluding guest houses or lodges excluding places meant for temporary stay.

Held that the accommodation services provided by the Applicant are akin to the guest house and lodging services, and thus do not qualify as 'residential dwellings' and accordingly, not eligible for exemption under Sl. No. 12 of the service exemption notification.

Regarding additional services offered by the Applicant, the AAR observed that services such as meals and other facilities are optional and not integral to the main accommodation service and the Applicant is liable to pay GST on such services.

Regarding payment of tax under RCM the authority firstly observed that the Applicant has taken the building on rent from the owner of the building (landlord) and carried out business from such building and Stated that a new entry 5AA has been inserted vide



notification no. 05/2022- Central Tax (Rate) dated July 18, 2022, in the principal notification no. 13/2017- Central Tax (Rate) dated June 28, 2017, which states that the registered recipient would be liable to pay GST under RCM for 'service by way of renting of a residential dwelling to a registered person'.

Held that the Applicant who is a registered person is liable to pay GST under RCM on the rental payment made to the landlord of the residential property.

Author's comments:

A similar ruling was passed by the AAR, Uttar Pradesh in the case of M/s V S Institute & Hostel Private Limited [AR No. UP ADRG -26/2023 dated May 08, 2023]. Although the ruling pronounced by both the AAR is only binding on the Applicants and the officers pronouncing the ruling. However, this would certainly impact the hostel industry.

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7. Whether the cash that does not form part of the stock in trade of the business can be seized during search proceedings under GST?

No, The Honorable Supreme Court in the matter of State Tax Officer v. Shabu George (IB Special Leave Petition (SLP) No.27670/2023 dated July 31, 2023] dismissed the SLP filed by the Revenue Department against the order of the Honorable Kerala High Court ordering the Revenue Department to release the cash seized during the search since such cash does not forms part of stock in trade of business.

The Honorable Supreme Court dismissed the appeal of the Revenue Department and held that the court is not inclined to interfere with the judgment and order of the High Court.

Author's Comment:-

It is important to note that even cash must be 'secreted' to qualify for the seizure but, more importantly, cash is not 'goods liable to confiscation' under section 130(1) but are 'things' which are considered "useful or relevant" by the Authorized Officer to carrying out "any further proceedings". What, therefore, can be the 'use or relevance' of cash to be seized? There is a

popular, mysterious, and erroneous understanding that 'cash' is illicit if discovered in search proceedings. Officers tend to seize cash without even ascertaining to whom it belongs.

'Cash' seizure does not directly point to proceeds from unaccounted sales. That would have been easy but the Legislative wisdom is that (i) 'Evasion of tax is a must for proceedings under section 67 to be with the jurisdiction and lawful and (ii) No presumption flows in favor of the Revenue, especially, when cash may be treated to be 'things' and not 'consideration from supply'. After all, 'things' seized can only be if they are "useful or relevant" for that Authorized Officer in carrying out "any further proceedings".

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8. Whether communication to freeze a bank account be considered a valid attachment order under Section 83 of the CGST Act?

No, The Honorable Delhi High Court in *M/s. Redamancy World v. Senior Intelligence Officer* [W.P. (C) 6208/2019 dated July 31, 2023] held that the communication letter sent by the Directorate General of Goods and Services Tax Intelligence ("DGGI") to the assessee's bank and customers, directing them not to make payments for the goods supplied by the petitioner, was not legally authorized, being not issued in requisite Form DRC-22.

The Honorable Delhi High Court observed that no order in Form GST DRC-22 was issued to the petitioner under Section 83 of the CGST Act and the communication sent to various customers of the petitioner, restraining them from making payments for goods supplied by the petitioner, was without authority of law.

The Honorable Court noted that Section 83 of the CGST Act empowers the Commissioner to issue orders for provisional attachment of assets, including bank accounts, of the taxpayer only when necessary to protect the interests of Revenue. However, In the Present case, there was no specific noting in the files indicating that such action was necessary.

Author's Comment:-

This welcome decision by the Honorable Delhi High Court and it comes to the resume of the taxpayers and once again the Rule of Law Stands tall against the over-passionate administration.



The Revenue Department has to understand that this kind of approach renders the due process "laid down in the statute superfluous, unnecessary, and nugatory, which is impermissible in the law.

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9. Whether the Revenue Department cancel GST registration from a retrospective date, even before the date of filing of an application for cancellation by Petitioner?

No, The Honorable Delhi High Court in the matter of Ashish Garg v. Assistant Commissioner of State Goods and Services Tax [W.P.(C) 6652 of 2023 dated July 20, 2023] held that although the Revenue Department has the discretion to cancel GST registration from a retrospective date but doing so without valid justification constitutes the arbitrary exercise of power.

The Honorable Delhi High Court noted that as per section 29 of the Central Goods and Services Tax Act, 2017 ("the CGST Act"), the Adjudicating Authority has the discretion to cancel the registration from a retrospective date, however, the said power cannot be exercised arbitrarily.

The Honorable Court observed that there is no material on record to justify such retrospective cancellation of GST registration by the Adjudicating Authority and opined that the Petitioner cannot be asked to file returns for the period after he had closed down his business.

Author's Comment:-

This is an applaudable and much-needed judgment by the Honorable High Court of Delhi. Cancellation of registration from an earlier date, although, permitted u/s 29 of the GST Act, must not be resorted to arbitrarily. Such cancellation would lead to disruption of whole credit claims and hardships will be faced by the taxpayers who have already availed bonafide credit. If such extraordinary power has to be exercised by the Proper Officer, it must be well thought out, reasoned order based on documentary evidence in consensus with rule 21.

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ACTIVITIES - NOVEMBER, 2023



One Day Workshop on Standards on Auditing
Speaker - CA. Jomon K George, Topic - Overview of SAs, Audit Planning & Documentation,
Speaker - CA. Survajith S Krishnan, Coimbatore, Topic - Reporting Standards and Case Studies
Organized by Auditing Assurance and Standards board of ICAI. - 10.11.2023



Hands on Training on Advanced Excel and Tally , Venue - Hotel Paramount Tower, Kozhikode
Speaker - CA. Uttamchand P. Jain, Chennai, Topic - Audit in and around Tally
Speaker - CA. Amal George, Trichur, Topics - 1.Introduction to Pivot Table in Excel, 2.Use of AI in audit
3. Introduction to Power Query & Power BI.
Organized by Digital Accounting and Assurance Board of ICAI. - 18.11.2023



Join meeting with GMI - Interaction with District Collector - 10.11.2023



Women CA meeting

HOLIDAYS - DECEMBER, 2023

Date & Day	Particulars
25.12.2023 Monday	Christmas



UPCOMING PROGRAMME DECEMBER, 2023

2

CPE Seminar on Networking & Branding of CA

Speaker - CA. Rekha Uma Shiv , Member, SIRC

Venue - ICAI Bhawan, Kozhikode

18

Seminar on Ethical Standards

Venue - ICAI Bhawan, Kozhikode

Contributions to e-newsletter

Contributions in the form of articles, poems, jokes, travelogues etc. are invited from members for consideration in the monthly e-Newsletter. Interested members may email their contribution to icaikoznewsletter@gmail.com along with name, membership number and mobile number.



SUB REGIONAL CONFERENCE OF SIRC

Hosted by
**Kozhikode Branch of
ICAI**

Saturday 13th January 2024
at Hotel Appolo Dimora, Kozhikode

**Eminent
Speakers
from all over
the country**

**Chartered Accountants from
across South India will
participate in the conference**

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Account No: **57007555895**

Bank : **SBI, Mavoor Road, Calicut Branch**

Type of Account - **SB**

IFSC : **SBIN0070561**

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10min space for presentation

Co-sponsor **Rs. 50000**

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5min advertisement in Venue in LED Wall
Name is banners, and all print and digital media
2 standees
5min space for presentation

Gift sponsor **Rs. 50000**

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