



**THE KOLHAPUR BRANCH OF
WIRC OF THE INSTITUTE OF
CHARTERED
ACCOUNTANTS
OF INDIA**



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Income Tax

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CA Sushant Gundale
Chairman

Chairman's Communication

Dear Professional Colleagues,

“Success in no accident. It is hard work, perseverance, learning, studying, sacrifice and most of all love of what you are doing or learning to do.

In the month of May we have successfully conducted the 3hrs. CPE Program on “Audit of Urban Co-op Banks, Co-op Society, RBI Circular and Master Directions’ this program was Hosted by Amravati Branch Jointly with Kolhapur, Ahmednagar, Akola, Jalgoan Branches of WIRC of ICAI.

Two Study Circle meeting of Stock Market have been conducted and had a good discussion regarding the technical analysis, soon will come up with a good intra day trading system. Which will be shared will all.

In the month of June Kolhapur branch has arranged the RRC in Goa from 10th June to 12th June, had got a good response regarding the same and the RRC got full in couple of days from the announcement. It is going to be conducted in RIVA BEACH RESORT.

With the academics the extra curricula activities are also most important. So we are planning to arrange Turf Football Tournament for the CA Members and Students.

27th June has been announced as the MSME day. We will be celebrating the same by conducting a 3hrs. CPE the session will be as follows

- a. Session with MSME Directors of DIC Kolhapur or Regional Director and their Staff with Various Schemes for MSMEs and Role of Cas.
- b. Session with Zonal Manager and Credit with MSME Funding and Policies of Bank.

Thank You

CA SUSHANT GUNDALE
CHAIRMAN



KOLHAPUR BRANCH OF WIRC OF ICAI

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CA Saanvi Ahuja

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CA Dipesh Gundesha
CA Gangadhar Haldikar

CA Sanjay Vhanbatte
CA Ajinkya Jagoje
CA Pradeep Patankar

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CA Onkar Rashinkar
CA Vaijayanta Chaugule



The “लोच्या” (Lochya) of (Extra) Sincere Reporting Clause 16 of TAR

CA Sanjay Vhanbatte

- Clause 16 of form 3CD, requires reporting in respect of items not credited to Profit and Loss Account, being:
 - The items falling within the scope of section 28
 - The proforma credits, drawbacks, refunds of duty----
 - Escalation claims accepted the previous year
 - any other item of income**
 - Capital receipts
- There is exactly similar reporting in ITR-3, ITR-5 and ITR-6 in PART A-OI ‘Other Information’ section. Clause 5 of the said PART A-OI is as under:

5	Amounts not credited to the profit and loss account, being -					
a	the items falling within the scope of section 28	5a	0			
b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	0			
c	escalation claims accepted during the previous year	5c	0			
d	any other item of income	5d	7,670			
e	capital receipt, if any	5e	18,750			
f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f		26,420		

- The above two reporting details (in clause 16(a) to 16(d) of Form 3CD and in Clause 5 of PART-A-OI) are compared with the Sl.No.23 of Sch. BP in ITR. Sl.No.23 of Schedule BP is:
Any other item of addition under section 28 to 44DA
- If there is any mismatch, the same attracts adjustment under section 143(1)(a). Sample example of such adjustments is as under:

Incorrect Claim u/s 143(1)(a)(ii)						
Sl.No.	Schedule	Error Description	Amount in ₹			
			In Income Tax Return	As Computed	Variance	
1	Schedule OI, BP	In Sch BP, Sl.No.23 should be minimum of sum of amounts entered at Sl.No. 5a to 5d of Schedule Part A-OI	7,670	0	7,670	



5. It is generally for years being interpreted by majority CA fraternity that clause 16(d) covers not only items of income which are chargeable to tax under the head 'Profits and Gains from Business or Profession (PGBP) but also income falling under other heads such as income from other sources, house property income and for that matter even exempt income. I may call it a sincere or rather extra-sincere reporting with literal and broader interpretation of clause 16(d) which prima facie sounds to include all items of income whether falling under the head 'PGBP' or otherwise. We have been accordingly and painstakingly reporting all such types of incomes in Clause 16(d) which we found credited to the capital accounts of the proprietor/partners.
6. his interpretation of majority of ours has attracted intimations from CPC u/s 143(1) (For AY 2021-22 for the first time) making prima facie adjustments in respect of the mismatch as discussed above. And the **catch** apparently lies here.
7. If one refers to the instructions under the respective forms of ITR the requirement seems to be restricted only to income falling under the head 'PGBP'. I have extracted Instruction for ITR 3 for AY 2021-22 which read as under:

Instruction For AY 2021-22

Item No.14 to item No.19, list various disallowances of expenses debited to the P&L account whereas item No.20 to 25 provide for additions of deemed incomes under various provisions of the Act. **Out of these, item No.23 is the residual column for entering any other type of income to be added and it should be minimum of Sr no. (5a to 5d) of Schedule OI.** Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No.24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No.26.

For ready reference and comparison, Instruction for A Y 2020-21 in this respect is given hereunder. A close reading of the highlighted portion would make the discerning reader realize the problem of the abundance of intimations generated by the CPC for this year for the first time in respect of this mismatch.

Instruction for AY 2020-21

Item No.14 to item No.19, list various disallowances of expenses debited to the P&L account whereas item No.20 to 25 provide for additions of deemed incomes under various provisions of the Act. **Out of these, item No.23 is the residual column for entering any other type of income to be added.** Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No.24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No.26.

8. There is this change of interpretation/requirement on the part of the Income Tax Department effective A Y 2021-22. However, if one refers to the Guidance Note of ICAI on Tax Audit (Latest edition now available is of 2014) as to the requirements of reporting in respect of Clause 16(a) to 16(d), it is manifestly clear that the reporting requirement is to be restricted only to the items of income falling under the head 'PGBP' and nothing else. This position of Guidance Note of ICAI is since 2014 and may be even prior to this. Para 25.1 which is relevant in this respect reads as under:

25.1 Under this clause various amounts falling within the scope of section 28 which are not credited to the profit and loss account are to be stated. The information under sub-clauses (a), (d) and (e) of clause (16) is to be given with references to the entries in the books of account and records made available to the tax auditor for the purpose of tax audit under section 44AB. Sub-clauses 16 (b), (c) & (d) require information in respect of items which may also be covered under section 28 and as such will also fall in clause 16 (a). However, those items which are reported in clauses 16 (b), (c) and (d) need not be reported in clause 16(a). The tax auditor may obtain a management representation in writing from the assessee in respect of all items falling under this clause.



It is quite clear from the above that reporting in clause 16(a) to 16(d) is to be restricted only to the items of income falling under the head “PGBP” and income falling under the heads such as the following items credited to capital account of the proprietor/partners are not required to be reported under this clause:

- a. Interest on saving/FD
- b. Rental income
- c. Agricultural income
- d. Dividend income etc.

9. Since income falling under other heads like other sources or House Property Income having already been offered to tax by all of us under the respective heads this adjustment is resulting in doubly taxing the same income, which cannot be an acceptable proposition and hence the grievance.
10. Now that most of us have received the intimations and rectification requests have been turned down by the CPC almost in all cases (as per my feedback from many of us) the moot question is what the appropriate solution for the problem is?
11. If the case is of un-auditable assessee, the problem can be solved simply by revising the ITR by deleting the reporting in Clause 5(a) to 5(d) in Part A-OI- Other Information. But the main problem is in respect of assessee who is liable to audit u/s 44AB and Form 3CD has been filed in his case with due reporting against Clause 16(a) to 16(d) as discussed herein above.
12. One of the solutions is to file appeal or revision petition u/s 264 against the intimation. However, both of them being lengthy and costly, may not be acceptable to the assessee, given the consequences of either of the options.
13. Another practical approach, which some of us have already opted for, is to revise the Tax Audit Report (TAR) by deleting the reporting in Clause 16(d) with corresponding deletion of reporting against clause 5(d) in ITR in Part A-OI. However the concern raised is - whether such revision of audit report is permissible?
14. Rule 6G of Income Tax Rules which is amended last year effective A Y 2021-22 allows revision of TAR only in respect of payments made after the filing of the TAR but before the due date of filing returns in respect of which disallowance attracts u/s 40 or section 43B. Hence revision for the mismatch of Clause 16(d) is not in accordance with the Income Tax Rules.
15. The Guidance Note on Tax Audit of ICAI in para 13.11 provides for revision of tax audit reports. It has been stated in the Guidance Note that the TAR should not be normally revised. However revision of the Tax Audit Report is permitted on any of the following grounds viz:
 - i. Revision of accounts of a company after its adoption in Annual General Meeting.
 - ii. Change of law e.g., retrospective amendment.
 - iii. Change in interpretation, e.g. CBDT Circular, judgments, etc.
16. Therefore the precise point of this article is whether the revision of TAR for amending reporting under clause 16(d) will be in accordance with the clause at Sr.No. iii above i.e. change in interpretation. In my opinion-YES. As discussed above, there is change in the instruction in ITR, in respect of item at Sr.No.23 in Schedule BP which now mandates that it should be minimum of items reported at Clause 5(a) to 5(d) in Part A-OI Other Information which again directly compares with Clause 16(a) to 16(d) of the TAR.



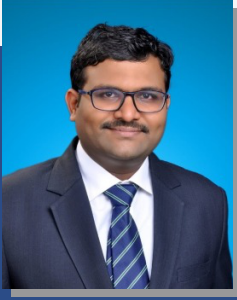
17. This change in the instruction is not on account of any corresponding change in any law, or wording in the form. Precisely, CBDT interpreted the reporting requirement in respect of these clauses till A Y 2020-21 as to be including income falling under all heads and not restricted to 'PGBP'. Suddenly, from this year, the interpretation of the CBDT (as found in the changes in the instructions to ITR- as reported above) has changed effective A Y 2021-22 about which most of us were unaware. Now that CBDT interprets the reporting requirement to be restricted only to items falling under 'PGBP', there is change in interpretation and hence revision of TAR for this reason would be well within the permissible grounds as per Guidance Note of ICAI on Tax Audit.

18. Kind attention is drawn to para 13.12 of the Guidance Note in this respect which reads as under:

13.12 In case where a member is called upon to report on the revised accounts, then he must mention in the revised report that the said report is a revised report and a reference should be made to the earlier report also. In the revised report, reasons for revising the report should also be mentioned.

19. These are my opinions. Suggestions/discussion welcome/invited.





GST Notifications Circulars June 2022

(CA. Gangadhar V Haldikar)

GST Updates

1. Due date for furnishing the return in FORM GSTR-3B for the month of April, 2022 is extended till the 24th day of May, 2022.
[Notification No. 05/2022 -Central Tax]
2. Due date for payment of GST for the month of April, 2022 in case of Quarterly return filers is extended till the 27th day of May, 2022.
[Notification No. 06/2022 -Central Tax]
3. Late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022
[Notification No. 07/2022 -Central Tax]





Accounting Standards AS 9 and Ind AS 115

CA Pradeep Patankar
CA, Dip IFR (ACCA, London)

Continuing to the series of checklist of disclosure as per AS and Ind AS, in this edition, let's go through Disclosure required to be made for Revenue Recognition (AS 9) and Revenue from Contracts with Customers (Ind AS 8)

I have compiled a check list for disclosures to be made in financial statements as per AS and Ind AS.

AS 9 : Checklist for Disclosure of Revenue Recognition

<p>Para 10 of AS 9</p>	<p>Revenue from sales or service transactions should be recognised when the requirements as to performance set out in paragraphs 11 and 12 are satisfied, provided that at the time of performance it is not unreasonable to expect ultimate collection. If at the time of raising of any claim it is unreasonable to expect ultimate collection, revenue recognition should be postponed.</p> <p>Explanation:</p> <p>The amount of revenue from sales transactions (turnover) should be disclosed in the following manner on the face of the statement of profit and loss:</p> <table border="1" data-bbox="453 1115 1422 1301"> <tr> <td>a)</td> <td>Turnover (Gross)</td> <td>xx, xx, xxx</td> </tr> <tr> <td>b)</td> <td>Less : Excise Duty/GST</td> <td>xx, xx, xxx</td> </tr> <tr> <td>c)</td> <td>Turnover (Net)</td> <td>xx, xx, xxx</td> </tr> </table> <p>The amount of excise duty to be deducted from the turnover should be the total excise duty for the year except the excise duty related to the difference between the closing stock and opening stock. The excise duty related to the difference between the closing stock and opening stock should be recognised separately in the statement of profit and loss, with an explanatory note in the notes to accounts to explain the nature of the two amounts of excise duty.</p>	a)	Turnover (Gross)	xx, xx, xxx	b)	Less : Excise Duty/GST	xx, xx, xxx	c)	Turnover (Net)	xx, xx, xxx
a)	Turnover (Gross)	xx, xx, xxx								
b)	Less : Excise Duty/GST	xx, xx, xxx								
c)	Turnover (Net)	xx, xx, xxx								
<p>Para 14.1 of AS 9</p>	<p>In addition to the disclosures required by Accounting Standard 1 on 'Disclosure of Accounting Policies' (AS 1), an enterprise should also disclose the circumstances in which revenue recognition has been postponed pending the resolution of significant uncertainties.</p>									

Ind AS 115 Checklist for Disclosure of Disclosure of Revenue from Contracts with Customers

<p>Para 110 of Ind AS 115</p>	<p>The objective of the disclosure requirements is for an entity to disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. To achieve that objective, an entity shall disclose qualitative and quantitative information about all of the following:</p> <ul style="list-style-type: none"> (a) its contracts with customers (see paragraphs 113-122); (b) the significant judgements, and changes in the judgements, made in applying this Standard to those contracts (see paragraphs 123-126); and (c) any assets recognised from the costs to obtain or fulfil a contract with a customer in accordance with paragraph 91 or 95 (see paragraphs 127-128).
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<p>Para 113 of Ind AS 115</p>	<p>An entity shall disclose all of the following amounts for the reporting period unless those amounts are presented separately in the statement of profit and loss in accordance with other Standards:</p> <ul style="list-style-type: none"> (a) revenue recognised from contracts with customers, which the entity shall disclose separately from its other sources of revenue; and (b) any impairment losses recognised (in accordance with Ind AS 109) on any receivables or contract assets arising from an entity's contracts with customers, which the entity shall disclose separately from impairment losses from other contracts.
<p>Para 115 of Ind AS 115</p>	<p>In addition, an entity shall disclose sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with paragraph 114) and revenue information that is disclosed for each reportable segment, if the entity applies Ind AS 108, Operating Segments.</p>
<p>Para 116 of Ind AS 115</p>	<p>An entity shall disclose all of the following:</p> <ul style="list-style-type: none"> (a) the opening and closing balances of receivables, contract assets and contract liabilities from contracts with customers, if not otherwise separately presented or disclosed; (b) revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period; and (c) revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (for example, changes in transaction price).
<p>Para 119 of Ind AS 115</p>	<p>An entity shall disclose information about its performance obligations in contracts with customers, including a description of all of the following:</p> <ul style="list-style-type: none"> (a) when the entity typically satisfies its performance obligations (for example, upon shipment, upon delivery, as services are rendered or upon completion of service), including when performance obligations are satisfied in a bill-and-hold arrangement; (b) the significant payment terms (for example, when payment is typically due, whether the contract has a significant financing component, whether the consideration amount is variable and whether the estimate of variable consideration is typically constrained in accordance with paragraphs 56-58); (c) the nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (i.e., if the entity is acting as an agent); (d) obligations for returns, refunds and other similar obligations; and (e) types of warranties and related obligations.
<p>Para 120 of Ind AS 115</p>	<p>An entity shall disclose the following information about its remaining performance obligations:</p> <ul style="list-style-type: none"> (a) the aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period; and (b) an explanation of when the entity expects to recognise as revenue the amount disclosed in accordance with paragraph 120(a), which the entity shall disclose in either of the following ways: <ul style="list-style-type: none"> (i) on a quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations; or (ii) by using qualitative information.



<p>Para 123 of Ind AS 115</p>	<p>An entity shall disclose the judgements, and changes in the judgements, made in applying this Standard that significantly affect the determination of the amount and timing of revenue from contracts with customers. In particular, an entity shall explain the judgements, and changes in the judgements, used in determining both of the following:</p> <ul style="list-style-type: none"> (a) the timing of satisfaction of performance obligations (see paragraphs 124-125); and (b) the transaction price and the amounts allocated to performance obligations (see paragraph 126).
<p>Para 124 of Ind AS 115</p>	<p>For performance obligations that an entity satisfies over time, an entity shall disclose both of the following:</p> <ul style="list-style-type: none"> (a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and (b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services.
<p>Para 125 of Ind AS 115</p>	<p>For performance obligations satisfied at a point in time, an entity shall disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services.</p>
<p>Para 126 of Ind AS 115</p>	<p>An entity shall disclose information about the methods, inputs and assumptions used for all of the following:</p> <ul style="list-style-type: none"> (a) determining the transaction price, which includes, but is not limited to, estimating variable consideration, adjusting the consideration for the effects of the time value of money and measuring non-cash consideration; (b) assessing whether an estimate of variable consideration is constrained; (c) allocating the transaction price, including estimating stand-alone selling prices of promised goods or services and allocating discounts and variable consideration to a specific part of the contract (if applicable); and (d) measuring obligations for returns, refunds and other similar obligations.
<p>Para 128 of Ind AS 115</p>	<p>An entity shall disclose all of the following:</p> <ul style="list-style-type: none"> (a) the closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 91 or 95), by main category of asset (for example, costs to obtain contracts with customers, pre-contract costs and setup costs); and (b) the amount of amortisation and any impairment losses recognised in the reporting period.
<p>Para B87 of Ind AS 115</p>	<p>Paragraph 114 requires an entity to disaggregate revenue from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. Consequently, the extent to which an entity's revenue is disaggregated for the purposes of this disclosure depends on the facts and circumstances that pertain to the entity's contracts with customers. Some entities may need to use more than one type of category to meet the objective in paragraph 114 for disaggregating revenue. Other entities may meet the objective by using only one type of category to disaggregate revenue.</p>
<p>Appendix E, Para 6</p>	<p>All aspects of a service concession arrangement shall be considered in determining the appropriate disclosures in the notes. An operator and a grantor shall disclose the following in each period:</p> <ul style="list-style-type: none"> (a) a description of the arrangement; (b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (e.g. the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined); (c) the nature and extent (e.g. quantity, time period or amount as appropriate) of: <ul style="list-style-type: none"> (i) rights to use specified assets; (ii) obligations to provide or rights to expect provision of services;



	<p>(iii) obligations to acquire or build items of property, plant and equipment;</p> <p>(iv) obligations to deliver or rights to receive specified assets at the end of the concession period;</p> <p>(v) renewal and termination options; and</p> <p>(vi) other rights and obligations (e.g. major overhauls);</p> <p>(d) changes in the arrangement occurring during the period; and</p> <p>(e) how the service arrangement has been classified.</p>
Appendix E, Para 6A	An operator shall disclose the amount of revenue and profits or losses recognized in the period on exchanging construction services for a financial asset or an intangible asset.





Compliance Calendar for June 2022

Co-Authors: CA Prasanna Kamble and Pratiksha of Kunte & Chaugule

Sr.No	Particulars	Due Date
1	Due date for deposit of Tax deducted/collected for the month of May, 2022. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07-Jun-22
2	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of April, 2022	14-Jun-22
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of April, 2022	14-Jun-22
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of April, 2022	14-Jun-22
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of April, 2022	15-Jun-22
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of April, 2022	15-Jun-22
6	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2022	15-Jun-22
7	First instalment of advance tax for the assessment year 2023-24	15-Jun-22
8	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2021-22	15-Jun-22
9	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2022	15-Jun-22
10	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2021-22	15-Jun-22
11	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2021-22	29-Jun-22
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2022	30-Jun-22
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2022	30-Jun-22
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2022	30-Jun-22
15	Return in respect of securities transaction tax for the financial year 2021-22	30-Jun-22
16	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2022	30-Jun-22



Sr.No	Particulars	Due Date
17	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2021-22	30-Jun-22
18	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2021-22	30-Jun-22
19	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2021-22. This statement is required to be furnished to the unit holders in form No. 64B	30-Jun-22
20	Furnishing of Equalisation Levy statement for the Financial Year 2021-22	30-Jun-22
21	Due date for payment of Provident Fund, ESI contribution for employers who have paid wages to their employees for May 2022.	15-Jun-22
22	Due date of PF filing return for month of May 2022.	25-Jun-22
23	Due date for payment of PT for the month of May where tax liability is more than Rs.100,000/-. (Monthly)	30-Jun-22
24	Due date for LLP form no. 11 (Annual Return)	30-Jun-22
25	GSTR-8 (For the month of May, 2022)	10-Jun-22
26	GSTR-7 (For the month of May, 2022)	10-Jun-22
27	GSTR-1 (For the month of May, 2022)	11-Jun-22
28	IFF (Optional) (For the month of May,2022)	13-Jun-22
29	GSTR-6 (For the month of May, 2022)	13-Jun-22
30	GSTR-3B (For the month of May, 2022)	20-Jun-22
31	GSTR-5 (For the month of May, 2022)	20-Jun-22
32	GSTR-5A (For the month of May, 2022)	20-Jun-22





Kolhapur Branch of WIRC of ICAI Details of Programme Held in the Month of May, 2022

	Date		Programme Name	Topic	Students/ Members	Speakers name	Venue	CPE Hours
	From	To						
1	02-05-2022	20-05-2022	ICITSS - Orientation	Physical KOP-OP-32	Students	-	ICAI Bhawan, Kolhapur	-
2	07-05-2022	07-05-2022	Amravati Branch jointly with Kolhapur Branch is organising VCM on Capacity Building Measures for Practitioners	1. Audit of Urban Co - Op Bank, RBI Circular and Master Direction 2. All about Housing Society Formation, audit, compliances, Return and Taxation	Members	1. CA Sunil Nagaonkar 2. CA Ramesh Prabhu 3. CA Prakash Sharma 4. CA Purushottamla Khandelwal	Zoom Meeting App	3 Hrs
3	30-05-2022	06-06-2022	Mock Test Series - II	Foundadion Course	Students	-	ICAI Bhawan, Kolhapur	-