

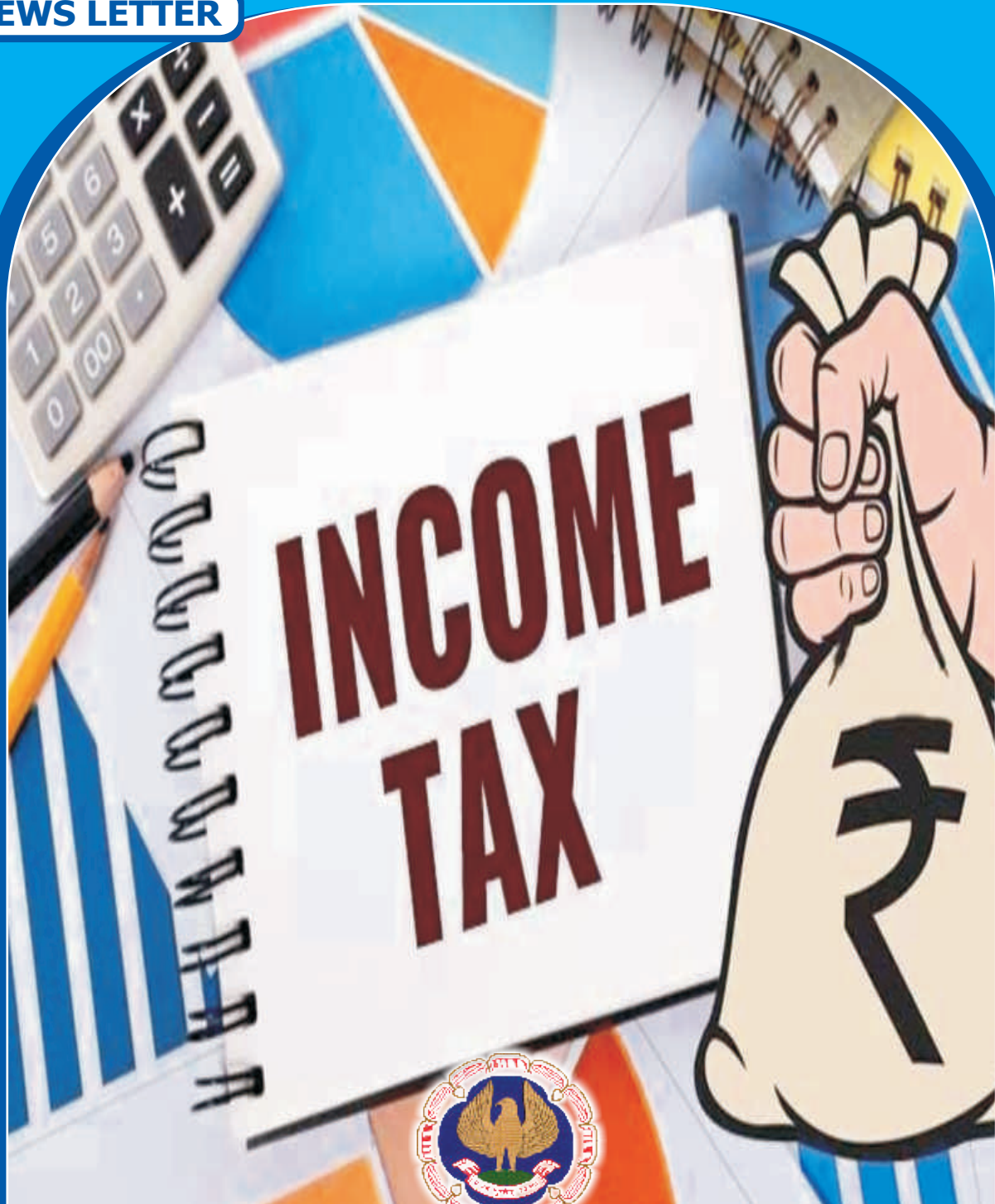
**GHAZIABAD BRANCH
OF CENTRAL INDIA REGIONAL COUNCIL OF ICAI**



CA FLYER

(August - September 2019 Vol. 6)
[For Private Circulation Only]

E- NEWS LETTER



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EDITORIAL BOARD



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FROM THE DESK OF CHAIRMAN



Respected Professional Colleagues!

“All you need is the plan, the road map and the courage to press on to your destination”

- Earl Nightingale

August had been a hectic month for all of us. Perhaps, we all got some relief after extension of due date of GST annual Return and audit. But we all should be prepared for more roller coaster rides, because the due date for GST Annual Return and audit for FY 2018-19 is 31st December, 2019 until the Government extends the same, from October-19 the new GST Returns will come into action in a full-fledged way, last date for claiming unclaimed ITC, issuing debit/credit Notes and rectifications of errors done in GST Returns and most importantly the due date of Tax audit for the FY 2018-19 is 30th September 2019, as well as we all have to comply with other Compliances like filing of GSTR-1/3B for the month of Aug-2019, payment of Advance Tax, as deadline is 15th September, 2019.

So we must be cautious while discharging our duties keeping in view the stringent Expectations of the regulators and it should be decently planned, how we will comply with all the due dates.

As usual our branch has organized CA Students' Conference, conducted seminar on Tax Audit Report and latest amendment in Direct Tax. Moreover, Distributed literacy kit to underprivileged students at Balika Nagar Nigam inter College, Mehrauli, Gzb, Launched New Mobile App of ICAI Ghaziabad, conducted live webcast on silent features of the Companies (Amendment Act, 2019) and Live webcast on Commonly Found Non Compliance of CARD, 2016.

I congratulate all the toppers (of CA Final & Intermediate examinations held in May-2019) of our Ghaziabad Branch and I also congratulate those who became the member of the Institute and who passed CA intermediate exams.

Further, I would like to mention few lines for those who could not succeed, **“Failure is not a permanent Experience, You must rise above it and choose to be better than you were a moment ago, changing and growing is what makes you win.”**

We always welcome your suggestions, and request you to take active participants in the activities of the branch.

Thank you so much.

With Warm Regards,

CA Manoj Singh
Chairman - ICAI Ghaziabad.
ICAI Ghaziabad Branch
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Goods and Service Tax (GST) Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019



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Namaskar Respected Members

Welcome to A One Stop Solution for Liquidation of Past Dispute Resolutions and Tax Dues Amnesty for Assesseees having Central Excise & Service Tax Legacy Disputes from further proceedings and legal prosecutions providing Benefits under the Scheme with total waiver of Penalty, Late Fees and Tax Reliefs for Cases in Past Litigations, Appeal, SCN's, Enquiries, Investigations, Audit, Tax Arrears and Tax Payable in past Returns not Paid with Tax Dues Quantified.

Scheme Validity from 1st September 2019 to 31st December 2019

Benefits under the Scheme

1. Cases Pending in Litigation, Appeal, SCN's, Enquiries, Investigations and Audit with Tax Dues Quantified.

Tax Payable

(a)	Duty Less than INR 50.0 Lakhs	30%
(b)	Duty Greater than INR 50.0 Lakhs	50%

2. Cases Pending in Tax Arrears and Tax Payable in Returns but not Paid

Tax Payable

(a)	Duty Less than INR 50.0 Lakhs	40%
(b)	Duty Greater than INR 50.0 Lakhs	60%

3. Cases with Show Cause Notices for Penalty and Late Fees Only Tax Relief under the Scheme – 100%

4. Voluntary Disclosures – Tax Payable – 100%

5. Exclusions from the Scheme:-

- ❖ Cases in respect of excisable goods set forth in the Fourth Schedule to the Central Excise Act, 1944 (this includes tobacco and specified petroleum products)
- ❖ Cases for which the taxpayer has been convicted under the Central Excise Act, 1944 or the Finance Act, 1944
- ❖ Cases involving erroneous refunds
- ❖ Cases pending before the Settlement Commission.

6. Resolving 1.5 Lakh Assesseees Under Litigations involving INR 3.75 Lakh Crores

Authors' Analytics

"GST Revenue Collection by the Government for the period from 1.4.2019 to 31.08.2019 is estimated at INR 5,14,378 Crores.

Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019

“Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 has been introduced vide Financial Bill No. 2 Bill 2019 is a one time measure for liquidation of past disputes of Central Excise, Service Tax and 29 other indirect tax enactments. Our Finance Minister Smt. Nirmala Sitharaman, placed the finance budget on 5th of July 2019, which was the 1st Finance budget of this new Government, introduced a new amnesty scheme in the name of ‘Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019’.

Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019

Sr. No.	Section	Particulars
1.	120	Short Title and commencement
2.	121	Definitions
3.	122	Application of scheme to indirect tax enactments
4.	123	Tax Dues
5.	124	Relief available under scheme
6.	125	Declaration under scheme (Form SVLDRS-1) [Rule 3(1)]
7.	126	Verification of declaration by designated committee
8.	127	Issue of statement by designated committee - Form SVLDRS-2 [Rule 6(3)], Form SVLDRS-2A [Rule 6(4)], Form SVLDRS-2B [Rule 6(5)], Form SVLDRS-3 [Rule 6(2)] - Discharge Certificate u/s 137(8) Form SVLDRS 4 [Rule 9]
9.	128	Rectification of errors
10.	129	Issue of discharge certificate to be conclusive of matter and time period
11.	130	Restrictions of scheme
12.	131	Removal of doubts
13.	132	Power to make rules
14.	133	Power to issue orders, instructions, etc
15.	134	Removal of difficulties
16.	135	Protection to officers

Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 – Salient Features

[Central Board of Indirect Taxes and Customs (CBIC), Notification No. 05/2019 Central Excise-NT, New Delhi, the 21st August, 2019]

In exercise of the powers conferred by section 132(1) & (2) of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government has introduced the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019.

Rule 1:- Short Title and Commencement

Rule 2:- Definitions

Rule 2(a):- "Scheme"

Rule 2(b):- "Section"

Rule 2(c):- "Form"

- Rule 3:- Form of declaration under section 125 – Form SVLDRS -1
- Rule 4:- Auto acknowledgement (ARN)
- Rule 5:- Constitution of designated committee
- Rule 6:- Verification by designated committee and issue of estimate, etc.-

Rule 6(1) :- Verification by Designated Committee

Rule 6(2):- Form SVLDRS-3

Rule 6(3):- Form SVLDRS-2

Rule 6(4):- Form SVLDRS-2A

Rule 6(5):- Form SVLDRS-2B

Rule 6(6):- Form SVLDRS-3

Rule 7:- Form and manner of making the payment

Rule 8:- Proof of withdrawal of appeal from High Court or Supreme Court

Rule 9:- Issue of discharge certificate

Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019

Forms SVLDRS – 1, 2, 2A, 2B, 3 and 4

As per Notification No. 05/2019 Central Excise-NT, New Delhi, the 21st August, 2019 and as per G.S.R. 588(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 132 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby making the rules and forms annexed to the Rules as defined under Rule 2(c) of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules 2019.

The Forms under the Scheme are as follows:

1. Form SVLDRS-1
Declaration under section 125 of the Finance Act (No. 2), 2019 read with rule 3 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019
2. Form SVLDRS-2
Estimate under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee
3. Form SVLDRS-2As
Written submissions, waiver of personal hearing and adjournment under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019
4. Form SVLDRS-2B
Intimation of personal hearing after adjournment under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019
5. Form SVLDRS-3
Statement under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee
6. Form SVLDRS-4

Discharge Certificate for Full and Final Settlement of Tax Dues under section 127 of the Finance (No. 2) Act, 2019 read with rule 9 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Vision

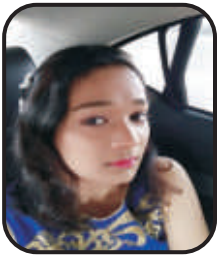
“Chartered Accountants are Spearheading Professional Excellence as Trusted and Independent Professional Leaders with World Class Competencies & Capabilities in Financial Reporting, Global IFRS, Financial Audit, Direct Tax, Goods and Services Tax, International Taxation, Public Finance, Financial Information Systems & Technologies, Management Consultant, Business Advisory and Government Revenue Advisory in Nation Building.”

“Save Environment, Great India Green India, Save Earth Green Earth, Save Climate Green Climate,

“Social Equality, Social Respect, Peace, Development, Democracy & Governance”

“Karma is the Dharma of Life, Dharma is the Karma of Life & “Karma Niyati is the Philosophy of Life”

Ind AS 115- A new standard that raises many bars! “Revenue from contracts with customers”



CA Surbhi Bansal

ACA, CS, M.Com (F&T), B.Com(H)

As the saying goes “We cannot become what we want by remaining what we are.”

Remember AS 9? Remember Ind AS 18? Remember guidelines pertaining to Revenue recognition? If the answer to the above is “yes”, then forget all these as the new era has arrived. The proof of this statement is that after more than 10 years of work, in May 2014, the International Accounting Standards Board (IASB) and Financial Accounting Standards Board (FASB) published their largely converged standards on revenue recognition. In convergence with IFRS, the Ministry of Corporate Affairs (MCA) issued Companies (Indian Accounting Standards) Amendment Rules, 2018 (‘Amendment Rules’) via notification dated 28th March, 2018 to further amend Companies (Indian Accounting Standards) Rules, 2015 to implement Ind AS 115, Revenue from Contracts with Customers, which is effective from accounting period beginning on or after 1st April, 2018.

The actual impact on each company will depend on their specific customer contracts and how they have applied existing Standards. For some, it will be a significant shift, while others may see only minor changes. The companies also have to carefully evaluate the transition provisions of the standard and come up with the right approach to manage investor communications about how revenue forecasts shall impact the financial statements.

KEY FEATURES

1. Replaces Ind AS 18 “Revenue” and Ind AS 11 “Construction contracts”.
2. Guides the way of recognition of revenue at a point of time or over time.
3. Revenue from Contracts with Customers means

revenue recognition from a contract for transfer of goods and services.

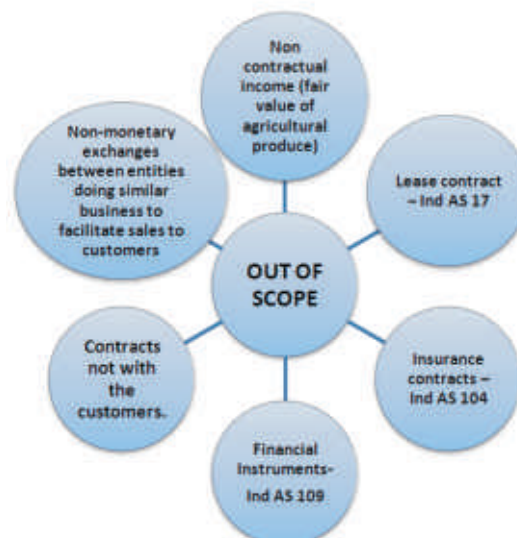
4. Revenue is recorded at an amount that reflects the consideration the entity expects to be entitled to in exchange for those goods or services.
5. A ‘customer’ is defined as ‘a party that has contracted with an entity to obtain goods or services that are an output of the entity’s ordinary activities in exchange for consideration.’

APPLICABILITY

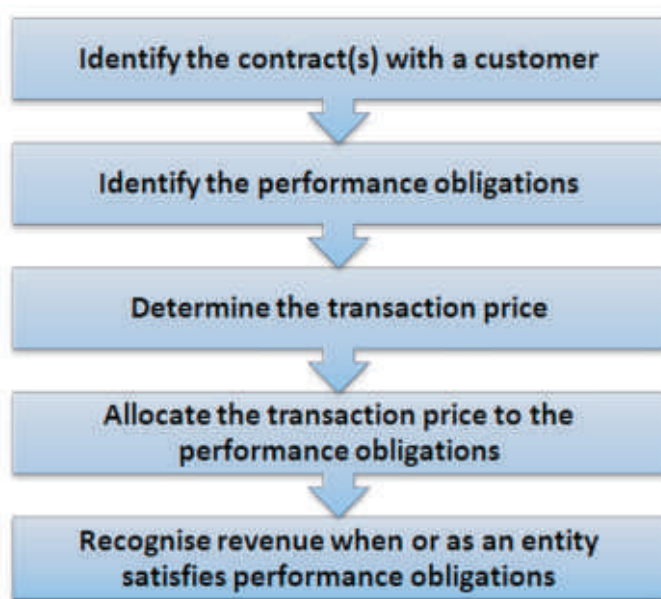
Revenue from contracts with customers including contracts for

- Sales of goods
- Rendering of services, including construction services
- Licensing of intellectual property
- Exchanges of non-monetary assets

EXCLUSIONS



Step by step revenue recognition principle



The break down of the above procedure in simple detailed manner:

1) **Identify the ‘contract’**, which is defined as ‘an agreement between two or more parties that creates enforceable rights and obligations.’

Meaning:

- The contract has commercial substance.
- The parties have approved the contract and are committed to perform their respective obligations.
- Each party’s rights are identifiable – the payment terms for the goods and services to be transferred.
- It is probable the entity will collect the consideration.

2) **Identify ‘a performance obligation’** which is a promise in a contract with a customer to transfer either

- a good or service or
- a bundle of goods or services, that is ‘distinct’
- a series of distinct goods or services that are substantially the same and have the same pattern of transfer to the customer.

Why is it so important?

The reason is that “the timing of revenue recognition is based on satisfaction of performance obligations

rather than the contract as a whole.”

3) **Determine the ‘transaction price’** which is defined as the amount of consideration an entity expects to be entitled to in exchange for the goods or services promised under a contract to a customer, excluding any amounts collected on behalf of third parties (for example, GST, etc.).

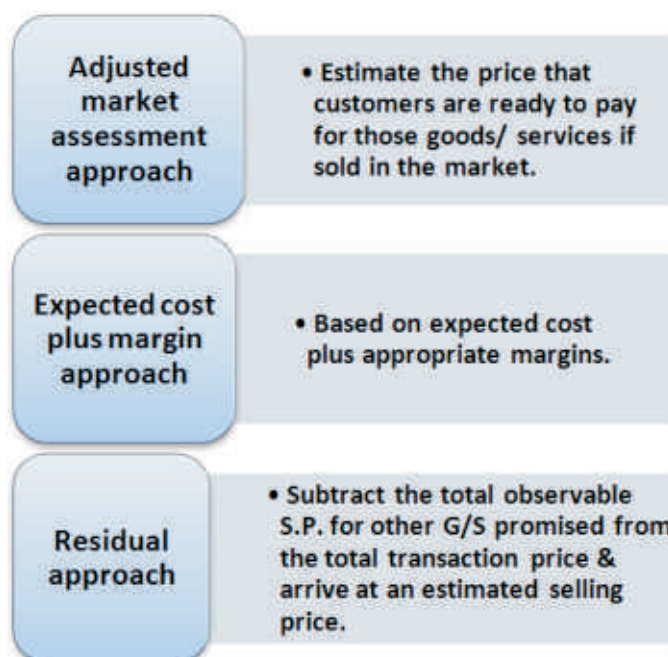
Keep in mind the factors like:

- variable consideration and the constraint thereon
- time value of money
- non-cash consideration
- consideration payable to the customer
- the method of estimating transaction price should be consistent and followed throughout the contract life.

4) **Allocate the contract’s transaction price** to each separate performance obligation within that contract on a relative stand-alone selling price basis at contract inception.

- Stand-alone selling price means ‘the price at which an entity would sell a promised good or service separately to a customer.’

How to estimate stand-alone selling price?



5) **Recognises revenue** when it transfers promised goods or services to a customer. A ‘transfer’ occurs when the customer obtains control of the

good or service meaning he can use and obtain substantially all the remaining benefits from it.

CONCLUSION

This Ind AS in itself brings a new hope that things will be clear enough and revenue will be recognized

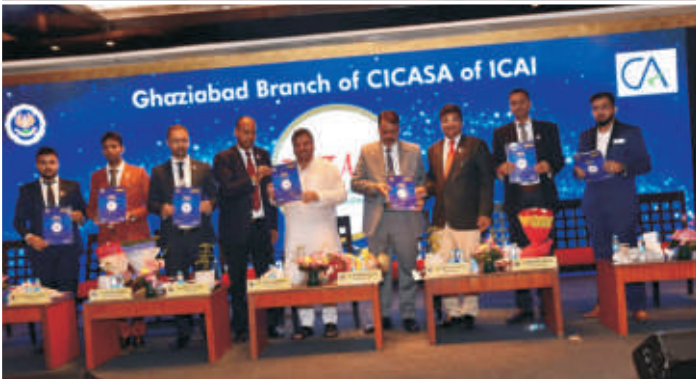
positively over time on systematic approach following sequential steps. It requires performance obligations to be set out separately and is a challenge to effectively implement it. Let us see what course it takes in future and much more clarifications are expected to be on way for its smooth implementation.

GHAZIABAD BRANCH OF CIRC OF ICAI

CA Student's Conference, With Dr. Anil Agarwal ji, Member of Parliament, CA Anuj Goyal ji, Central Council Member, CA Mukesh Bansal – CIRC Chairman, CA Abhisak Panday – CIRC Secretary.



GHAZIABAD BRANCH OF CIRC OF ICAI



GHAZIABAD BRANCH OF CIRC OF ICAI

CLOSING CEREMONY OF MCS BATCH NO - 20



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CLOSING CEREMONY OF OP BATCH NO - 47



GHAZIABAD BRANCH OF CIRC OF ICAI



CLOSING CEREMONY OF OP BATCH NO. - 48



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FALICITATION OF NEWLY QUALIFIED CAs



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ICAI GHAZIABAD IN NEWS

गाजियाबाद, बुधवार, 14 अगस्त, 2019

4

गरीब बच्चों को स्कूल बैग व स्टेशनरी का सामान किया वितरित



गाजियाबाद। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की गाजियाबाद शाखा द्वारा गरीब बच्चों को स्कूल बैग व स्टेशनरी का सामान किया वितरित किया गया। इस कार्यक्रम में 100 छात्रों को स्कूल बैग व स्टेशनरी का सामान वितरित किया गया।

छात्राओं को वितरित किए स्कूल बैग

गाजियाबाद। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स गाजियाबाद शाखा ने मंगलवार को महरोली स्थित नगर निगम बालिका इंटर कॉलेज में छात्राओं को स्कूल बैग और स्टेशनरी वितरित की। इस मौके पर शाखा के अध्यक्ष मनोज सिंह ने कहा कि शिक्षा की भूमिका सभी के जीवन में महत्वपूर्ण है। होनहार छात्राओं को शिक्षा ग्रहण करने में किसी परेशानी का सामना न करना पड़े। इसके लिए शाखा लगातार कार्यक्रम अलग-अलग स्कूल में आयोजित करती है। 100 छात्राओं को स्कूल बैग वितरित किए गए। इस मौके पर प्रधानाचार्या नीरु गर्ग, प्रवीण सिंघल, आदित्य गुप्ता मौजूद रहे।

UPHIN/2015/67358

पृष्ठ: 08

दी इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया द्वारा सेमिनार का आयोजन



गाजियाबाद। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया द्वारा गाजियाबाद शाखा में सेमिनार का आयोजन किया गया। इस कार्यक्रम में 22 लोगों को शामिल किया गया।

चार्टर्ड अकाउंटेंट्स के साथ टैक्स के मुद्दों पर मंथन

गाजियाबाद। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की गाजियाबाद शाखा द्वारा रविवार को आरडीसी स्थित एक होटल में सेमिनार आयोजित किया गया। इसमें सदस्यों को जीएसटी रिटर्न, टैक्स ऑडिट, जीएसटी ऑडिट के बारे में जानकारी दी गई। सेंट्रल काउंसिल मेंबर अनुराग गोयल व सेंट्रल रीजनल काउंसिल के अध्यक्ष मुकेश बंसल ने 72 नए सदस्यों को सम्मानित किया। शाखा अध्यक्ष मनोज सिंह ने शाखा का एप लांच किया। इसमें शाखा की सभी गतिविधियों का विवरण मिला। इस दौरान उपाध्यक्ष प्रवीण सिंहल, नितिन गुप्ता, निनीत राठी, मानसी गर्ग, कोषाध्यक्ष, अमित तिवारी सहित बड़ी संख्या में सदस्य मौजूद रहे।

एकाउंटिंग और जीएसटी पर सीए के छात्रों ने की चर्चा

माई सिटी रिपोर्ट

साहिबाबाद। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की गाजियाबाद शाखा की स्टूडेंट एसोसिएशन की तरफ से दो दिवसीय सेमिनार का शनिवार को शुभारंभ हुआ। कौशांबी स्थित एक होटल में सेमिनार का आयोजन किया गया है। मुख्य अतिथि राज्यसभा सांसद अनिल अग्रवाल रहे। इस कांफ्रेंस में भारत से लगभग 500 से ज्यादा सीए के छात्रों ने हिस्सा लिया। पहले दिन स्टूडेंट्स की तरफ से एकाउंटिंग, एकाउंटिंग स्टैंडर्ड एवं जीएसटी के विभिन्न विषयों पर विचार रखे गए। राज्यसभा सांसद



सेमिनार में राज्यसभा सांसद अनिल अग्रवाल।

अनिल अग्रवाल ने स्टूडेंट्स को मेहनत करके शीघ्र चार्टर्ड अकाउंटेंट बनने के लिए प्रेरित किया तथा चार्टर्ड अकाउंटेंट्स की समाज में महत्वपूर्ण भागीदारी को सराहा। उन्होंने कहा कि भविष्य में चार्टर्ड अकाउंटेंट्स की समाज में भागीदारी और

अधिक बढ़नी है। सेंट्रल काउंसिल सदस्य सीए अनुराग गोयल ने कहा कि इंस्टीट्यूट छात्रों को आधुनिकतम ज्ञान देने के लिए सदैव तत्पर रहता है। केंद्रीय रीजनल काउंसिल के अध्यक्ष मुकेश बंसल ने सीए के छात्रों को संस्थान द्वारा दिन-प्रतिदिन दी जाने वाली विभिन्न सुविधाओं से अवगत कराया। छात्रों के लिए अंतरराष्ट्रीय स्तर पर ख्याति प्राप्त मोटिवेटर पीएस राठौड़ द्वारा एक मोटिवेशन कार्यक्रम भी कराया गया। इस मौके पर वंदना नागपाल, मनोज सिंह, सुमित बंसल, हरीश सचदेवा, अनिरुद्ध अग्रवाल, नवीन शर्मा, राघवेंद्र शर्मा, आदि मौजूद रहे।

कंपनी लॉ एवं प्रत्यक्ष कर को लेकर दो दिवसीय कार्यशाला का आयोजन

साहिबाबाद। दि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की गाजियाबाद शाखा द्वारा दो दिवसीय राष्ट्रीय सेमिनार में दूसरे दिन छात्रों द्वारा कंपनी लॉ एवं प्रत्यक्ष कर पर चर्चा की गई। इस सेमिनार के मुख्य अतिथि राज्यसभा सांसद अनिल अग्रवाल जी के सिंह जी रहे। इस सत्र में मंच का संभालन शाखा सचिव सीए आदित्य गुप्ता एवं उपाध्यक्ष सीए प्रवीण सिंघल द्वारा किया गया। सेमिनार में इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया के छात्र प्रेसिडेंट श्री अनुराग गुप्ता जी की परिचयपर उपस्थिति रही। अनुराग गुप्ता जी द्वारा छात्रों को संबोधित करते हुए कहा कि संस्था द्वारा अपने सभी छात्रों के लिए सत्रा स्टाडी मैटेरियल जारी किया गया है। छात्रों के लिए एक नया सोफ्टवेयर बनाया गया है जिसमें सभी सुविधाएं मौजूद हैं। परामर्श लेकर प्रश्न कर सकते हैं। माननीय सदस्य जी के सिंह जी द्वारा



व्याख्या सत्रा कि समाज में चार्टर्ड अकाउंटेंट की एक अलग छवि होती है। इस छवि को आप सभी को बनाए रखना है। उन्होंने छात्रों को मेहनत करके यह छवि लेकर समाज में योगदान देने के लिए प्रेरित किया। उन्होंने कहा कि आप सभी निरंतर चार्टर्ड अकाउंटेंट है तथा आप सभी देश हित कार्य करेंगे। उन्होंने बताया कि जब जीएसटी एक्ट

लागू किया गया तब चार्टर्ड अकाउंटेंट्स की महत्वपूर्ण भूमिका रही। सेंट्रल काउंसिल सदस्य सीए अनुराग गोयल द्वारा सभी अतिथियों का धन्यवाद किया। तथा माननीय नोट मोदी जी द्वारा देश हित में किए गए कार्यों के लिए धन्यवाद की कि प्रति जी के अध्यक्ष से धन्यवाद दिया। सेमिनार में कोषाध्यक्ष, नितिन गुप्ता, अंकुर अंकुर तायल विभिन्न

अध्यक्ष एवं अनिल जी के सिंह जी के रूप में रहे। केंद्रीय रीजन के अध्यक्ष मुकेश बंसल जी द्वारा छात्रों को संबोधित करते हुए बताया कि सभी अवसर माह में ही छात्रों के रिजल्ट होने वाले हैं इसके लिए उन्होंने सभी छात्रों को शुभकामनाएं दी। सेमिनार में सकेल जितल मनोज सिंह विनय विनय पुनीत पुनीत विपुल शर्मा, अरवि उपस्थित रहे।

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