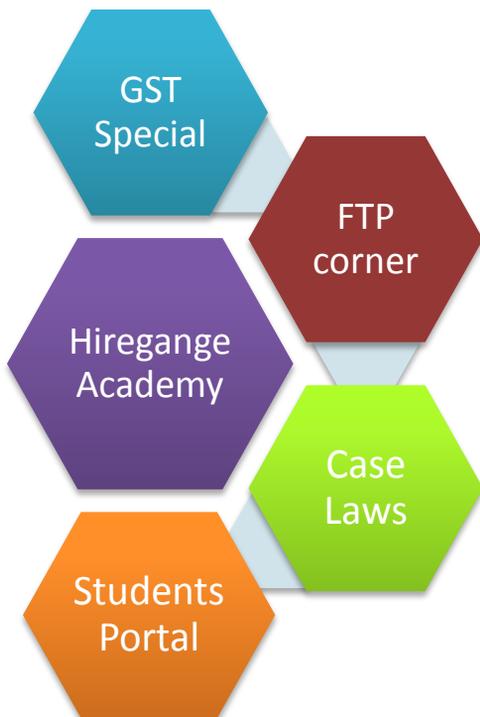


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Going Beyond!!! November 2017



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Recent Changes in Export related matters

Extension of Letter of undertaking facility to all exporters-

All registered persons who intend to export goods or services without payment of IGST are eligible to do so by furnishing letter of undertaking (LUT) with proper officer vide notification 37/2017-Central Tax. Earlier condition of receipt of exports proceeds of above 1 crore in foreign exchange in preceding year has been removed. The same relaxation is provided to registered person making supplies to SEZ unit/developer.

However, person who has been prosecuted for any offence under GST where amount of evasion exceeds 250 lakh would be required to furnish bond with bank guarantee for exporting without payment of IGST.

Table 6A of GSTR-1 open for faster refunds

Table 6A of GSTR-1 which takes into account all export invoices raised during a particular month has been opened separately for august month onwards. Now, registered person making exports with payment of taxes can fill the details in Table 6A thereafter which refund of taxes would be automatically processed by the portal.

For registered person making supplies without payment of taxes and wants to claim refund of accumulated credits, a separate refund application needs to be filed.

Deemed exports notified

Government has notified following category of transactions as deemed exports u/s 147 of CGST vide notification 48/2017-Central Tax-

1. Supply of goods by a registered person against Advance Authorization

2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorization
3. Supply of goods by a registered person to EOU/STPI/EHTP/BTPU
4. Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorization.

Procedure prescribed for person making deemed exports

Refund of tax on supply of goods by any registered person to EOU/STPI/EHTP/BTPU can be claimed by supplier or recipient after following procedure prescribed in circular 14 dated 6-11-2017. A synopsis of procedure is presented below-

1. Intimation in Form-A by EOU/STPI/EHTP/BTP unit mentioning goods to be procured (pre-approved by development officer), supplier details.
2. The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STPI / BTP unit.
3. Endorsement by recipient unit on receipt of goods which would be considered as proof of deemed exports.
4. Recipient EOU/EHTP/STPI/BTP shall maintain record of all such deemed exports in digital form as per details prescribed in Form B.
5. A digital copy of Form - B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the said unit.

Nominal rate of 0.1%/0.05% for supplies by merchant exporter to ultimate exporter

Government vide notification 40/2017 has prescribed concessional rate of 0.05% in case of intra-state supplies and 0.1% in case of inter-state supplies made by merchant exporter to ultimate exporter subject to the condition that export should be made within 90 days of receipt of invoice.

The detailed procedures/conditions in this respect can be accessed in [notification 40/2017-Central Tax \(Rate\)](#)

-CA Dhananjay Sharaf

Interest under GST – Delay / Error in filling GSTR -3B

Introduction

There has been a new law raising new doubts, this article has been aimed to assist a tax payer to understand the interest for the delayed payment of tax provisions under GST. There have been a number of cases, where error has been done by the tax payers while uploading the Form GSTR-3B, which resulted in short payment of tax, which was left unfiled, for want of revision/amendment. Such errors gets rectified only on filing of the proper GSTR-1, GSTR -2 and GSTR-3, in which case there has been doubt expressed on the applicability of the interest. This article aims at such conclusion.

Payment of tax under GST

Before we get into the interest for the delayed payment of tax, one has to understand the requirement of the payment with the various accounts/register a tax payer need to maintain under the GST law in the GSTN portal.

Following are the short description of different types of ledgers:

- a) Electronic cash ledger: Every deposit made towards tax, interest and penalty shall be credited to the electronic cash ledger (refer Section 49(1) of CGST Act, 2017).
- b) Electronic credit ledger: Every claim of input tax credit claimed by registered person shall be credited to the electronic credit ledger maintained by registered taxable person (refer Section 49(2) of CGST Act, 2017) .
- c) Electronic liability register: All the liabilities of a registered person shall be debited to the electronic liability register and shall be credited on debiting either electronic cash ledger or electronic credit ledger. (refer Section 49(7) of CGST Act, 2017)

In terms of section 49 of CGST Act, 2017, payment of tax shall be said to be made only when the electronic liability register has been credited with either electronic cash ledger or electronic credit ledger. Further it is important to note that, the electronic liability register can be credited only at the time of filing the monthly return, i.e., GSTR-3B / GSTR-3.

Therefore it is very important to keep in mind that there GST liability shall be considered to be discharged only after filing the return, despite of having sufficient balance in the electronic cash or credit ledger.

Interest on Delayed Payment of tax under GST

Having understood the payment of tax, now we shall proceed to understand the implication of the delay in payment of tax as provided in Sec 50 of CGST Act, 2017. Every person who fails to pay the tax within due date, shall be liable to pay interest @ 18% p.a. for the period for which the tax remain unpaid from the due date.

Thereby, by it is clear that unless the monthly return is filed (GSTR-3 or GSTR-3B), the payment is yet to be made and thereby having sufficient balance in the account (e-cash ledger or e-credit ledger) has no relevance for the computation of the interest.

Hence, it can be concluded that, the delay in filing of the return, amounts to delay in payment of tax, which would lead to further interest on the total liability and not on the net amount payable in Challan at the time of filing the return.

To understand the same with an example, assuming a case where the GST liability for the month of Sep'17 is Rs. 10L, Credit available for the month is Rs. 4L and amount deposited, which is credited to cash ledger, is Rs. 6L, Due date for filing GSTR-3B & Payment of tax is 20th October, Date of deposit of cash is 18th October and date of filing GSTR-3B is 25th Oct'17. In this case, since the return is filed on 25th Oct'17, the Gross liability of Rs. 10L shall be deemed to be outstanding for the period of 5 days and interest @ 18% p.a. should be paid for that period.

Other school of thought

Interest for the delayed payment of tax is considered to be levied for the reason that there would be a loss to Government, to the extent of such delay. However, in the case where there is sufficient balance with the credit of the Government, there would be no loss to the treasury.

Considering this the law being defeating the basic philosophy on levy of interest can be challenged in the writ jurisdiction.

Conclusion:

In the cases where the error has happened by the tax payer in filling the details being very new to the GST taxation system, not having amendment option, due dates unduly extended without any control of the tax payer to rectify the interest arising thereof can the tax payer be responsible?. In the view of the paper writer although legal there appears to be liability to pay interest, a representation have to be made for waiver of interest in such case and also where there is huge impact, filing of the writ petition in the high court may also be examined.

However, taxpayer has to ensure availability of the sufficient balance in credit/cash ledger to the extent of liability before taking any further steps in this regard.

-CA Sudhir VS

-CA Vamshi

-Bharath

Importance of Classification and Steps for classification – GST

GST is applicable on the taxable supplies of goods or service or both. However, certain provisions under GST Act and the rules made there under are applicable only with respect to goods and certain other provisions are applicable only to the services. Therefore, multiple rates could be applicable. It is important to classify a supply as supply of goods or supply of service. [Click here to read more](#)

Levy of GST on notice period recovery?

In GST regime, the number of exemptions / concessions have been brought down. A lot of effort has been put in drafting GST law and lot of litigated aspects are put to rest. However, there are still aspects like compensatory damages, employee notice period recovery which needs clarity as to taxation. In many private organisations, employees would be legally bound to serve for specified period which could vary from 1 month to 3 months depending on designation or role of a particular employee during termination of employment contract. If employee fails, then the security amount collected during appointment or amount which could be part of salary would be withheld by the organisation as 'Notice period pay'. The question of levy of tax on such income started after introduction of negative list concept in service tax. Though GST has replaced the law, the clarity on taxation of such notice period pay continues.

Certain activities have been specifically mentioned in Schedule II to CGST Act 2017 to be treated as goods or services. Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act has been specifically stated to be treated a service in this schedule. By plain reading of the entry, it could be contended that notice period pay is the consideration received by employer for tolerating the act of employee who does not serve the notice period.

It is very interesting to note that UK VAT law which is very close to our new GST law does not levy tax on termination of contract subject to condition that the contract originally contains a clause allowing the parties to terminate early in lieu of compensation for losses arising from termination. However, levy could get attracted where no such clause exists in original agreement, and separate agreement reached to terminate. This may not be applicable in India as our GST law does not provide for such exemption.

Employment services exempted from GST

Services by an employee to employer in course of or in relation to employment would not be treated as either supply of goods or as services. There is a school of thought among few professionals that notice period pay is recovered in course of employment and should not be treated as supply liable for GST. It is important to note here that the services are provided by employer to employee by way of tolerating the act. Therefore, this view may not hold good for the simple reason that the exemption is for services by employee to employer and not for services by employer to employee. Safer way would be to pay GST on notice pay.

Clarification from department in earlier law

Tolerating of an act was considered as 'declared service' in earlier service tax law after introduction of negative list taxation system in the year 2012. After this, there were lot of queries raised on taxation of notice pay. The Director General of Central Excise Intelligence (DGCEI) in November 2015 had the following observation while conducting an audit of an assessee:

1. The activity of entering into an agreement by employer with employee to allow him to forfeit the security deposit or paying some charges/expenses/fee etc., in case of his leaving the employment without giving stipulated notice or completing the bond period, appears to be covered under the declared services of, "agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act".

2. These services are being provided by the employers to its employees and consideration in terms of forfeiture of security deposit or other payments is being received by the employers in lieu of these services. Hence, Service Tax would be leviable on employers for providing these services.

Time of supply for the service

Time of supply of services to be determined for services in terms of Section 13 of CGST Act 2017 which would be earliest of following:

- (a) Date issue of invoice by supplier, if invoice is issued within prescribed period (30 days) under Section 31(2) or date of receipt of payment, whichever is earlier; or
- (b) Date of provision of service, if invoice not issued within prescribed period or date of receipt of payment, whichever is earlier; or
- (c) Date on which recipient shows receipt of services in books of account

Issue of invoice in case of notice pay recovery is not common. If the amounts are recovered at the time of appointment, then date of receipt of such amounts is time of supply. Otherwise, the date of breach of contract could be considered as date of provision of service to determine time of supply.

Valuation of services

If employers opt to pay GST on notice pay, then the issue to be brought to the notice of employees in terms of contract. GST at 18% could be added extra to the amount or the total amount could be treated as inclusive of 18% GST in terms of Rule 35 of CGST Rules 2017 if employer does not wish to add to burden of employees. One of the common error noticed in service tax regime was claiming back the tax amount paid on notice pay as Cenvat credit treating it as reverse charge payment. Such tax payment was being made without utilising the available credit. This is not right as the amount recovered as notice pay would be treated as output supply of service.

ITC utilisation for payment of tax

For payment of GST on notice period recovery, tax payer could utilise the input tax credit balance, if any, as such recovery could be treated as output service.

GST on payment made to employees on termination

Conversely to recovery of notice pay, there could be instances wherein organisations pay amounts to employee for termination of employment contract. Such amounts paid would be "part of salary" and paid as salary. In such cases, there may not be disputes with regard to GST applicability.

Conclusion: Terms like 'refrain', 'tolerate' etc., needs clarity as these words leading to lot of interpretations and disputes. Employers who opt not pay GST on notice pay recovery run the risk. Therefore, paying GST taking a conservative view is a safer option. The aspects discussed above are limited to notice pay recovery from employees only. The analogy cannot be applied for liquidated damages, compensation for losses etc. as it is.

-CA Madhukar N Hiregange

-- CA Mahadev R

Updates of 23rd GST Council meeting

Extension of return due dates and transition forms

1. Order-09/2017-GST- Seeks to extend the due date for submitting FORM GST TRAN-1 till 27-12-2017
2. Order-10/2017-GST- Seeks to extend the due date for revision of FORM GST TRAN-1 till 27-12-2017
3. Notification 57/2017- Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of up-to Rs.1.5 crore.

Period	Due Date
July-September 17	31-December-2017
October-December 17	15-February-2017
January-March 17	30-April-2017

4. Notification 58/2017- Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crore.

Period	Due Date
July - October, 2017	31st December, 2017
November, 2017	10th January, 2018
December, 2017	10th February, 2018
January, 2018	10th March, 2018
February, 2018	10th April, 2018
March, 2018	10th May, 2018

[Click here to read more](#)

Validity of Duty Credit Scripts [Public Notice 33/2015-20 dated 23/10/2017]:

Duty Credit Scripts would be valid for a period of 18 months from the date of issue and must be valid on the date on which actual debit of duty is made.

Further, Duty Credit Scripts issued on or after 01.01.2016 under chapter 3 would be valid for a period of 24 months from the date of issue and must be valid on the date on which actual debit of duty is made.

Onetime condonation of time period in respect of obtaining blockwise extension in Export Obligation period under EPCG Scheme [Public Notice 35/2015-20 dated 25/10/2017]:

The Director General of Foreign Trade issued public notice for making the following one time relaxations in procedures in respect of obtaining blockwise extension in Export Obligation period under EPCG scheme:

1. The EPCG authorization holders, while maintaining the average export obligation, fulfil the specific export obligation over the prescribed block periods applicable.

2. Where EO of the first block is not fulfilled in terms of the above proportions, except in cases where the EO prescribed for first block is extended by the Regional Authority subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to the block, the Authorization holder shall, within 3 months from the expiry of the block, pay duties of customs (along with applicable interest as notified by DOR) proportionate to duty saved amount on total unfulfilled EO of the first block.

3. In view of the time limit of 3 months prescribed in the relevant provisions, during which time the EPCG authorization holder was required to obtain the block extension in Export obligation from the RA on payment of composition fee, the RAs concerned are unable to consider such requests wherein submissions are made after 3 months. Many times such requests are for regularization of exports already made. A large number of requests for condonation of this period of non-submission within the prescribed time period for obtaining block period extension are received in the DGFT Hqrs. This has caused hardship and delay in closure of EPCG authorizations.

4. The EPCG authorization holders were required to approach RA within the prescribed period for obtaining the requisite extension on payment of r composition fee or should have paid the proportionate duty to the Customs regularize the block-wise EO period. Therefore, as a onetime measure in relaxation of procedure, it has been decided that the RAs concerned may consider the requests for block-wise Export Obligation period extension for the requests already submitted but submitted beyond the time on payment of additional composition fee of Rs. 5000/- in addition to payment of regular composition fee as applicable. The RA may also consider the requests that may be received up to 31.03.2018 under this facility. This shall be subject to the condition that the case is otherwise in order and submission of installation certificate for the capital goods imported to the RA concerned. This facility is for EPCG authorizations issued from 1 51 September, 2004.

5. This facility would not be available in respect of the following cases:

- a) Where the issue is under investigation/adjudicated by RA/customs authority/ any other investigating agency.
- b) Where the EPCG committee has rejected such extension requests.

Facility of Clubbing of Authorisations [Public Notice 32/2015-20 dated 18/10/2017]:

Para 4.38 of handbook of procedures 2015-20 is amended to provide for following:

1. No clubbing of Authorisations issued on or before 31st March, 2009 shall be allowed.
2. Request for clubbing shall be made in ANF - 4C to the concerned RA who has issued the Authorisations.
3. Facility of clubbing of Advance Authorisations shall be available only for redemption / regularisation of such Authorisations and no further import or export shall be allowed.
4. Facility of clubbing shall also be available for Advance Authorisations for Annual Requirement issued during Foreign Trade Policy period 2009- 14and 20 15-20, wherever exports and imports have taken place as per Standard Input Output Norms (SION) notified.
5. Only Authorisations under which similar duty exemption has been availed shall only be allowed to be clubbed. Such Authorisations may pertain to different financial years.
6. In case, exports are made outside EO period of any Authorisation, EO extension may be allowed before clubbing of such authorisation, as per Para4.42 of Handbook of procedures on payment of composition fee.

8. Clubbing shall be permitted only when there is shortfall in fulfilment of export obligation occurred in first authorisation and excess exports are made in subsequent Authorisations. However, this condition may not be insisted when validity period (for import) of Authorisations runs concurrently and imports made in subsequent authorisation falls within validity period (for import) of first authorisation and such import made within validity period of first authorisation are on pro-rata, equal to or in excess to the extent of exports made in first authorisation. Subsequent Authorizations issued after expiry of validity of first Authorisation shall not be allowed to be clubbed.
9. Clubbing of Authorisations issued with different EO periods shall also be allowed.
10. Accounting of exports made outside expiry of initial or extended EO period of earliest issued authorisation shall not be taken into consideration for EO fulfilment after clubbing of such Authorisations.
11. Inputs which are common in all Authorisations shall only be clubbed and duty free inputs shall be accounted for as per SION/Ad-Hoc Norms fixed by NC. In other words, all inputs covered in all Authorisations need not be same.
12. Minimum value addition as prescribed in FTP and Procedures for the export product will be required to be maintained on clubbing. Upon clubbing, if shortfall in value or quantity is noticed, the same shall be

regularized under the provisions of Para 4.49 of HBP 2015-20.

13. After clubbing, Authorisations shall for all purposes, be deemed to be one Authorisation. The value addition would be calculated on the basis of total CIF and total FOB arrived at after clubbing the Authorisations.
14. No clubbing shall be permitted in respect of Authorisations where misrepresentation / fraud have come to the notice of RA. Further, no clubbing of Authorisations, where EODC/redemption letter has already been issued or adjudication orders have already been passed by RA/Customs Authority, shall be permitted.

- CA Nagendra Hegde

Summary of Dubai UAE VAT Laws

[http://idtc-icai.s3.amazonaws.com/download/Summary%20of%20Dubai%20\(UAE\)%20-%20VAT%20\(GST\)%20Law-%202001.01.2018.pdf](http://idtc-icai.s3.amazonaws.com/download/Summary%20of%20Dubai%20(UAE)%20-%20VAT%20(GST)%20Law-%202001.01.2018.pdf)

M/s JUMERA PROMOTORS AND DEVELOPERS PVT LTD Vs CCE 2017-TIOL-2310-CESTAT-DEL = 2017 (5) G.S.T.L. 266 (Tri. – Del.)

Facts: Appellant let out a building to M/s Plasser (India) Pvt. Ltd. for residential use by one of its employees. Revenue department viewed that since the lease agreement contains term “Personal Office” the same shall be liable for Service tax under the category of ‘renting of immovable property service’ as it is used in the furtherance of business or commerce and ineligible for the exemption given for ‘renting for residential use’.

Issue: Whether attending office work from the residence amounts to use of the building use for business and makes ineligible for the exemption given for renting of building for ‘residence use’?

Decision: The terms of the agreement make clear that the building is let out for residential purpose only and lessee shall be responsible if the premises are used for other than residence. Even if we consider that the said employee did attend to some personal office work from the said premises, the same will not make it use of premises other than the residence.

Comments: It is common that employees might perform some personal office work at their residence which per se cannot be interpreted/viewed that building is not used for ‘residential use’ in all cases.

Link to GST: Notification No.12/2017-Central Tax(Rate) dated 28.06.2017 has given exemption to the “Services by way of residential dwelling for use as residence”. In this context, the rationale of above decision has relevance under GST.

LOTUS POWER GEAR PVT LTD Vs OMISSIONER OF CENTRAL EXCISE AND SERVICE TAX 2017-TIOL-2149-CESTAT-BANG

Facts: Appellants are engaged in manufacture of electrical switches gears and control panels. Appellants have availed CENVAT credit on services of treatment and disposal of effluent water, generated during the course of manufacture in their plant. Revenue department raised objection that CENVAT credit attributable to the services which are used in post manufacture and not a service in relation to the manufacture of final product.

Issue: Whether CENVAT credit on services used in post manufacture which are in relation in manufacture are eligible after 01.04.2011?

Decision: Storage, treatment and final disposal of industrial effluents are vital in protecting the environment and the final disposal of such industrial effluents which are toxic in nature are strictly governed by Statutory Central and State laws. Dispose of the effluents which arise from the manufacturing process is integrally connected with the manufacturing process and therefore fall in the definition of input services

Comments: Under Excise Act,1994, definition of manufacture includes “any process incidental or ancillary to the completion of a manufactured product”. ‘Ancillary’ means auxiliary process, which unless pursued, shall not result into manufacture of the product. The waste effluents have to be disposed in accordance with guidelines prescribed in statutory laws which out which the activity of manufacture cannot be carried out.

Link to GST: Under GST according to Section 16(1) of the CGST Act, Input tax credit can be availed on supply of goods or services which are “used or intended to be used in the course or furtherance of business”. Therefore the said services are eligible since the same are used in the course of business without which the process of manufacture may be hampered.

ON QUEST MERCHANDISING INDIA PVT LTD VS GOVERNMENT OF NCT OF DELHI AND OTHERS 2017-TIOL-2251-HC-DEL-VAT

Facts: Appellant is registered dealer under the Delhi VAT Act. While procuring inputs from a registered selling dealer, Appellant has paid VAT on all its purchases and availed the same as ITC. The VAT officer has issued a default assessment order invoking Section 9(2)(g) of the DAVT Act citing that mismatch of the purchases with the corresponding sale details filed by the selling dealer in return.

Issue: Whether denial of the credit, to the bonafide purchaser merely because selling dealer fails to show the corresponding sales in the returns filed?

Decision: Court held that

1. The ITC denied under Section 9(2)(g) was hit by Article 14 of the Constitution as it failed to distinguish between bona fide purchasing dealers who have bona fide transacted with the selling dealer by taking all precautions as required by the DVAT Act and those that have not.
2. There was need to restrict the denial of ITC only to the selling dealers who had failed to deposit the tax collected by them and not punish bona fide purchasing dealers.
3. The purchasing dealer cannot be expected to do the impossible such as verifying whether the selling dealer has paid the duty and filed the returns.
4. If it seeks to punish the purchasing dealer due to the fault of the selling dealer it will become vulnerable to invalidation on the touchstone of Article 14 of the Constitution.
5. The "dealer or class of dealers" occurring in Section 9 (2) (g) of the DVAT Act should be interpreted as not including a purchasing dealer who has bona fide entered into purchase transactions with validly registered

selling dealers who have issued tax invoices.

Comments: It is very difficult for the purchasing dealer to ensure that selling dealer makes tax payment to government as well as filing returns in order to take ITC. Punishing the purchaser with denial of credit for no fault of him is clearly onerous. Though the contrary were views expressed by various High Courts previously, this latest decision of Hon'ble High court gives big relief to the genuine purchasers. Giving equal punishment for errant assessee and non-errant assessee shall be best avoided.

Link to GST: In GST, similar provisions are in existence mandating the matching of credit details. Therefore, the rationale of above decision has relevance under GST to enable the credit to genuine recipient irrespective of actual payment of tax amount to government by supplier.

- CA venkat Prasad

Link to Newsletter issued by the IDTC of ICAI

<http://idtc-icai.s3.amazonaws.com/download/GSTNewsletter10.pdf>

1. Applicable material for Intermediate (IPC) and Final Course- Old Scheme

<https://resource.cdn.icai.org/47270bos37073.pdf>

2. Study material applicable for IPCC Paper 4 : Taxation for May 18 & Nov 18
IPCE

https://www.icai.org/new_post.html?post_id=13949&c_id=342

3. Shifting from one elective paper to another under revised scheme of
education and training

https://www.icai.org/new_post.html?post_id=13915&c_id=438

4. CA Student conference on 9Th and 10Th December

<https://resource.cdn.icai.org/47102bos36948.PDF>

5. Refresher course on GST and Ind AS

<https://resource.cdn.icai.org/47460bos37242.pdf>

6. Use of Black Ink pen in Intermediate (IPC) and Final Examinations from
November 2017 onwards

<https://finapp.co.in/use-blue-black-pen-pencil/>

7. ICAI E-Books for new scheme of Education and Training

https://www.icai.org/new_post.html?post_id=13749&c_id=344

8. Mock test paper for CPT December 2017

<https://resource.cdn.icai.org/47485bos37285.pdf>

Upcoming Events

Mark your Calendar

Topics	Date & Time	Venue
<i>“Labour Law Compliance – Importance and Benefits”</i>	<i>9th December 2017 (09.30AM to 05.30PM)</i>	<i>“SSMRV Degree College”, Seminar Hall, 1st Floor, No 17, 36th Cross, 26th Main, 4th T Block, Jayanagar, Bangalore-560041.</i>

List for Concluded Events

Topics	Concluded On:
<i>One day Workshop on - Understanding Basic and Advanced Microsoft Excel</i>	<i>18th November 2017</i>
<i>One day Synopsis on – Updates on recent changes in GST</i>	<i>17th October 2017</i>
<i>GST Certification course Batch 10</i>	<i>28th October 2017</i>

Concluded Events

10th Batch of GST certification course
was a Knowledge treat for all the delegates!!!



We thank all the delegates and the speakers for making the seminar a marvelous learning experience!

We are encouraged by our readers and the complements received. In our endeavour to improve our quality we request you to give two minutes time to give feedback.

-Thanking you,
Newsletter team

Write us at-

https://docs.google.com/a/hiregangeacademy.com/forms/d/1LprDBXq11Ld0rG7cn8p-dMW-1hkQRPcZtN6bwSXrr0/edit?usp=drive_web