

**The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)**



Pune Branch of WIRC of ICAI

NEWSLETTER

Issue No. 2 - February 2020

(Subscribers copy not for sale)

"Sun rises everywhere but crop grows only where the farmer has worked hard. God is everywhere but his grace is only for one who works hard and honestly."

Congratulations



Best Branch at National Level - 1st Prize



WICASA-Best Branch at National Level - 1st Prize



Best Branch at Regional Level - 1st Prize



WICASA-Best Branch at Regional Level - 1st Prize

Heartiest Congratulations



CA Atul Kumar Gupta
Hon. President of ICAI

to
Torch Bearers
for
2020-21



CA Nihar Jambhusaria
Hon. Vice President of ICAI

Team Pune Branch of WIRC of ICAI

PUNE BRANCH OF WIRC OF ICAI

Forthcoming Programmes

SR. NO.	DATE	SEMINAR NAME	VENUE	TIME	FEES	CPE HRS.
1.	20th Feb, 2020	Programme on Tech Life 2022 - AI, Robotic Automation and Analytics)	ICAI Bhawan, Bibwewadi, Pune	5.30 pm To 7.30 pm	Rs. 200/- Plus GST	2 Hrs.
2.	21st Feb, 2020	Seminar on Recent issues in ITC	ICAI Bhawan, Bibwewadi, Pune	5.30 pm To 8.30 pm	Rs. 300/- Plus GST	3 Hrs.
3.	22nd Feb, 2020 To 15th Mar, 2020	Educational Course by ICAI Registered Valuers Organisation (ICAI RVO)	ICAI Bhawan, Bibwewadi, Pune	9.30 am To 5.30 pm	Visit www.icairvo.in	30 Hrs.
4.	22nd Feb, 2020	Programme on "Multiplying Wealth through Mfs"	ICAI Bhawan, Bibwewadi, Pune	5.30 pm To 8.30 pm	Rs. 300/- Plus GST	3 Hrs.
5.	25th Feb, 2020	Interactive session of Income Tax Commissioner (Exemptions) & Charity Commissioner of Pune with CA Members	ICAI Bhawan, Bibwewadi, Pune	6.00 pm To 8.00 pm (Followed by Dinner)	Rs. 300/- Plus GST	2 Hrs.
6.	28th Feb, 2020	Workshop on "Make in India"	ICAI Bhawan, Bibwewadi, Pune	10.00 am To 5.30 pm	Rs. 700/- Plus GST	6 Hrs.
7.	29th Feb, 2020	Seminar on Recent Changes in Code of Ethics	ICAI Bhawan, Bibwewadi, Pune	7.30 am To 10.30 am	Rs. 300/- Plus GST	3 Hrs.
8.	6th To 8th Mar, 2020	CA Inter Firm & Inter Branch One Act Play Competition	Under Finalisation	Will inform later	Visit puneicai.org	N. A.

Notes:-

- 1) Registrations half an hour before program timings mentioned above.
- 2) For online registrations & detailed programme structure visit www.puneicai.org
- 3) Spot Registration Fees will be charge 25% extra

One Day Seminar on "ABCD of Technology"



Inauguration



Participants



CA. Manu Agrawal
Chairman - DAAB of ICAI



CA. G. Sekar
CCM - ICAI



CA. C. V. Chitale
CCM - ICAI



CA. Anand Jangid
Speaker



Mr. Sachin Dedhia
Speaker



CA. (Dr.) S. B. Zaware
Session Chairman



CA. Rajendra Ponshe
Session Chairman



CA. Shirish Deshpande
Session Chairman



CA. Milind Gramopadhye
Session Chairman

Chairperson's Communique

Respected Members,

Your branch has won two prestigious awards each at National Level and at Regional Level:

Best Branch - First Prize – Mega Category 2019-20- National Level

Best Branch - First Prize – Mega Category 2019-20- WIRC

WICASA Best Branch - First Prize – Mega Category 2019-20- National Level

WICASA Best Branch - First Prize – Mega Category 2019-20- WIRC



CA. Ruta Chitale
Chairperson
Pune Branch of WIRC of ICAI

There is an award criteria with various issues such as topics of seminars, new faculty introduced, programs for students, number of career counseling sessions, post qualifications courses held etc. and many more are covered under them. This criteria is different at both the levels. Moreover this year a Negative marking was introduced which made the fulfillment of this criteria even difficult.

The main rationale, as I understood of these entire award criteria and the awards is to encourage the engagement between the branch and members-students. To underline this fact that the branch has to organize various activities and seminar, but it all became meaningful due to the support and attendance by the members/students for these activities as well as seminars. We, Pune branch managing committee including the ex-officio members are indeed very grateful to the staff for helping us in organizing various programs and also by taking care of various administrative matters.

The coaching class activity is being conducted since long. During this month we have succeeded in enhancing this activity further and commencing foundation course classes at Prestige Point- a more student centric location. As compared to other classes, we believe that the fees charged by us are lower with no compromise on quality of teaching. We are also planning to develop soft-skill centre at that premise. I hope you all shall definitely help us by your inputs.

We are trying to change the format of this newsletter and try to make it more accessible rather than PPT. Hope fully we shall be able to complete this task soon.

As I write this communiqué, I have now handed over my charge as chairman of your branch to the newly elected chairman and his colleagues in the committee of the branch for 2020-2021. I'm sure that they would continue to resolve the issues of members and students with priority, would set up better administrative systems and organize some fantastic innovative programs.

I definitely enjoyed writing this communiqué every month and connecting to you all through this newsletter. All things do have to come to an end, but I have always take heart whenever I read this quote: *You only grow by coming to the **end** of something and by **beginning** something else.*"

Awaiting your email at my personal email ID rutachitale@rediffmail.com and /or message me at my personal mobile number (#8390610136).

Do keep in touch!!!

Warm Regards,
CA Ruta Chitale

Faceless E-Assessment

Contributed by :- CA. Pooja R Teli

Email :- [prt@prtelicom](mailto:pri@prtelicom)

Our Hon'ble Finance Minister, Smt. Nirmala Sitharaman in her speech on Union Budget 2019, indicated about the intention and plans of the present Government to replace the existing system of scrutiny assessment in the Income tax department with a new system of faceless e-assessment which was to be conducted in Electronic mode.

The reason for introduction of this new system of faceless e assessment, as mentioned in the budget speech is:

- To eliminate undesirable practices on the part of tax officials
- To give shape to the vision of Hon'ble Prime Minister Shri. Narendra Modi

Key features:

- Creation of a Central cell, which shall be a single point of contact between the tax payer and the Income tax department
- Notices to be issued to tax payers electronically by the Central cell
- Cases selected for scrutiny to be allocated to assessment units in Random manner by the Central cell.

Synopsis the E-assessment Scheme, 2019

The Ministry of Finance vide Central Board of Direct Taxes (CBDT) notification No. 61 & 62 dated 12th September 2019 respectively, has notified the E-assessment Scheme 2019 & given directions for its implementation.

The CBDT has also vide Circular No. 27/2019 dated 27th September 2019, provided certain exceptions wherein implementation of the E-assessment scheme 2019 shall not be mandatory.

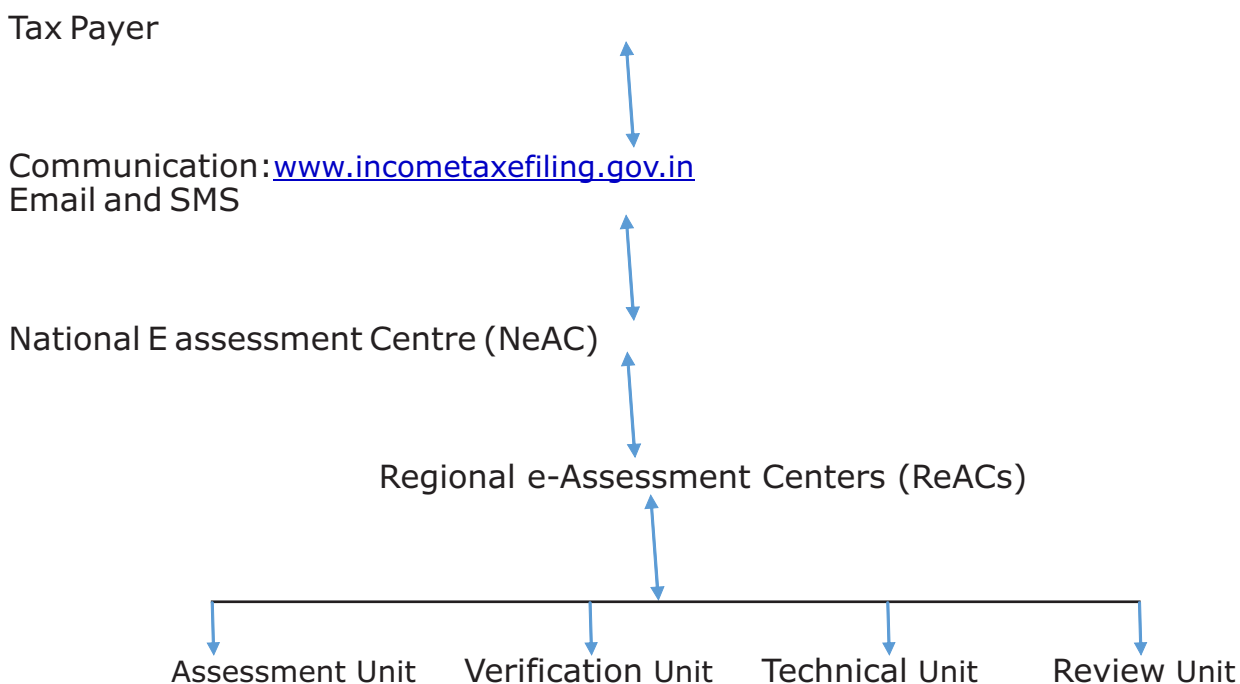
Salient Features:

Organization Structure

E-assessment center for the purpose of the Scheme may be set up by CBDT and shall include:

- National e-Assessment center (NeAC) :
 - o To Act as a Central Cell between tax payer and the Income tax Department
 - o Is located in Delhi and inaugurated on 7th October 2019
 - o To be headed by Principal Chief Commissioner of Income Tax
- Regional e-Assessment Centers (ReACs):
 - o Each ReAC comprises of :
 - Assessment Unit
 - Review Unit
 - Technical Unit and
 - Verification Unit
 - o Each ReAC to be headed by Chief Commissioner of Income Tax
 - o At present eight ReACs are set up at Delhi, Mumbai, Chennai, Kolkata, Ahmedabad, Pune, Bangalore and Hyderabad.

E-Assessment 2019 Ecosystem:



Functions of ReACs:

- **Assessment Unit** :to facilitate the conduct of e-assessment,
 - o to perform the functions of making assessment, which includes
 - identification of points or issues material for the determination of any liability (including refund) under the Act,
 - seeking information or clarification on points or issues so identified,
 - analysis of the material furnished by the assessee or any other person, and such other functions as may be required for the purposes of making assessment;
- **Verification Unit** :to facilitate the conduct of e-assessment,
 - o to perform the function of verification, which includes
 - enquiry, cross verification, examination of books of account, examination of witnesses and recording of statements, and such other functions as may be required for the purposes of verification.
- **Technical Unit** :to facilitate the conduct of e-assessment,
 - o to perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this Scheme;
- **Review Unit** : to facilitate the conduct of e-assessment,
 - o to perform the function of review of the draft assessment order, which includes
 - checking whether the relevant and material evidence has been brought on record,
 - whether the relevant points of fact and law have been duly incorporated in the draft order,
 - whether the issues on which addition or disallowance should be made have been discussed in the draft order, whether the applicable judicial decisions have been considered and dealt with in the draft order,
 - checking for arithmetical correctness of modifications proposed, if any, and such other functions as may be required for the purpose of review.

Modes of operation:

- Tax payers selected for Scrutiny assessments to receive notices u/s 143(2) of the Income tax Act over email on their registered email ids and in their accounts created on the Income tax e-filing portal www.incometaxefiling.gov.in and SMS alerts on registered mobile number through NeAC
- Response to the notices by taxpayer within 15 days and electronically on the Income tax e-filing portal
- Any notice or communication from department shall have Document identification number (DIN) and should be mentioned in all related correspondence
- Receipt of acknowledgement on successful submission of response by taxpayer from NeAC
- On receipt of response from the tax payer, NeAC to allocate the matter to the Assessing Unit of any one Regional e assessment centers via an Automated system
- Assistance required by at the Regional unit on Technical matters or for the purpose of verification shall be assigned to Technical and/or Verification unit via automated system.
- Any further information and/or documentation requirement of the Regional assessment unit from the tax payer shall be routed through the NeAC
- On completion of assessment draft, assessment order to be sent by the Regional assessment unit to NeAC
- Draft assessment order to be reviewed by the review unit of any ReAC as may be referred to it by NeAC
- The review unit after review of the draft assessment order may agree or may suggest modification in the said order to NeAC
- The NeAC may in turn send the draft assessment order back to the Assessment unit of the ReAC with the modification as may be suggested by the review units.
- Then on receipt of final draft assessment order from ReAC, the NeAC shall follow specified procedure whereby it may either finalize the assessment order or serve a show cause notice on the tax payer before finalizing the assessment order as may be specified in the procedure
- The response submitted by tax payer shall be dealt with by NeAC as per prescribed procedure.
- The NeAC shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer (AO) having jurisdiction over such case., for –
 - o Imposition of penalty
 - o collection and recovery of demand
 - o rectification of mistake
 - o giving effect to appellate orders
 - o submission of remand report, other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts proposal seeking sanction for launch of prosecution and filing of complaint before the Court;
- The NeAC may at any stage of assessment proceedings if it considers it necessary may transfer the case to the Assessing officer having jurisdiction over the case.
- Personal hearing with the tax payer and/or his representative may be allowed in certain scenarios but exclusively through video conferencing and/or through video telephony.
- Appeal against the assessment order passed by NeAC can be filed with the CIT (Appeals) having jurisdiction over such jurisdictional Assessing officer

Our Comments/Observation:

- Introduction of faceless e-assessment scheme signals the desire of present government to have transparency in handling tax assessments and to reduce the hardships that may have been faced by the tax payer in the hands of tax administration. It can be said to be another move that not only promotes Governments objective of Digitization but also of Ease of doing business in India.

- But to make this scheme successful in our view amongst other things the government needs to have:
 - o Robust and secure data servers for storage of data gathered under this scheme both at the level of NeAC and ReACs
 - o Requisite Internet bandwidth and secured communication channels for implementation of this scheme
 - o Availability/Development of facilities to support video conferencing and/or video telephony
 - o Capability of handling bulk submission online and resolving real time technical glitches
 - o Development of systems may be by using Artificial Intelligence and such other technologies for automated allocation of cases to ReACs.
 - o Heavy investment in IT infrastructure.
 - o Defined Rules, Protocols and practices to be followed both at NeAC and ReACs.
 - o Adequate training at all levels involved in implementation of this scheme

- From Tax payers perspective, the immediate issues may be:
 - o Necessity to keep the address for communication, email-id and registered mobile number updated in the Income tax database
 - o A lot of time and cost may be consumed in digitizing physical data for the purpose of submission to the Income tax department under this scheme.
 - o Hardships faced on account of technical glitches due to lack of appropriate IT infrastructure maintained by the Tax Department.
 - o Ability to differentiate between genuine communication received from the department vis-a-vis any fake communication that may be received from malicious external party
 - o Basic understanding of operation of this scheme and digitization including but not limited to Computer operation is needed.

The E assessment scheme, 2019 of the Income tax department has been launched in FY 2019-20 to be executed in a phased manner.

But the success of this scheme amongst others mainly also depends on the IT Infrastructure maintained not only at the department level but also across the country for its implementation, Automated allocation systems to be used by NeAC, IT related training at the level of all those involved in the implementation of this scheme including the tax payer, Data security, Creating and maintaining an appropriate IT frame work which is in line with the present complex and evolving Income tax Act and last but not the least, ability of the Infrastructure system and the e-assessment scheme to handle exceptional scenarios.

This new scheme appears to bring about a paradigm shift in the manner in which the Income tax department shall function but the stakes are also too high for the tax payers in the form of levy of penalty proceedings.

We Chartered Accountants in our role as, "The Partners in Nation Building" like in case of implementation of the Goods and Service Tax Act (GST) will always stand by the Government and the country at large for implementation of the e-assessment Scheme, 2019...!

(Reference : CBDT : Notification No 61 & 62 dated 12th September 2019, Circular No 19/2019 and 27/2019 dated 14th August 2019 and 27th September 2019 respectively, PowerPoint presentation on E Assessment Scheme 2019 as issued by the Income tax Department)

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DRP cannot set aside any proposed variation or issue any direction for further enquiry and passing of assessment order

Contributed by :- CA. Suraj R Agrawal

Email :- suraj@benchmarking.co.in

Case Law Citation:-

Tieto India (P.) Ltd. V/s Deputy Commissioner of Income-tax, Circle-7, Pune; IT Appeal Nos. 340 & 668 (Pune) of 2016; Assessment Year 2011-12; November 6, 2019

Case Summary:-

Facts of the case:

- The Assessee filed its return declaring total income of Rs. 56,99,014/-, inter alia, claiming deduction u/s 10B of the Act.
- Apart from the transfer pricing addition amounting to Rs. 5.61 crores, the AO disallowed the claim of deduction u/s 10B amounting to Rs.7,91,16,965/-.
- The Assessee approached the Dispute Resolution Panel (DRP) against the draft order. The DRP, vide its direction dated 15-12-2015, accepted the case of the Assessee qua the transfer pricing addition and directed to delete the same.
- In so far as the denial of deduction u/s 10B of the Act is concerned, the DRP found the action of the AO is justified and held that there was no merit in the Assessee's contention.
- It was further ascertained that the alternate claim of the Assessee for granting of deduction u/s 10A and vide para. No. 3.23 of its direction required the AO to examine the alternate claim of the Assessee for eligibility of deduction u/s 10A.
- The Revenue in its appeal is aggrieved by the direction given by the DRP for examining the claim of deduction u/s 10A. The Assessee is aggrieved by denial of claim u/s 10A of the Act amounting to Rs.7,91,16,965/- by the AO in the final order passed pursuant to the direction given by the DRP.

Issue:

- Whether DRP has been empowered to confirm, reduce or enhance the variations proposed in draft order, or issue any direction for further enquiry and passing of assessment order, is the crux of this issue.
- Whether albeit DRP is not empowered to direct Assessing Officer to entertain and examine a claim made by the Assessee but there are no fetters on its own powers to undertake such an exercise itself for ascertaining if claim of the Assessee is legally tenable.

Ruling:

- It is seen that the DRP vide para 3.23 of its direction has observed: 'We direct the AO to examine the alternative claim of the Assessee based on the material available on record and grant the eligible deduction u/s 10A, if the Assessee is found to satisfy the conditions laid down under the said section'.
- The claim of the Revenue is that the DRP could not have given any such direction to the AO for examining the claim u/s 10A which is beyond its ambit.
- It is relevant to look into the provisions of section 144C of the Act which deal with "Reference to Dispute Resolution Panel". Sub-section (1) of section 144C states that: "The Assessing Officer shall, notwithstanding anything to the contrary contained in this Act, in the first instance, forward a draft of the proposed order of assessment (hereafter in this section referred to as the draft order) to the eligible Assessee if he proposes to make, on or after the 1st day of October, 2009, any variation in the income or loss returned which is prejudicial to the interest of such Assessee.'
- Sub-section (2) of section 144C states that the Assessee shall either file his acceptance to the AO on the variations proposed in the draft order or file his objections, if any, with the DRP. In case, the Assessee accepts the variation in the draft order or no objections are received within 30 days, then sub-section (3) states that: 'The Assessing Officer shall complete the assessment on the basis of the draft order'.
- In case, the Assessee does not agree with the draft order, it can, inter alia, raise objections before the DRP, which shall issue directions under sub-section (5) of section 144C. Upon receipt of the directions from the DRP, the AO completes the assessment under sub-section (13) in conformity with the directions given by the DRP.
- Scope of directions by the DRP has been set out in sub-section (8) which states that the DRP "may confirm, reduce or enhance the variations proposed in draft order so, however, that it shall not set aside any proposed variation or issue any direction under sub-section (5) for further enquiry and passing of the assessment order.' It is manifest from the prescription of sub-section (8) that the DRP has been empowered to confirm, reduce or enhance the variations proposed in draft order.
- There is specific prohibition contained in the provision to the effect that the DRP cannot set-aside any proposed variation or issue any direction for further enquiry and passing of the assessment order.
- Adverting to the facts of the instant case, it is seen that the DRP's direction to the AO for carrying out a fresh examination of the claim of the Assessee u/s 10A of the Act is in violation of the clear mandate of the provisions as discussed supra and hence cannot be countenanced.
- On our vacating such a direction, the position which would emerge is that the denial of the Assessee's claim for deduction u/s 10B would attain finality but the alternate claim for allowing deduction u/s 10A, despite the DRP finding some merit in the same, would get jeopardized at the threshold even without verification, thereby causing irreparable prejudice to the Assessee.
- It is pertinent to note that the learned DRP itself found some merit in the contention of the Assessee on the eligibility of claim u/s 10A, for which the relevant discussion has been made in Para Nos. 3.19 to 3.22. Albeit the DRP is not empowered to direct the AO to entertain and examine such a claim, there are no fetters on its own powers to undertake such an exercise itself for ascertaining if the claim of the Assessee is legally tenable.
- Under the given circumstances, we set-aside the impugned order and remit the matter to the DRP for adjudicating the issue itself without remitting the matter to the file of the AO.
- In the result, both the appeals are allowed for statistical purposes.

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"Everyone asks for a miracle, some a house, some a car and some for love. Be happy with what you have and remember: 'Your miracle is that you are alive today'."

Seminar on "New Penalty Provisions in Income Tax under section 270A and 270AA"



CA. Deepa Khare
Speaker



Felicitation of CA. Deepa Khare, Speaker by the hands of
CA. Kusai Goawala



Participants

Seminar on "Accounting Standards for SMEs"



CA. (Dr.) S. B. Zaware
Speaker



CA. C. V. Chitale
Speaker



Participants

Workshop on "Self Defence" (Under Stress Management & Fitness Month)



Felicitation of Shri. Ashok Golani - Trainer



Participants



Participants

Seminar on "GSTR 9 & 9C Reconciliation"



CA. Vaishali Kharde
Speaker



Felicitation of CA. Vaishali Kharde, Speaker



Participants

Seminar on "GST for Real Estate - Joint Development Agreements"



CA. Yashwant Kasar
Speaker



Felicitation of CA. Yashwant Kasar, Speaker



Participants

Lecture Meet on "Analysis of provisions of section 269SU in Income Tax Act"



CA. Mayuri Kulkarni
Speaker



Felicitation of CA. Mayuri Kulkarni, Speaker

Seminar on "Reporting under ICDS - Practical Aspects"



CA. Kusai Goawala
Speaker



Felicitation of CA. Kusai Goawala, Speaker



Participants

Workshop on "GST"



CA. Nagesh Jadhav
Speaker



CA. Sanjay Chhabria
Speaker

GST

Finance Bill 2020 Publications

- ▶ **GST Ready Reckoner**
V.S. Datey
- ▶ **GST Manual with
GST Law Guide &
Digest of Landmark Rulings**
Set of 2 Vols.
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