

# GST & CORPORATE TAX



WEEKLY NEWSLETTER | CA JAY BOHRA

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## The week that was...

- **50,000 cases to be taken up for GST audit in FY24:** CBIC chairman
- **GST council to hold meeting on 11 July, 2023**
- Govt. **extends the due date for filing** GSTR-1, GSTR-3B & GSTR-7 for **April & May 2023** in Manipur till June 30, 2023
- CBIC issued Important **Guidelines** for processing of applications for **GST registration**
- **Recipient's ITC cannot be denied in case supplier becomes non-existent or his registration cancelled retrospectively:** Hon'ble Calcutta HC
- GSTN issued **advisory** on Enablement Status for Taxpayers for **e-Invoicing'**
- Delhi Govt notifies Special **Procedure** for **revoking cancelled GST registration**

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- CBDT notified "**348**" as **Cost Inflation Index (CII)** for the **F.Y 2023-24**
- **CBDT amends Income Tax Rules to incorporate new tax regime** and introduces Rule 21AGA and Form 10-IEA for opting the old tax regime
- CBDT **enabled the Common Offline Utility** for filing **Income-tax Returns** ITR 1, ITR 2, ITR 3 and ITR 4 for the **AY 2023-24**
- CBDT issues **Order** to specify the scope of the **e-Appeals Scheme, 2023** u/s 246(6) of the IT Act
- **New Tab Enabled: Direct Access to AIS** on Income Tax E-Filing Portal
- CBDT **mandates Digitally Signed Advance Ruling Applications** under Income Tax
- **CBDT introduces additional member for resolving differences of opinion** in Advance Rulings under Income Tax



25<sup>th</sup> June

Due date for **GST Challan Payment** in Form PMT-06 by **QRMP** taxpayers for **May'23**

30<sup>th</sup> June

Furnishing of **TDS Challan-cum-statement** u/s 194-IA, 194-IB, 194M and 194S for **May, 2023**

- **Deadline for linking PAN with Aadhaar** to avoid PAN becoming inoperative
- Furnishing of **Equalization Levy statement** for the **F.Y. 2022-23**

