2014 JUNE

P. K. LUHARUKA & CO. CHARTERED ACCOUNTANTS MONTHLY NEWSLETTER www.pkluharukaco.com



THIS ISSUE GIVES AN UPDATE ON ASPECTS ON WHICH THE CBDT, RBI AND MINISTRY OF CORPORATE AFFAIRS THINK NEED CHANGES OR CLARIFICATIONS, A FEW RELEVANT CASE LAWS RELATING TO INCOME TAX, AN ANNOUNCEMENT BY THE ICAI AND A DUE DATES CALENDAR FOR THE MONTH OF JUNE.

TO SHARE YOUR VIEWS - CLICK HERE

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DIRECT TAXES

- a. ITR 1 (SAHAJ), ITR 4S (SUGAM), & ITR 2 for AY 2014-15 are now available for e-filing.
- b. In exercise of the powers conferred by section 295 of the Income Tax Act, 1961, the CBDT hereby amends the Income Tax Rules, 1962 wherein new versions for Forms 49A & 49AA have been made available. (Attached Notification No. 26/2014 dated 16/05/2015)
- c. An assessee required to furnish a report of audit specified under section 10AA, section 44DA, section 50B or section 115VW of the Act, shall furnish the said report of audit and the return of Income electronically for AY 2014-15 and onwards. (Attached Notification No. 28/2014 dated 30/05/2015)

COMPANY LAW

a. Version of the Forms (i) Bank ACC, (ii) CHG-4, (iii) INC-7, (iv) INC-23, (v) MGT-14, and (vi) PAS-3 is likely to be changed on 6th June 2014. Only new version of these Forms will be acceptable thereafter. Please plan accordingly. Existing version of the forms can be filed till 5th June 2014.

RESERVE BANK OF INDIA

RBI, in its Second Bi-Monthly Policy Statement, 2014-15, kept the policy repo rate, rate at which RBI lends to the banks, under liquidity adjustment facility (LAF) **unchanged** at **8.0%.** Consequently the reverse repo rate under LAF too stands unchanged at 7.0%, and the Marginal Adjustment Facility (MAF) rate and the Bank Rate at 9.0%. The Cash Reserve ratio, was also kept unchanged at 4.0%. The rationale behind such move is to allow the disinflationary effects of rate increases undertaken during September 2013-January 2014 to mitigate inflationary pressures in the economy. (Notification Dated 03.06.2014 by RBI)

CASE LAWS

- a. No disallowance u/s 14A & Rule 8D can be made if the assessee does not have tax-free income & no claim for exemption is made- CIT vs. Cortech Energy (P) Ltd. (Gujarat High Court)
- b. No s. 271(1)(c) penalty for concealment under normal provisions if s. 115JB book profits assessed CIT vs. Jindal Polyester & Steel Ltd (Allahabad High Court)
- c. Assessee is bound to furnish a return in response to a s. 148 notice. The reasons for reopening can be given only thereafter. A writ involving disputed factual issues cannot be entertained.- Adobe Systems Software Ireland Ltd. vs. ADIT (Delhi High Court)

P. K. Luharuka & Co., Chartered Accountants Calendar

01 June 2014 – 30 June 2014

Time zone: (UTC+05:30) Chennai, Kolkata, Mumbai, New Delhi

June 2014

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Details

05 June 2014

Time All Day

Subject Due Date of payment of Central Excise Duties for the previous month -

For non SSI Units - GAR-7 Challan

Recurrence Occurs every June 5 effective 05/06/2014 until 05/06/2014.

Time All Day

Subject Due Date of payment of Service Tax for services deemed to be

provided as per rules in the month of May in case of assessees, other than individual or proprietorship firm or partnership firm (if not paid

electronically) (GAR 7 Challan)

Location the month of May in case of assessees, other than individual or

proprietorship firm or partnership firm (if not paid electronically)

Recurrence Occurs every June 5 effective 05/06/2014 until 05/06/2014.

06 June 2014

Time All Day

Subject Due Date of payment (latest by 8 P.M.) of Service Tax for services

deemed to be provided as per rules in the month of May in case of assessees, other than individual or proprietorship firm or partnership

firm (if paid electronically) (GAR 7 Challan)

Location the month of May in case of assessees, other than individual or

proprietorship firm or partnership firm (if paid electronically)

Recurrence Occurs every June 6 effective 06/06/2014 until 06/06/2014.

Time All Day

Subject Due Date of payment of Central Excise Duties for the previous month -

For non SSI Units (if paid electronically) - GAR-7 Challan

Recurrence Occurs every June 6 effective 06/06/2014 until 06/06/2014.

07 June 2014

Time All Day

Subject Due Date of deposit of TDS where income or amount is paid or

credited in the month of May (Challan No./ ITNS. 281)

Location the month of May

Recurrence Occurs every June 7 effective 07/06/2014 until 07/06/2014.

Time All Day

Subject Due Date of Monthly payment of TCS in May u/s 206C

Recurrence Occurs every June 7 effective 07/06/2014 until 07/06/2014.

Time All Day

Subject Submission of copy of declaration forms (Form 15G and form 15H)

received for non deduction of TDS under section 197A before the

Chief Commissioner or Commissioner

Recurrence Occurs day 7 of every 1 month effective 07/06/2014 until 07/06/2014.

10 June 2014

Time All Day

Subject Due Date of ER-1 for Non-SSI assessees and ER-2 for EOU units for the

month of May

Recurrence Occurs every June 10 effective 10/06/2014 until 10/06/2014.

15 June 2014

Time All Day

Subject Due Date of Payment of PF for the month of May (plus grace period of

5 days)

Recurrence Occurs every June 15 effective 15/06/2014 until 15/06/2014.

Time All Day

Subject First installment (15%) of advance income-tax in case of a company for

current FY (Challan No./ ITNS. 280)

Location case of a company for AY 2013-14

Recurrence Occurs every June 15 effective 15/06/2014 until 15/06/2014.

21 June 2014

Time All Day

Subject Due Date of Payment of ESI for the month of May

Recurrence Occurs every June 21 effective 21/06/2014 until 21/06/2014.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE CENTRAL BOARD OF DIRECT TAXES

Notification

New Delhi, the 16th day of May, 2014

- S.O. **2045** (**E**)- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-
- 1. (1) These rules may be called the Income –tax (5th Amendment) Rules, 2014.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in Appendix II, for Forms 49A and 49AA, the following Forms shall be substituted, namely:-

Only 'Individuals' to affix recent photograph (3.5 cm × 2.5 cr

FORM No. 49A

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FORM No. 49AA

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APPLICATION FOR ALLOTMENT OF PERMANENT ACCOUNT NUMBER [INDIVIDUALS NOT BEING A CITIZEN OF INDIA/ENTITIES INCORPORATED OUTSIDE INDIA/UNINCORPORATED ENTITIES FORMED OUTSIDE INDIA]

See Rule 114

Only 'Individuals' to affix recent photograph (3.5 cm × 2.5 cm)

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	5 Date of Birth/Ir	ncorpoi	ratio	on/A	gre	emen	t/Pa	artn	ersh	ip c	or Tru	st D	eed,	/ Foi	mat	tion	of B	ody	of i	ndi	/idu	als	or A	sso	ciati	ion (of Pe	rsor	าร				
	Day	Month]		Ye	ear																											
	6 Details of Parer	nts (app	olica	able c	only	/ for i	ndiv	ridu	al ap	pli	cants																						
	Father's Name (N		ory.	Even	ma	rried v	vom	en s	shou	ld fi	ll in fa	ther	's na	me (only))											1						
	Last Name / Surr	name	느	Щ			<u> </u>	<u> </u>	<u> </u>	4	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>			<u> </u>				<u> </u>	<u> </u>			<u> </u>							
	First Name		L	Щ			<u> </u>	<u> </u>	<u> </u>								<u> </u>			<u> </u>]												
	Middle Name			ш							_																J						
	Mother's Name (option	al)																														
	Last Name / Surr	name																															
	First Name																																
	Middle Name																																
	Select the name															N ca	ard (5	Selec	t on	e or	ly)												
	(In case no optio	n is pro	vide	_				ill b	e issi	_)		(0)		47-1.			t- 1	- 1										
	7 4 4 4		느	Jrath	er's	name	•		L	''	Mothe	r's n	ame	:			(Ple	ease	tick	as a	ррн	cabi	e)						_				
	7 Address Residence Addr	ress																															
	Flat/Room/ Door		No.				Γ																										
	Name of Premise	s/ Build	ling/	′ Villag	ge		Ĺ	Ī	Ī	Ī																					Ī		
	Road/Street/ Lan	e/Post	Offic	ce																										\Box			
	Area / Locality / 1	Γaluka/	Sub-	- Divis	ion																								П	\Box			
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	State / Union Ter	ritory									Pir	ncode	e / Z	ip co	de	Π	I	Cou	intry	Nar	ne								—	—	\neg		
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Office Address				1
Name of office				
Flat/Room/ Door / Block	« No.			
Name of Premises/ Build	ding/ Village			
Road/Street/ Lane/Post	Office			
Area / Locality / Taluka/	Sub- Division			
Town / City / District				
State / Union Territory		Pincode / Z	ip code Country Name	
8 Address for Commun		Reside	Office	e (Please tick as applicable)
9 Telephone Number & Countr		ode Teleph	one / Mobile number	
Email ID				
10 Status of applicant Please select status, Individual Trusts	as applicable Hindu undivid			Government Association of Persons ial Juridical Persons Limited Liability Partnership
11 Registration Number	(for company, firms,	etc.)		
			<u> </u>	
12. Country of Citizenship			ISD Code of the Count	ry of Citizenship
Salary Income from Bu		Business/Profession code	[For Code: Refer instructions]	Capital Gains Income from Other sources No income
14 Representative or Ag	ent of the Applicant	in India		
Full name, address of the	Panrocantativo or Agon			
Full Name (Full expande				
	as applicable	Shri/Mr Smt/M	rs Kumari/Ms M	N/s
Last Name / Surname	Z			"
First Name			 	++++
Middle Name				++++
Wilder Name				
Address				
Flat/Room/ Door / Block	k No.			
Name of Premises/ Build	ding/ Village			
Road/Street/ Lane/Post	Office			
Area / Locality / Taluka/	Sub- Division			
Town / City / District		5: /3	in code	
State / Union Territory		Pincode / Z	p code	
<u> </u>				
15 Documents submitted	d as Proof of Identity	(POI) and Proof of Addres	s (POA)	
I/We have enclosed			as proof of identity,	as
proof of address, and [Please refer to the instr	ructions (as specified in	Rule 114 of I.T. Rules. 1962)	as mandatory certified documer for list of mandatory certified doc	ents cuments to be submitted as applicable]
i. sase rejer to the histi	(as specified III	11. oj 1.1. naics, 1302)		
-	• •		alified Foreign Investor, as pr	rescribed under the regulations issued by
the Securities and Exc ["Control" as defined u	-	a (SEBI) Acquisition of Shares and Tai	keovers) Regulations.1997	
		•	mber 31, 2010 on Anti Money Lai	undering.]
				•
				Please select as applicable

							v
Marital Status	Single	Married	Divorce	ed Widow/\	Vidower		
Citizenship Statu	s	I Foreigner	P Person	of Indian origin	O Oversea	as citizen of India	
In case of Foreig	ner, country of Citize	enship					
Occupation deta	ils	ivate sector service	e Pu	blic sector/Govt. se	ervice Bus	iness	Professional
	Ag	griculturist Re	tired Ho	ousewife	Student Oth	ners	
In case of non in	dividuals		<u> </u>	_	<u> </u>	Please select	as applicable
	R Private Con	mnany	U Public 0	Company	D Body Co	ornorate	<u></u>
				. ,			
	S Financial In	stitution	N Non Go	vernment Organizatio	n C Charital	ole Organization	
c) Gross Annual IncNetwoth (Assets	come - INR : less liabilities) in IN	NR.					
l) In case of a Publ	ic Company, whethe	er listed on a stock ex	change	Yes	No	Please select	as applicable
	ate name of the sto						
e) In case of Non-ir	ıdividuals						
Does it have fe	ew persons or per	rsons of the same f	amily holding	peneficial ownershi	p and control		
	, , , , , , , , , , , , , , , , , , , ,		,	Yes	No	Please select	as applicable
["Control" :Cont	rol shall include the	right to appoint major	ity of the directo	ors or to control the ma	nagement or policy	decisons exercisab	le
	=	dually or in concert, d	•	ly, including by virtue	of their shareholding	or management	
_	-	ural person who ultima	•		licant and/or the per	rson on whose beh	alf a transaction
is being conduc	ted, and include	es a person who exerc	ises ultimate eff	ective control over a ju	ridical person]		
		y of the following ser	/ices			Please select	as applicable
	e, Money Changer Se		. P	Yes	No		
Money Lending,		Casinos and Betting Sy	ndicates)	Yes	No No		
) Whathar the an	alicant or the applic	ant's authorised signa	atorios/trustoos	office bearers is	<u>—</u>		
(i) a politically	15.5	ant s authoriseu signa	tories, trustees,	Yes	No		
(ii) related to a	politically exposed p	ierson		Yes	No		
[For definition of	politically exposed p	person refer to guidelii	nes issued under	the Prevention of Mon	ey Laundering Act (P	MLA)]	
n) Taxpayer identif	ication Number in tl	he country of residen	се				
/We					the capacity of		
ereby declare th	at what is stated	above is true to	the best of my/o	our information and be	elief.		
Place							
							l
Date	D D M M	Y Y Y Y				re / Left Thumb Im pplicant (inside the	

[Notification No. 26/2014][F.No.142/15/2013-TPL]

[Ashis Mohanty]

Under Secretary to Government of India

Note: - The principal rules were published vide Notification S.O. 969 (E), dated 26th March, 1962 and last amended by Income-tax (4th Amendment) Rules, 2014 vide Notification S.O. 997 (E), dated the 1st April, 2014.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE [CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 30th day of May, 2014

Income-tax

- **S.O. 1418(E).** In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-
- 1. (1) These rules may be called the Income-tax (6th Amendment) Rules, 2014.
 - (2) They shall be deemed to have come into force with effect from the 1st day of April, 2014.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12, in sub-rule(2), in the proviso,-
 - (a) after the expression "section 10A", the expression "section 10AA" shall be inserted;
 - (b) after the expression "section 44AB", the expression "section 44DA, section 50B" shall be inserted;
 - (c) for the expression "or section 115JB", the expression "section 115JB or section 115VW" shall be substituted.
- 3. In the said rules, in Appendix-II, for FORM ITR-3, FORM ITR-4, FORM ITR-5, FORM ITR-6 and FORM ITR-7, the following FORMS shall respectively be substituted, namely:-

[Notification No. 28/2014, F.No.142/2/2014-TPL]

(Gaurav Kanaujia) Director to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (5th Amendment) Rules, 2014 vide notification S.O. No.1297 (E) dated 16 May, 2014.