



ASC TIMES NEWSLETTER

Volume 30, MARCH 2024



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MESSAGE FROM DIRECTOR

Dear Readers,

We are delighted to release our Monthly newsletter 'ASC TIMES' - MARCH Edition considering the rigorous demand from our eminent readers. I would like to take this opportunity to present the Volume-30 of our monthly newsletter. ASC Times summarizes all the business-related news & government updates like imparting relevant information, press releases, notifications, periodic updates, etc. to keep you updated with things affecting the business as a whole.

This newsletter is designed as a comprehensive knowledge-sharing initiative focused on updating you with all the monthly updates covering Income Tax Act 1961, Company's Act 2013, Foreign Exchange Management Act (FEMA), Customs, etc.

ASC Group, continues to be the leader for financial, secretarial, legal & management advisory for more than 25 years of industry experience operating out of 11 offices globally. Our team of 300+ professionals consists of experienced Chartered Accountants, Company Secretaries, Lawyers, Investment Advisors, and Management Consultants who continuously contribute towards the ease of doing business across the world.

We as ASC always believe in strengthening the relationship between us and share timely and insightful editions.

ASC releases a monthly Newsletter named '[GST TIMES](#)' and '[INSOLVENCY TIMES](#)' which provides a rewarding experience to the reader.

Best regards
Shailendra Kumar Mishra
Director
ASC Group





COMPLIANCE CALENDAR

Sr. No.	Date	Compliance	Period
1	1st March 2024	The due date for furnishing of challan-cum-statement in respect of tax deducted under sections 194-IA, 194-IB and 194M in the month of January, 2024	January 2024
2		The due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S (by specified person) in the month of January, 2024	January 2024
3	7th March 2024	Due date for deposit of Tax deducted/collected for the month of February, 2024.	February 2024
4	15th March 2024	Fourth instalment of advance tax for the assessment year 2024-25	AY 2024-25
5		The due date for payment of the whole amount of advance tax in respect of the assessment year 2024-25 for the assessee covered under the presumptive scheme of section 44AD / 44ADA	AY 2024-25
6		ESIC payment for the month of February 2024	February 2024
7		PF payment for the month of February 2024	February 2024
8		Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2024 has been paid without the production of a Challan	February 2024
9	16th March 2024	The due date for issue of TDS Certificate for tax deducted under sections 194-IA, 194-IB and 194M in the month of January, 2024	January 2024
10		The due date for issue of TDS Certificate for tax deducted under section 194S (by a specified person) in the month of January, 2024	January 2024
11	30th March 2024	The due date for furnishing of challan-cum-statement in respect of tax deducted under sections 194-IA, 194-IB and 194M in the month of February, 2024	February 2024
12		The due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S (by specified person) in the month of February, 2024	February 2024
13	31st March 2024	Uploading of statement Form 67, of foreign income offered to tax and tax deducted or paid on such income in the previous year 2022-23, to claim foreign tax credit [if the return of income has been furnished within the time specified under section 139(1) or section 139(4)]	FY 2022-23
14		Furnishing of an updated return of income for the Assessment Year 2021-22	AY 2021-22



Indo Japan News

India-Japan joint exercise 'Dharma Guardian' commences in Rajasthan

The 5th edition of the joint military exercise 'Dharma Guardian' between the Japanese Ground Self Defense Forces and the Indian Army commenced in February and will conclude on 9th March 2024. Dharma Guardian is a military exercise that is held alternately in India and Japan. The Japanese contingent is being represented by the soldiers of the 34th Infantry Regiment. The Indian Army is represented by a battalion of the Rajputana Rifles and both sides had 40 military personnel each. The exercise will promote military cooperation and enhance the joint capabilities to conduct joint operations in semi-urban environments. [Read more](#)

Indians can easily obtain study and work visas with just a student ID: Japan's ambassador Hiroshi F Suzuki

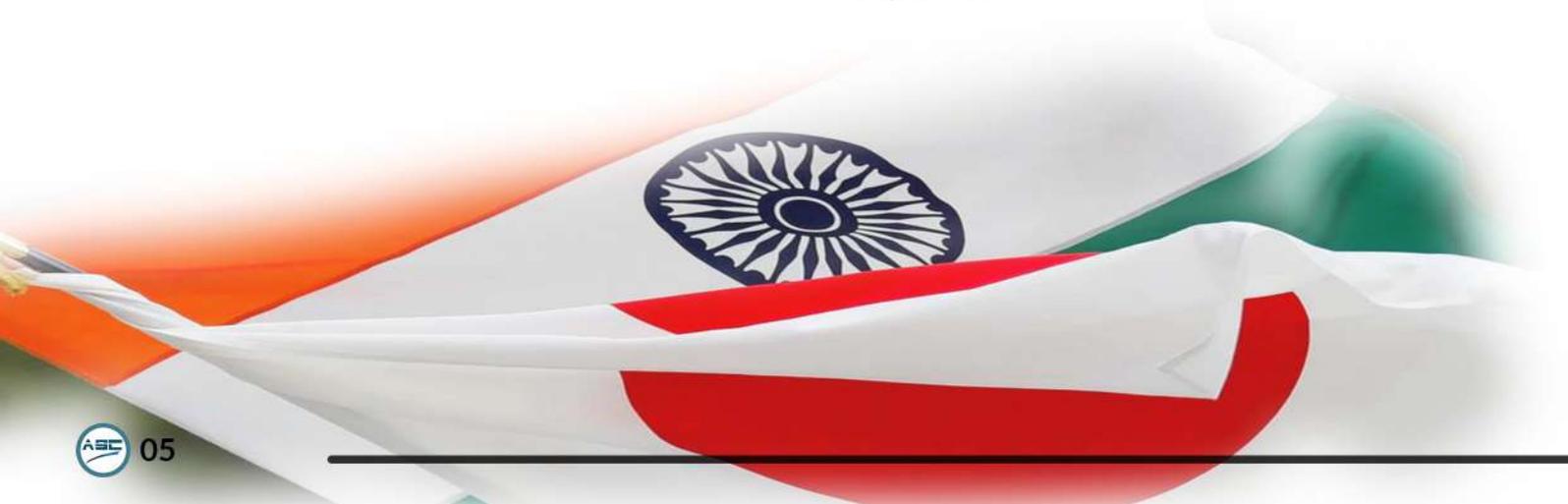
Mr. Hiroshi F Suzuki, the Japanese Ambassador to India, has invited young Indian students to visit and study in Japan. He stated that it is very easy to get a student visa in Japan. All you have to do is present a student ID to get the visa. He stated that the visa process is quite streamlined and there are ample job opportunities and a plethora of skill development programs. [Read more](#)

Mizuho courting India elite shows Japan banks' global ambition

Mizuho Financial Group Inc. of Japan showcased its business ties in India at Mumbai's St. Regis Hotel. It announced its largest-ever acquisition in India. Adani Group, Japanese lenders and Hindenburg Research have also played a significant role in the Indian offshore loans. The awards ceremony in the hotel attracted more than 150 executives from the companies, including Gautam Adani and Mukesh Ambani. Mizuho's celebration with its biggest clients in India and they have also become the country's largest arrangers of offshore loans. [Read more](#)

EAM S Jaishankar to pay bilateral visits to South Korea and Japan from March 5-8

The External Affairs Minister S Jaishankar is set to pay bilateral visits to Japan and the Republic of Korea from 5th March to 8th March. He will be co-chairing the 10th India-Republic of Korea Joint Commission Meeting (JCM) with Cho-Tae Yul from the Korean side. Both sides will be exchanging views on global and regional issues on mutual interest. The India-Republic of Korea partnership has been steadily expanding across the sectors of defence, trade, investments, S&T, culture and education. The JCM will review the entire bilateral cooperation and explore the ways to further strengthen it. [Read more](#)





NEWS HIGHLIGHTS

Bill Gates arrives in Bhubaneswar, to attend several programmes

Microsoft co-founder arrived in Odisha capital on the night of 27th February and was scheduled to attend several programmes. He was also set to meet the Chief Minister Naveen Patnaik. He will be attending other functions as well, including the 'Jaga Mission', 'Mukta' scheme and 'Mission Shakti'. The Odisha Government's Department of Agriculture & Farmer Empowerment and the Fisheries and Animal Resource Department collaborated with the Bill & Melinda Gates Foundation in 2017 for innovation in data-driven decision-making. [Read more](#)



End of the road: Why Apple's electric car plans had a bumpy ride

Apple was working on its secretive car project, Project Titan. However, it decided to end the project after it faced challenges, strategy pivots and departure of the key figures. While Apple never openly admitted working on its car project, there were hints suggesting the same. Apple has reportedly spent billions of dollars and years working on this project which will never see the daylight. As per a report by the New York Times, Apple has spent \$113 billion on research and development. [Read more](#)

5 facts about Anant Ambani animal welfare centre 'Vantara'

Anant Ambani, Board of Directors in Reliance Industries Limited and Reliance Foundation, has launched the Vantara (Star of the Forest) project which has been greatly appreciated by all the people. The initiative focuses on the rescue, treatment, care and rehabilitation of injured and threatened animals. Vantara is spread across 3000 acres in the Green Belt of Reliance's Jamnagar Refinery Complex. Reliance is also focusing on becoming a net carbon-zero company by 2035. Anant Ambani has been passionate about animal welfare since a very young age. Vantara is also focused on protecting the critically endangered species. [Read more](#)





SC issues contempt notice to Patanjali over 'misleading advertisements'

Baba Ramdev-owned Patanjali Ayurveda was in a row after the Supreme Court issued a contempt notice to Patanjali and its managing director Acharya Balkrishna for violating its order against misleading advertisements. The court also restrained Patanjali from advertising its medicinal products. It all began after hearing the Indian Medical Association's plea regarding the 'misinformation against allopathy'. The court directed Patanjali Ayurveda to stop all the false and misleading advertisements immediately. [Read more](#)





INCOME TAX

Consequent to FM's Speech, CBDT orders write-off of 'small demands' within 2 months

The Finance Minister announced a waiver of income tax penalties for small demands to relieve the taxpayers. Income tax demands up to Rs. 25,000 were announced to be waived up to Assessment Year 2010-11 while demands up to Rs. 10,000 were announced to be waived from AY 2011-12 to AY 2015-16. These demands basically represented non-reconciled, non-verified or disputed direct tax demands. This causes anxiety and trouble to the honest taxpayers. This move is expected to benefit approximately 1 crore taxpayers and within 2 months after the announcement by the FM, CBDT has ordered the writing-off of small demands.



Changes in ITR

The financial year 2023-24 is nearing its end and the government has already notified the income tax returns for Assessment Year 2024-25 very well in advance. There are certain changes in the income tax returns that align with the previous announcements by the Finance Minister in their budget presentation. [Read more](#)

Agreement Between The Government Of The Republic Of India And Government Of Samoa For The Exchange Of Information With Respect To Taxes

The Government of India and the Government of Samoa have entered into an agreement for the exchange of information in relation to taxes. The exchange of information will foreseeably be relevant to the administration and enforcement of the domestic laws of both countries and assist in the assessment and collection of taxes, enforcement and recovery of tax claims and prosecution and investigation of tax matters. [Read more](#)



US, Austria, France, Italy, Spain & UK agree to extend 'DST compromise' up to Jun'24

The US Department of Treasury has announced the extension of the compromise agreement between Austria, France, Spain, Italy and the UK on the transition from the existing Digital Services Taxes (DSTs) in these countries to the new multilateral solution agreed under the Pillar 1 of the OECD two pillar solution for reforms to the international tax framework. These countries have announced an extension of the political compromise set forth in the 21st October 2021 joint statement through 30th June 2024.

OECD Forum on Harmful Tax Practices finds UAE Free Zones 'not harmful'

All the jurisdictions continue to make progress in addressing harmful tax practices by implementing the international standard under BEPS Action 5. The progress is quite evident from the release of the new results on the preferential tax regimes and substantial activities in no or only nominal tax jurisdictions. The total number of regimes reviewed by the FHTP has now reached 322 and over 40% of these regimes have been abolished. In the October 2023 meeting, the Forum on Harmful Tax Practices (FHTP) reached new conclusions on the four regimes as part of the implementation of the BEPS Action 5 minimum standard on harmful tax practices. The FHTP undertakes an annual monitoring exercise to assess whether the standard operates effectively in practice or not.



Mauritius Cabinet agrees to amend India-Mauritius DTAA for BEPS Minimum Standards compliance

The Mauritius Government has decided to amend its double taxation avoidance agreement (DTAA) with India. This was decided on 23rd February 2024 to better align with the OECD proposal on Base Erosion and Profit Sharing. This could potentially prove to be challenging for foreign investment in India. Mauritius signed the Multilateral Convention to implement the Tax Treaty Related Measures to prevent Base Erosion and Profit Sharing (MLI) on 5th July 2017. However, the MLI applies only to the tax treaties that fall under 'Covered Tax Agreements' (CTA).

[Read more](#)

Cameroon commits to implement 'automatic tax information exchange standard' by Sep'26

Cameroon has been a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) since 2012. Cameroon has committed to the implementation of the International Standard for Automatic Exchange of Financial Account Information in Tax Matters (AEOI) by September 2026. Out of 171 Global Forum Members, 125 are now committed to start the AEOI by a specific date out of which, 12 committed between 2024 and 2026. The Global Forum will accompany Cameroon's progress in fulfilling its commitment to automatically start exchanging information by September 2026.



Master Direction – Reserve Bank of India (Bharat Bill Payment System) Directions, 2024

The Reserve Bank of India (RBI) has put in place a revised regulatory framework – Bharat Bill Payment Systems Directions, 2024 to streamline the process of bill payments, enhance consumer protection and enable greater participation. These directions shall be applicable from 1st April 2024. The directions shall be applicable to the NPCI Bharat Bill Pay Limited (NBBL - a wholly owned subsidiary of the National Payments Corporation of India) and All Bharat Bill Payment Operating Units (BBPOUs). The directions lay down explicit requirements relating to the meaning, participants in BBPS and their roles and responsibilities. [Read more](#)

Capital Adequacy Guidelines – Review of Trading Book

The Master Directions – Classification, Valuation and Operation of Investment Portfolio of Commercial Banks (Directions), 2023 provides a clearly identifiable trading book under the 'Held for Trading (HFT)' accounting sub-classification. Further, it also introduces the AFS reserve which would be a part of the regulatory capital. Further, considering the transition to 'Market Risk Capital Requirements – Simplified Standardised Approach', intermediate scalars were introduced to recalibrate the extant market risk capital requirements. These instructions shall be applicable from 1st April 2024. [Read more](#)

Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions - 2024

All the Supervised Entities (SEs) are required to submit supervisory returns to the Reserve Bank of India as per the circulars / directions / notifications issued by the RBI from time to time. The RBI has rationalised and consolidated all the supervisory returns to harmonise the timelines for filing returns. These directions shall be applicable to the following entities:

- All Commercial Banks excluding Regional Rural Banks. Commercial Banks include Public Sector Banks (PSBs), Private Sector Banks (PVBs), Small Finance Banks (SFBs), Payment Banks (PBs), Local Area Banks (LABs) and Foreign Banks (FBs).
- All Primary (Urban) Co-operative Banks.
- Select All India Financial Institutions (Exim Bank, NABARD, NHB, SIDBI and NABFID).
- All Non-Banking Financial Companies [excluding Housing Finance Companies (HFCs)] and all Asset Reconstruction Companies (ARCs).

The above entities should be referred to as the Supervisory Entities. [Read more](#)

Amendment to Master Direction on Prepaid Payment Instruments

The RBI earlier issued master directions on Prepaid Payment Instruments (PPIs) that prescribed the various types of PPIs that banks and non-banks can issue after obtaining the necessary authorisation / approval of the RBI. Public transport systems across the country cater to multiple commuters on a daily basis. The RBI has decided to permit the authorised bank and non-bank PPI issuers to issue PPI for making payments across various public transport systems to ensure speed, convenience, affordability and safety of digital modes of payments to the commuters for transport services. [Read more](#)

Inclusion of Clearing Corporation of India Limited as a Financial Information Provider under the Account Aggregator Framework

The RBI launched the RBI Retail Direct Scheme on 12th November 2021 to facilitate the retail investors to invest in the Government Securities. This scheme provides access to the primary and secondary Government Securities market by enabling individuals to open Retail Direct Gilt Accounts with the bank. The Clearing Corporation of India Limited has been included as the Financial Information Provider to aggregate the financial information on the Government Securities held by the retail investors under this scheme in their Retail Direct Gilt accounts.

[Read more](#)

Interest Equalization Scheme (IES) on Pre and Post-Shipment Rupee Export Credit

The Government of India has allowed for the extension of the Interest Equalisation Scheme for Pre and Post-Shipment Rupee Export Credit Scheme up to 30th June 2024. The rate of interest equalisation shall be 2% for the manufacturers and merchant exporters exporting under the 410 HS lines. It shall be 3% for the manufacturers exporting under any HS line. Further, the government has advised certain modifications to the scheme. With effect from the financial year 2023-24, the banks that have priced the loans covered under this scheme at an average interest rate greater than the Repo Rate + 4% prior to the subvention will be subject to certain restrictions under the scheme. Further, the annual net subvention amount has been already capped at Rs. 10 crores per Importer Exporter Code (IEC) in any given financial year. [Read more](#)

Formation of a new district in the State of Assam – Assignment of Lead Bank Responsibility

The Government of Assam has notified a new district 'Hojai' in Assam by issuing a gazetted notification. Therefore, the RBI has decided to designate the State Bank of India as the lead bank of the Hojai district. The district working code allotted to the new district is 409. There is no change in the lead bank in the other districts of Assam.

[Read more](#)

Review of Fixed Remuneration granted to Non-Executive Directors (NEDs)

As per the Corporate Governance directions in banks, a ceiling of Rs. 20 lakhs per annum was specified in the remuneration of Non-Executive Directors (NEDs), other than the chairperson of the Board. After considering the crucial role of the NEDs in the functioning of the banks and in enabling the bank to attract qualified competent individuals on the board, the RBI has decided to enhance this limit to Rs. 30 lakhs per annum. The board of the bank may decide on a lower ceiling limit than Rs. 30 lakhs per annum depending upon the experience of the NED, the size of the bank etc. These instructions shall be applicable to all the private sector banks, including the Payments Banks and Small Finance Banks and also the wholly owned subsidiaries of the foreign banks. [Read more](#)

Participation of Indian Banks on India International Bullion Exchange IFSC Limited (IIBX)

Upon reviewing its earlier circular of Branches of Indian Banks operating in GIFT-IFSC – acting as Professional Clearing Member (PCM) of India International Bullion Exchange IFSC Limited (IIBX) dated June 07, 2022, the RBI has decided to allow the following:

- Branch / joint venture / subsidiary of an Indian bank in GIFT-IFSC to act as a Trading Member (TM) / Trading and Clearing Member (TCM) of IIBX, and
- Indian banks authorised to import gold / silver to act as Special Category Client1 (SCC) of IIBX. [Read more](#)

Amendments in Companies (Registration Offices and Fees) Rules, 2014

The Ministry of Corporate Affairs (MCA) issued a notification dated 14th February 2024. It requires the Registrar of the Central Processing Centre to examine or cause to be examined every application in e-Form or document required or authorized to be filed or delivered for registration, approval or taking on record by the registrar. The registrar shall take a decision on the application, documents or e-forms within 30 days from the date of its filing excluding cases where the approval of the Central Government, Regional Director or any other competent authority is required. [Read more](#)



Establishment of Central Processing Centre

The Central Government has established the Central Processing Centre at the Indian Institute of Corporate Affairs, Plot No. 6,7,8, Sector 5, IMT Manesar, District Gurgaon (Haryana), Pin Code- 122050 that shall have jurisdiction all over India. The Central Processing Centre shall process and dispose of e-forms filed along with the applicable fees. Except for the prescribed documents, the jurisdictional registrar within whose jurisdiction the registered office of the company is situated shall continue to have jurisdiction over such companies and process the remaining e-forms. [Read more](#)

Deployment and usage of Change Request Form (CRF)

The Ministry of Corporate Affairs (MCA) has issued a notification informing that the Change Request Form (CRF) has been made available on the V3 portal for the convenience of the users of the MCA-21 services. This web-based form shall be used only in exceptional circumstances for making a request of the Registrar of Companies (ROCs) in relation to the purposes that cannot be fulfilled through any existing form or services or functionality available either at the Front Office Level or Back Office Level. This form is not a substitute for any application, reporting and registry requirements as per the LLP Act or Companies Act. This form is intended to be used for purposes like correction of Master Data and to comply with the directions of the tribunals and courts. The form shall be processed within 3 days of its filing by the ROC following which it should be forwarded to the Joint Director who shall process and decide the matter within 7 days. [Read more](#)



Removal of the end date on export duty on Parboiled Rice and prescribed specified conditions on imports of Yellow Peas.

The CBIC has issued a notification to remove the end date on the levy of export duty on parboiled rice. Further, it also specifies the conditions for import of the yellow peas. The condition is that the bill of lading in relation to the import of yellow peas should be issued on or before 30th April 2024. The notification shall come into effect from 22nd February 2024. [Read more](#)

Exemption to AIDC on goods falling under tariff item 5201 00 25.

The CBIC has provided exemption to AIDC for the goods falling under the tariff item 5201 00 25. Therefore, all the goods under heading 5201 other than 5201 00 25 shall be subject to the AIDC at the rate of 5%. The notification shall come into effect from 20th February 2024. [Read more](#)

Authorization of Booking Post Offices and their corresponding Foreign Post Offices in terms of the Postal Export (Electronic Declaration and Processing) Regulations, 2022 - Reg.

Earlier, the CBIC issued various circulars and notifications to authorize the 1001 booking post offices by the Department of Posts. As per Regulation 6(1), the Department of Posts has authorized 14 more Booking Post Offices to accept the consignments for exports. The notification also encloses the list of Booking Post Offices and the corresponding Foreign Post Offices. [Read more](#)



PUBLICATIONS

INTERNAL PUBLICATION

Applicability of Reverse Charge of GST on Foreign Expats' Salary

Foreign parent companies often send their employees to provide specialized services to their Indian subsidiaries. The Indian entities enter into a contract or agreement with their foreign parent entity seeking back office support or IT services. The foreign expats are paid remuneration by the foreign entity to ensure continuity of social security benefits in their country. As per the GST law, these services are subject to GST under the Reverse Charge Mechanism. The applicability of GST on expats' salary depends on the case to case basis. [Read more](#)

Changes Proposed in GST Act 2017 – Interim Budget 2024

The Finance Bill, 2024, seeks to amend certain provisions of the Central Goods and Services Tax Act, 2017. These amendments focus on redefining the role and responsibilities of Input Service Distributors (ISDs) and introducing penalties for non-compliance. Section 2(61) defines an office of the supplier of goods or services or both. Section 20 mandates registration of offices receiving tax invoices for input services. Section 122A imposes penalties of one lakh rupees per unregistered machine used in manufacture of specified goods. The amendments bring about clarity, structure, and regulatory enforcement within the CGST Act.

[Read more](#)

QUOTE OF THE MONTH

"The philosophy of the rich and the poor is this: the rich invest their money and spend what is left. The poor spend their money and invest what is left.."

-Robert kiyosaki

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