

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by Act of Parliament)

BHUBANESWAR BRANCH OF EIRC OF ICAI



e-News Letter

November - 2017

ICAI BHAWAN

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From Chairman's Desk

Dear Professional Colleagues

Greetings

It gives me immense pleasure to get connected with you all once again through this November 2017 edition of Members' e-Newsletter. I extend my thankfulness to my colleagues in Managing Committee of Bhubaneswar Branch who have always supported me and encouraged me to perform.

We hope that all the members in practice who have been tightly engaged during the previous month, to manage and complete the Tax Audit in time are now in a relaxed mood.

The success of any initiative taken by branch is fully dependent upon the response and reception received from the members. The branch always looks upon the well-being of its members and I am happy to share that you have been unequivocally supporting us always.

Last month as the hectic month for all the practicing CAs for filling Tax Audit we have not conducted any programme for members. We conducted programme for students – How to face CA Exam.

We are Planning to conduct Live webcast on Insolvency Examination, Seminar on Information Technology in GST enable or Necessity for our members. We are planning to conduct a mock test for CPT students, Carrier counselling Programme, and CA student conference for students.

I would request all our members to participate, come together and derive maximum benefit out of the programmes conducted by our branch. Any type of suggestions, grievances, participation is always welcome from all our members.

Thank you!

With Warm Regards

CA. Rashmi Ranjan Mishra,
Chairman

Contents

1. From Chairman's Desk	2
2. In-depth analysis of Transitional Provision	3
3. Notification issued by different departments	6
4. Schedule of Programmes to be held during November-2017	9
5. Glimpses	10
6. Statutory Compliance Calendar	11

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In-depth analysis of Transitional Provision

CA. Satyananda Routray

There is requirement of in depth study of transitional provision. Otherwise there may be certain situation where you may end up with paying the tax twice. One is under old VAT Law regime and the other one is under GST regime.

Where any goods on which tax, if any, had been paid under the existing law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the tax paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer.

Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised upwards on or after the appointed day, the registered person who had sold such goods shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act, such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act.

Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised downwards on or after the appointed day, the registered person who had sold such goods may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act.

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

Every claim for refund filed by any person before, on or after the appointed day for refund of any amount of input tax credit, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be refunded to him in cash in accordance with the provisions of the said law:

Provided that where any claim for refund of the amount of input tax credit is fully or partially rejected, the amount so rejected shall lapse: Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

Every claim for refund filed after the appointed day for refund of any tax paid under the existing law in respect of the goods exported before or after the appointed day, shall be disposed of in accordance with the provisions of the existing law:

Provided that where any claim for refund of input tax credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.



Notwithstanding anything to the contrary contained in this Act, any amount of input tax credit reversed prior to the appointed day shall not be admissible as input tax credit under this Act.

Every proceeding of appeal, revision, review or reference relating to a claim for input tax credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of the existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

Provided that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

Every proceeding of appeal, revision, review or reference relating to recovery of input tax credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of the existing law, and if any amount of credit becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

Every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

Every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in cash under the said law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

Where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of input tax credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

Where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or input tax credit is found to be admissible to any taxable person,



the same shall be refunded to him in cash under the existing law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.

Notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the Odisha Value Added Tax Act, 2004.

Notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994.

Where tax was paid on any supply, both under the Odisha Value Added Tax Act, 2004 and under Chapter V of the Finance Act, 1994, tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.

Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day.

Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act, and are returned after the period specified in this sub-section.

Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within the period specified in this sub-section.

Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under the Odisha Value Added Tax, 2004 and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.

Where any goods or capital goods belonging to the principal are lying at the premises of the agent on the appointed day, the agent shall be entitled to take credit of the tax paid on such goods or capital goods subject to fulfilment of the following conditions:

- (i) the agent is a registered taxable person under this Act;
- (ii) both the principal and the agent declare the details of stock of goods or capital goods lying with such agent on the day immediately preceding the appointed day in such form and manner and within such time as may be prescribed in this behalf;
- (iii) the invoices for such goods or capital goods had been issued not earlier than twelve months immediately preceding the appointed day; and
- (iv) the principal has either reversed or not availed of the input tax credit in respect of such,- (a) goods; or (b) capital goods or, having availed of such credit, has reversed the said credit, to the extent availed of by him.

Explanation.- For the purposes of this Chapter, the expression “capital goods” shall have the same meaning as assigned to it in the Odisha Value Added Tax, 2004.



Notification from different departments during October - 2017

Notification No	Notification Date	Act	Areas	Subject	For Details Please Refer
100/2017-Cus (NT)	27-Oct-17	Customs	Non-Tariff	-	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt100-2017.pdf
101/2017-Cus (NT)	31-Oct-17	Customs	Non-Tariff	Tariff Notification in respect of Fixation of Tariff Value of Edible Oils, Brass Scrap, Poppy Seeds, Areca Nut, Gold and Silver- Reg.	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt101-2017.pdf;jsessionid=C20363C72BF1C76CA5BE7040062CCEFD
11/2017-Cus (NT/CAA/DRI)	13-Oct-17	Customs	Non-Tariff	Appointment of Common Adjudicating Authority by DGRI	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/cscaadri11-2017.pdf
12/2017-Cus (NT/CAA/DRI)	24-Oct-17	Customs	Non-Tariff	Appointment of Common Adjudicating Authority by DGRI	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/cscaadri12-2017.pdf
13/2017-Cus (NT/CAA/DRI)	24-Oct-17	Customs	Non-Tariff	Appointment of Common Adjudicating Authority by DGRI	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/cscaadri13-2017.pdf
14/2017-Cus (NT/CAA/DRI)	24-Oct-17	Customs	Non-Tariff	Appointment of Common Adjudicating Authority by DGRI	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/cscaadri14-2017.pdf
22/2017-CE	3-Oct-17	Cetral Excise	Tariff	Seeks to amend notification No. 11/2017-Central Excise so as to reduce the excise duty rates on Petrol and Diesel (both unbranded and branded).	http://cbec.gov.in/htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-tarr2017/ce22-2017.pdf
26/2017-CENT	17-Oct-17	Cetral Excise	Non-Tariff	Assigning Jurisdictional Power to Commissioner Rank Officers in a zone for the purpose of deciding appeals pending as on 30th June 2017.	http://cbec.gov.in/htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent26-2017.pdf
46/2017-Cus (ADD)	4-Oct-17	Customs	Anti-Dumping Duty	Seeks to impose anti-dumping duty on imports of "PNA" originating in or exported from China PR.	http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-add2017/46%20of%202017-cus(ADD)%20english.pdf
47/2017-Cus (ADD)	6-Oct-17	Customs	Anti-Dumping Duty	Seeks to continue imposition of anti-dumping duty on imports of "Melamine" originating in or exported from European Union, Iran, Indonesia and Japan.	http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-add2017/47%20of%202017%20cus(ADD)%20english.pdf
48/2017-Cus (ADD)	9-Oct-17	Customs	Anti-Dumping Duty	seeks to impose definitive anti-dumping duty on the imports of " Wire Rod of Alloy or Non-Alloy Steel " originating in or exported from China PR.	http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-add2017/48%20of%202017%20cus(ADD)%20english.pdf
49/2017-Cus (ADD)	17-Oct-17	Customs	Anti-Dumping Duty	seeks to impose definitive anti-dumping duty on the imports of " Color Coated/ Pre-Painted flat products of alloy or non-alloy steel " originating in or	http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-add2017/49%20of%202017-cus(ADD)%20english.pdf



				exported from China PR and European Union.	
50/2017-Cus (ADD)	18-Oct-17	Customs	Anti-Dumping Duty	Seeks to rescind notification No.34/2012-Customs (ADD) dated 03.07.2012, in supersession of notification No. 55/2016-Customs (ADD) dated 21.12.2016. This notification has been issued since the time limit of three months for issuing the notification is ending shortly. However, the operation of the said rescinding notification shall remain in abeyance, till the final decision of the Honâ??ble High Court of Gujarat in Special Civil Applications 14202 of 2017. Therefore, in effect, anti-dumping duty under notification No.34/2012-Customs (ADD) dated 03.07.2012 [imposing anti-dumping duty on the imports of Soda Ash, originating in or exported from China PR, EU, Kenya, Pakistan, Iran, Ukraine and USA] will continue to be levied till the final decision of the Honâ??ble High Court of Gujarat in the matter.	http://cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfnns-2017/cs-add2017/50%20of%202017-cus(ADD)%20english.pdf
51/2017-Cus (ADD)	18-Oct-17	Customs	Anti-Dumping Duty	Seeks to rescind notification No. 08/2013-Customs (ADD) dated 18.04.2013, in supersession of notification No. 56/2016-Customs (ADD) dated 21.12.2016. This notification has been issued since the time limit of three months for issuing the notification is ending shortly. However, the operation of the said rescinding notification shall remain in abeyance, till the final decision of the Honâ??ble High Court of Gujarat in Special Civil Application 14202 of 2017. Therefore, in effect, anti-dumping duty under notification No. 08/2013-Customs (ADD) dated 18.04.2013 [imposing anti-dumping duty on the imports of Soda Ash, originating in or exported from Russia and Turkey] will continue to be levied till the final decision of the Honâ??ble High Court of Gujarat in the matter.	http://cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfnns-2017/cs-add2017/51%20of%202017-cus(ADD)%20english.pdf;jsessionid=5C3BD164170804F8FB6B4DE631EBE5EA
52/2017-Cus (ADD)	24-Oct-17	Customs	Anti-Dumping Duty	Seeks to impose anti-dumping duty on the imports of Cold-rolled Flat products of stainless steel of width greater than 1250 mm of all series not further worked than Cold rolled (cold reduced) with a thickness of up to 4mm (width tolerance of +30 mm for Mill Edged and +4mm for Trimmed Edged), excluding: (a) Grades AISI 420 high carbon, 443, 441, EN 1.4835, 1.4547, 1.4539, 1.4438, 1.4318, 1.4833 and EN 1.4509; or (b) Product supplied under Indian Patent No. 223848 in respect of goods comprising Low Nickel containing Chromium-Nickel Manganese-Copper Austenitic Stainless steel and representing Grades YU 1 and YU 4, produced and supplied by M/s Yieh United Steel Corp (Yusco) of Chinese Taipei (Taiwan)," originating in or exported from China PR, Korea, European Union, South Africa, Taiwan, Thailand, and USA.	http://cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfnns-2017/cs-add2017/csadd52-2017.pdf;jsessionid=3FCBA001F10894C9C75906B73F700466
77/2017-Cus	13-Oct-17	Customs	Tariff	Customs seek to amend notification No. 50/2017-Customs to prescribe BCD and IGST rates on certain goods	http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfnns-2017/cs-tarr2017/cs77-2017.pdf
78/2017-Cus	13-Oct-17	Customs	Tariff	Seeks to exempt goods imported by EOUs from integrated tax and compensation cess	http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfnns-2017/cs-tarr2017/cs78-2017.pdf
79/2017-Cus	13-Oct-17	Customs	Tariff	Seek to amend various	http://www.cbec.gov.in/resources//htdocs-c



				Customs exemption notifications to exempt Integrated Tax/Cess on import of goods under AA/EPCG. schemes	cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs79-2017.pdf
80/2017-Cus	27-Oct-17	Customs	Tariff	Seeks to increase the tariff rate on textile products in chapters 50 to 63 in the First Schedule to the Customs tariff Act, 1975	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs80-2017.pdf
81/2017-Cus	27-Oct-17	Customs	Tariff	Seeks to amend notification No. 14/2006-customs dated 1st march 2006, to prescribe effective rate of duty on specified fabrics	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs81-2017.pdf
82/2017-Cus	27-Oct-17	Customs	Tariff	Seeks to prescribe effective rate of duty under chapters 50 to 63 on textile products.	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs82-2017.pdf
83/2017-Cus	31-Oct-17	Customs	Tariff	Seeks to amend notification No. 16/2017-Customs dated the 20th April, 2017.	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs83-2017.pdf
94/2017-Cus (NT)	5-Oct-17	Customs	Non-Tariff	Exchange Rates Notification No.94/2017-Custom(NT) dated 5.10.2017	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt94-2017.pdf
95/2017-Cus (NT)	13-Oct-17	Customs	Non-Tariff	Tariff Notification in respect of Fixation of Tariff Value of Edible Oils, Brass Scrap, Poppy Seeds, Areca Nut, Gold and Silver	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt95-2017.pdf
96/2017-Cus (NT)	18-Oct-17	Customs	Non-Tariff	Exchange Rates Notification No.96/2017-Custom(NT) dated 18.10.2017	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt96-2017.pdf
97/2017-Cus (NT)	24-Oct-17	Customs	Non-Tariff	Exchange Rates Notification No.97/2017-Custom(NT) dated 24.10.2017	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt97-2017.pdf
98/2017-Cus (NT)	27-Oct-17	Customs	Non-Tariff	Exchange Rates Notification No.98/2017-Custom(NT) dated 27.10.2017	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt98-2017.pdf
99/2017-Cus (NT)	27-Oct-17	Customs	Non-Tariff	-	http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt99-2017.pdf



Programmes to be held during November - 2017

a. Members

I. SEMINAR ON INFORMATION TECHNOLOGY IN GST- ENABLE OR NECESSITY	3 rd Nov 2017
II. LIVE WEBCAST ON INSOLVENCY EXAMINATION	22 nd , 23 rd & 24 th Nov 2017

b. Students

I. CAREER COUNSELLING PROGRAMME	10 th Nov 2017
II. CPT MOCK TEST	26 th Nov 2017
III. CA STUDENT CONFERENCE 2017	26 th & 27 th Nov 2017



Glimpses





Statutory Compliance Calendar November 2017

Event Date	Act	Applicable Form	Obligation
07-Nov-17	Income Tax	Form 3CD, 3CA/3CB	E-Filing Tax Audit Report
07-Nov-17	Income Tax	Form No. ITR- 3,4	Filing of I.T. Returns by Individuals, HUFs (Audit applicable)
07-Nov-17	Income Tax	Form No ITR-5	Filing of I.T. Return by Firms, AOPs, BOIs (Audit applicable)
07-Nov-17	Income Tax	Form No ITR-6	Filing of I.T. Returns by Companies
07-Nov-17	Income Tax	Form No ITR-7	Filing of I.T. Return for Trusts, Political party etc. (Audit applicable)
07-Nov-17	Income Tax	Form No.27C (TCS)	Submission of Forms received in Oct to IT Commissioner
07-Nov-17	Income Tax	Challan No.ITNS-281	Payment of TDS/TCS deducted/collected in Oct
14-Nov-17	Income Tax	Form 16B	Issue of TDS certificate in case of payment /credit made in Sep for purchase of property u/s 194IA.
15-Nov-17	Income Tax	Form 16A	Issue of Quarterly TDS certificates for Sep quarter by ALL Deductors
15-Nov-17	ESI	ESI Challan	Payment of ESI of Oct
28-Nov-17	Companies Act	Form no AOC-4 XBRL	Balance Sheet in XBRL format
28-Nov-17	Companies Act	Form no AOC-4 Non-xbrl	Balance Sheet in Non XBRL format
30-Nov-17	Income Tax	Form No. 3CEB	Obtaining & filing Audit report u/s 92E for Transfer Pricing cases
30-Nov-17	Goods and Services Tax	Form GSTR-2	Return of Inward Supplies for July by Regular & Casual Suppliers.
30-Nov-17	Income Tax	ITR-4,5,6	Filing of I.T. returns by assesses where Transfer pricing provisions are applicable
30-Nov-17	Income Tax	Form No.26QB	Payment of TDS for Purchase of Property for Oct
30-Nov-17	Goods and Services Tax	Form TRAN-1	Filing and /or revising Form for claiming pre-GST ITC