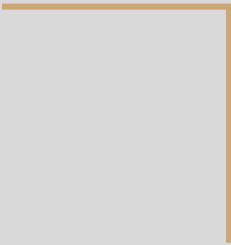


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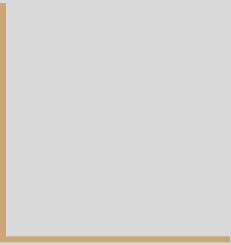
For the month of December 2022

Jagmohan Singh & Associates

Address: B-1/517 C ,Upper Ground floor,
Over the Indusind Bank
Near District Center, Janakpuri New Delhi-110058



*“If you don't be updated &
upgraded you will be outdated”*



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Income Tax



- Taxpayers filing their return after the due date will have to pay interest under Section 234A and penalty under Section 234F. The last date to file Belated and Revised Income Tax Return (ITR) for FY 2021-22 (AY 2022-23) 31st December .2022
- Punjab National Bank has been migrated from OLTAS e-Payment of Taxes at Protean (previously NSDL) to e-Pay Tax facility at the e-Filing portal for payment of taxes henceforth.. [List of Bank for Tax Payment](#)
- All PAN holders, who do not come under the exempt category as per Notification No. 37/2017, dated 11th May, 2017 and have not linked their Aadhaar with PAN yet, are requested to do so immediately. Failure to do so will lead to the unlinked PAN becoming inoperative. [Notice](#)
- Form 10F : Partial relaxation is provided to Non-residents not having PAN and not required to have it under the provisions of Income-tax Act, 1961. They can file Form 10F manually till 31st March 2023 instead of electronically as being allowed prior to issuance of DGIT(System) Notification No. 03/2022 dt. 16th July 2022. Refer Relaxation Notification. [Notice](#)

“ For more info refer the link attached with the Highlighted News “

Goods & Services Tax

- The GST collection for November 2022 has crossed ₹1,45,867 crore and released via an official press release.
- Advisory regarding extension of due date for furnishing form GSTR-1 for certain districts of Tamil Nadu . [Notice](#)
- Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19. [Notification](#)
- Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017. [Circular](#)



“ For more info refer the link attached with the Highlighted News “

The Ministry of Corporate Affairs department is launching a new set of 56 company forms in two separate lots on the MCA21 V3 portal in a continuous effort to serve you better. On 09th January 2023, 10 out of 56 forms will be launched at 12:00 AM and 46 on 23rd January 2023. [Read More](#)



“ For more info refer the link attached with the Highlighted News “

About Us

Jagmohan Singh & Associates was established in the year 1997. It is a leading Chartered Accountancy firm rendering comprehensive professional services which include Audit, Management consultancy, Tax consultancy, Accounting services, Manpower management, Secretarial services etc.

Jagmohan Singh & Associates is a professional managed firm. The team consists of distinguished chartered accountant, corporate finance advisors and tax consultants. The firm represents a combination of specialized skills, which are geared to offer sound financial advice and personalized proactive services. Those associated with the firm have regular interaction with the industry and other professional which enables the firm to keep pace with contemporary development and to meet the needs of its clients.

