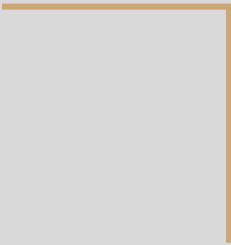


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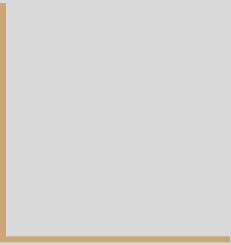
For the month of September 2022

## Jagmohan Singh & Associates

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upgraded you will be outdated”*



# Contents

1. **Income Tax**
2. **Goods & Services Tax**
3. **MCA**

# Income Tax



- CBDT department has extended the due date for filing of various tax reports of audit for FY 2021-22 from 30th September 2022 to 7th October 2022 for certain categories of assessees. [Circular No. 19/2022 dated 30.09.2022](#)
- Additional Guidelines for removal of difficulties under sub-section (2) of section 194R of the Income-tax Act, 1961. [Read Notification](#)
- Offline utilities for filing Form 10B, 10BB, 29B and 29C are available on the portal.
- The Income-tax has published the important FAQs for filing Tax Audit Report Form 3CA-CD/3CB-CD. [Read PDF](#)
- The Income tax update, before submitting any returns or forms, you should update your profile details.

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

- **Date for filing modified return ITR-A u/s 170A of the Act is extended till March 31, 2023 in cases where the order of business reorganization of the competent authority was issued between the period 1st April 2022 and 30th September 2022. Refer Order u/s 119. [Read PDF](#)**
- **Before trying to upload Form 3CA-3D/Form 3CB-3CD, please ensure that CA and Taxpayer profile is complete and updated, to avoid any issues during submission**

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



**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

# Goods & Services Tax

- Changes in Table 4 of GSTR 3B - Reporting of ITC availment, reversal and Ineligible ITC. [Read Notification](#)
- Supreme Court allows 4 weeks extension to open common portal for Tran 1 & Tran 2. [Read Notification](#)
- Rajasthan govt. has published circular no.R1/2022 (No.F.17 134 ACCT/GST/2017/7965) for application verification during the new GST registration allotment
- Seeks to notify 01.10.2022 as the date on which provisions of sections 100 to 114, except clause (c) of section 110 and section 111 of Finance Act, 2022 shall come into force. [Read notification](#)
- Module wise new functionalities deployed on the GST Portal for taxpayers. [Read notification](#)



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

# MCA

- The MCA department has published the order related to extending the period of the company law committee till 16 September 2023 [Read notification](#)
- The MCA department has posted a general circular 09/2022 related to an extension of the due date of e-form DIR-3-KYC and web-form DIR-3-KYC-WEB without fee till 15th October 2022. [Read notification](#)
- MCA notification no [F. No. 30/4/2017-Insolvency] u/s 55(2) about the insolvency & bankruptcy code,2016. [Read Notification](#)
- Companies (CSR policy) Amendment Rules,2022. [Read Notification](#)
- According to MCA Notification GSR 207(E) dated 24th March 2021, the amendment to Schedule III of the Companies Act, 2013 mandates companies to round their financial statements off according to their total income. In contrast, if the companies provide absolute figures in e-forms, such as AOC-4, the professionals will not consider that to be incorrect certification.



*“ 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.

