

MONTHLY NEWSLETTER

GST TRACKER

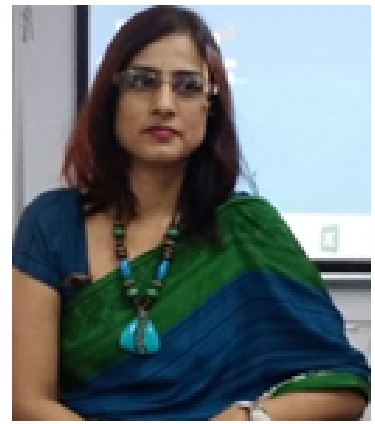
ISSUE: OCTOBER 2020



PKA Consultants

Online Justice under GST through Virtual Personal Hearing

COVID-19 has changed the working style in the eco system. Culture of work from home has been started. Meetings, conferences, seminars trainings, etc are taking place at virtual platform. Schools , Colleges, Courts, Businesses are working online.



CS PAYAL KATARIA

It is rightly said that Justice delayed is justice denied. Protection of Justice mechanism and expeditious delivery of justice is of paramount importance under all circumstances. To ensure justice through quasi judicial proceedings instructions issued by CBIC (Judicial Cell) dated 21st August 2020 and it is made mandatory for various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding Authority to conduct personal hearing, in respect of any proceeding under the Customs Act 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994 through video conferencing facility. This facility shall also be extended to proceedings under the CGST Act, 2017 and the IGST Act, 2017. These guidelines are in compliance of the directions given by Hon'ble Supreme Court under Article 142 of the Constitution of India in *Suo Moto Writ (Civil) No. 5/2020*.

Benefits of Virtual Mode

Corona impacted wheel of economy, travel got restricted, new practices like social distancing, wearing mask, work from home were/is made mandatory. Under all circumstances, Every Life is important. To project each human life and to move the wheel of economy, extensive virtual mode was/is being used. To make wheel of justice moving, virtual justice mechanism is being developed to ensure avoidance of face to face contact and timely delivery of justice.

In fact, in long run also if this virtual mode is to be adopted, it will ensure transparency in adjudication and appellate proceedings. It will surely save time and cost for the stakeholders. Even Taxable person can also participate in the hearing along with Authorized representative. It would certainly ensure clear and candid communication between Department officer, Taxpayer and Authorized Representative.

Step by step process of conducting virtual personal hearing through video conferencing facility is as under:

Intimation by Authority: In any proceedings before appellate or adjudicating authority, the authority shall mandatorily indicate that the personal hearing would take place through video conferencing facility. For this purpose he/she shall also indicate the email address for correspondence etc.

The date and time of hearing along with link for the video conference shall be informed to the appellant/ respondent or their authorized representative and the concerned Commissioner representing revenue through the official email, giving the details of officer-in-charge who would provide assistance to the party, for conducting the virtual hearing. This link should not be shared with any other person without the approval of the adjudicating/appellate authority.

Any official representing the Department's side can also participate in the virtual hearing through video conferencing. The Commissionerate concerned shall inform the details in advance regarding such participation, on receipt of intimation.

Actions and submissions by Assessee and Authorised Representative:

Filing of Vakalatnama/Authorization Letter: The assessee or authorized representative appearing in virtual hearing, should file his vakalatnama or authorization letter along with a copy of his photo ID card and contact details to the adjudicating/appellate authority through official e-mail address of the concerned authority after scanning the same.

Dress code for appearing Virtually:

Virtual mode does not mean it is informal meeting. Proper dressing and maintaining decorum by all persons participating in the video conferencing is to be ensured. This aspect should not be taken lightly by any participant.

Procedure to conduct Virtual PH

Place

Virtual hearing through video conference shall be held from the office of adjudicating/appellate authority or any official video conference facility set up in the office of the adjudicating/appellate authority.

Software/Application

The virtual hearing through video conference will be conducted through available applications like VIDYO, or other secured computer network.

System Prerequisite

The assessee should download such application in their computer system/laptop/mobile phone beforehand for ready connectivity during virtual hearing, and join the video conference at the time allotted to them.

Opportunity for assessee to participate

In case where the appellant/ respondent wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating/ appellate authority. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.

Record of Personal Hearing

The submissions made by the appellant or their representative through the video conference will be reduced in writing and a statement of the same will be prepared, which shall be known as 'record of personal hearing'. A soft copy of such record of personal hearing in PDF format will be sent to the appellant through email ID provided by appellant/ respondent/ authorized representative, within one day of such hearing.

Opportunity for Assessee/AR to modify content of Record of PH

If the assessee or their representative wants to modify the contents of e-mailed record of personal hearing, they can do so and sign the modified record, scan and send back the signed record of personal hearing to the adjudicating / appellate authority within 3 days of receipt of such e-mail or

else it will be presumed that they agree with the contents of e-mailed record of personal hearing. No modification in e-mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their authorized representative. The date of receipt of the email by the appellate/adjudicating authority will not be counted for this purpose.

The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of the relevant statute read with Section 4 of the Information Technology Act, 2000.

Method and time for additional submission during virtual meeting

If the assessee or their authorized representative prefers to submit any document including additional submissions during the virtual hearing, he may do so by self-attesting such document and a scanned copy of the same may be emailed to the adjudicating/appellate authority immediately after virtual hearing and in no case after 3 days of virtual hearing. The date of the hearing will be excluded for this purpose.

Option for Offline Hearing

While the conduct of personal hearing through video conferencing is being made mandatory, there may yet be rare and accentuating circumstances on the part of the assessee or his authorized representative on account of which this cannot be done. Each such request shall be approved by the adjudicating/appellate authority and the reasons for the same recorded in writing.

Conclusion

Success of any system is dependent on contribution and intent of each and every person involved in that system. There may be initial challenges in the implementation of this process but with the good intent and cooperation from each side, challenges can be mitigated. It is rightly said that “Good Communication is the bridge between ambiguity and clarity.” It is time to learn highly effective communication skill and maintaining correct and formal decorum is the key learning.

Notifications/Circulars/Orders issued in the month of September 2020

Central Tax Notifications September 2020

Notification No.	Date of Issue	Subject
65/2020	01/09/2020	Seeks to amend notification no. 35/2020-Central Tax dt. 03.04.2020 to extend due date of compliance under Section 171 which falls during the period from "20.03.2020 to 29.11.2020" till 30.11.2020
66/2020	21/09/2020	Seeks to give one time extension for the time limit provided under Section 31(7) of the CGST Act 2017 till 31.10.2020 .
67/2020	21/09/2020	Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-4 for 2017-18 and 2018-19, subject to the condition that the returns are filled between 22.09.2020 to 31.10.2020. Corrigendum
68/2020	21/09/2020	Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-10, subject to the condition that the returns are filled between 22.09.2020 to 31.12.2020. Corrigendum
69/2020	30/09/2020	Seeks to amend notification no. 41/2020-Central Tax dt. 05.05.2020 to extend due date of return under Section 44 till 31.10.2020
70/2020	30/09/2020	Seeks to amend notification no. 13/2020-Central Tax dt. 21.03.2020.
71/2020	30/09/2020	Seeks to amend notification 14/2020- Central Tax to extend the date of implementation of the Dynamic QR Code for B2C invoices till 01.12.2020.
72/2020	30/09/2020	Seeks to make the Eleventh amendment (2020) to the CGST Rules. Corrigendum

Central Tax (Rate) Notification September 2020

Notification No.	Date of Issue	Subject
04/2020	30/09/2020	Extension of CGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30.09.2021.

Integrated Tax Notification September 2020

No Notification was issued under Integrated Tax in the Month of September 2020

Integrated Tax (Rate) Notification September 2020

Notification No.	Date of Issue	Subject
04/2020	30/09/2020	Extension of CGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30.09.2021.

Circular

No Circulars was issued in the month of September 2020

Orders

No order was issued in the month of September 2020

Removal of Difficulty Orders September 2020

No order was issued in the month of September 2020

Source: www.cbic.gov.in

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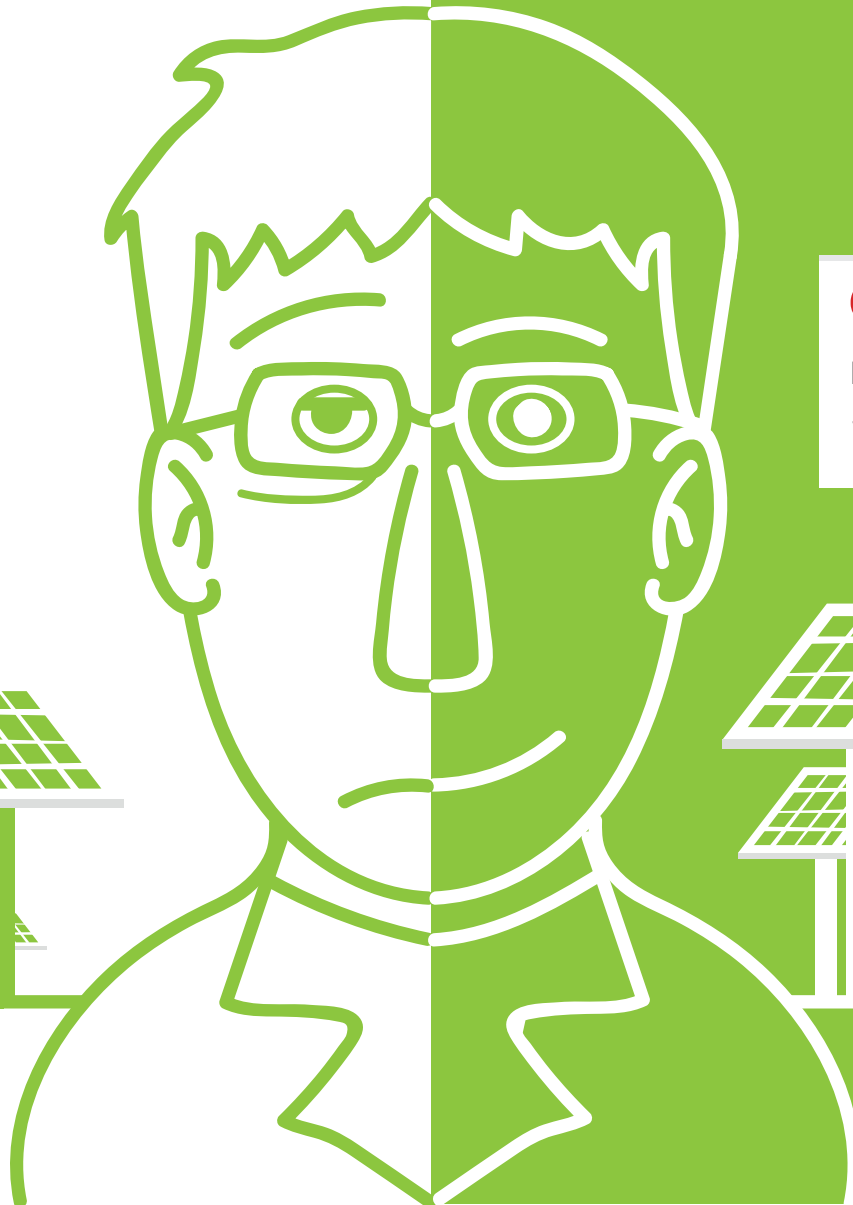
Readers are advised to consult the professional for understanding applicability of this newsletter in the respective scenarios. While due care has been taken in preparing this document, the existence of mistakes and omissions herein is not ruled out. No part of this document should be distributed or copied (except for personal, non-commercial use) without our written permission.

IMPROVE PROPOSALS MORE CONVERSIONS

WITH
SOLARQUOTE XP

- **Drafting, Formatting & Calculation** hassles
- **Delay** in sending proposals
- **NO** track record of proposals submitted
- **Low** lead conversion ratio
- **Less** Business

- Make hassle free **professionalised proposals**
- **Automated calculations** like Payback period, ROI etc.
- **3 simple steps & 5 min** to make a proposal
- **High** lead conversion ratio
- **More** Business



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3 Simple Steps to make Solar EPC Proposals

Home

Enter Proposal Nos:

Copy proposal

Verify Output

Print PDF

Propose from: **UPCJ** Progress: 50%

Propose Details
Date: Techno Commercial Proposal & Feasibility Report for

Client Particulars
Name:
Address:
City:
State:
Contact Person:
Mobile:
Email:

Project Particulars
Deployment:
Conn. Type:
Usage:
Project Size: **100** **KWP**
Vol. levels:
Period: Yrs

Site Particulars
Latitude:
Longitude:
Voltage Levels:
Sanc. Load:
Discom:
Inverters:

To Create a New Proposal:
1. Enter Input parameters
2. Verify Output
3. Create New proposal
4. Proposal gets printed
To Revise a proposal:
1. Enter proposal Number
2. Click on Copy Proposal
3. Change required parameters
4. Click on Verify Output
5. Revised proposal gets printed
To print a proposal:
1. Enter proposal number
2. Click on Copy proposal
3. Click on Print PDF tab

Key Inputs:

Client & Site Particulars
Financial Modelling
Commercials & Taxes
Warranty & Payment Terms

Verify Output:

Automatic generation of Proposal/Revision Nos.
Calculation of Nos. of Modules
Payback Period
Return on Investment (ROI)
Comparative Savings with FD
Environmental Benefits & Capital Cost break-up

Output Verification Sheet

Data Entry Incomplete

Inputs Create New Create Revision

New Proposal Nos: 01000017-00 O&M Charges: 30,000 PA Net Metering by Client? Yes

Revised proposal Nos: - Tax Savings: 0% Net Metering Cost: - INR

Project Size: 100 KWP Annual Generation: 1300 Units/PA Liasoning Cost: - INR

Num of Modules: 299 Inverter Size: 0 No. of Inverters: 0 Loan Required: 90% %

Financial Model: Part Capex w/o Depreciation Tariff (INR): 7 Interest Rate: 10% %

Depreciation Benefit: No Loan Taken: Yes Insurance Charges: - PA Loan Amount: - INR

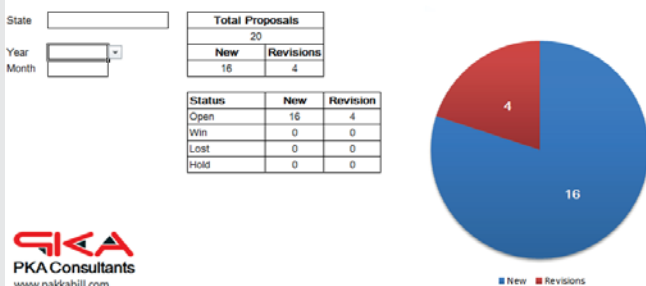
Project Cost: - IN Lakhs Unit Rate: 0/WP Equity Amount: - INR

Payback Period: -1 years Cumulative Savings: - IN Lakhs CO2 Emission: 2699 Interest Amount: - INR

Cumulative Savings with FD: 891.80 Num. of Trees: 7000 Total Capital: - INR

SolarQuote-XP for M/s

Monitoring Dashboard



CRM/Dashboard:

Monitor Nos. of Proposals submitted
State wise
Year wise
Month wise & their status



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