



MONTHLY

NEWSLETTER



For the Month of November 2025

(Covers Tax updates, Case laws and Due dates of GST, Income Tax and MCA)

DASA & CO

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Welcome to our Newsletter!

In this edition of our newsletter, we are excited to bring you the most recent updates and developments in the field of taxation and legal amendments. Our primary goal is to provide you with timely and accurate information to assist you in making informed business decisions.

We understand the complexities of the ever-changing tax laws and regulations. That is why we curate each edition carefully to cover topics that are most relevant to your business and professional needs. Whether it is changes in tax laws, case studies, or tips on tax planning, our newsletter aims to be a comprehensive resource for all your tax-related queries.

Your feedback is incredibly important to us. It not only helps us improve but also ensures that we cover topics that matter the most to you. We are committed to making this newsletter a valuable resource, and we are always open to suggestions and questions.

If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for your continued support!

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DASA & CO

Rest assured, we keep a vigilant eye on every tax update that's relevant to you. However, knowledge is power, and we encourage you to take a moment to review the recent tax updates below. If you have any questions or need further clarification on any of them, please don't hesitate to reach out to us. Your financial success is our priority!

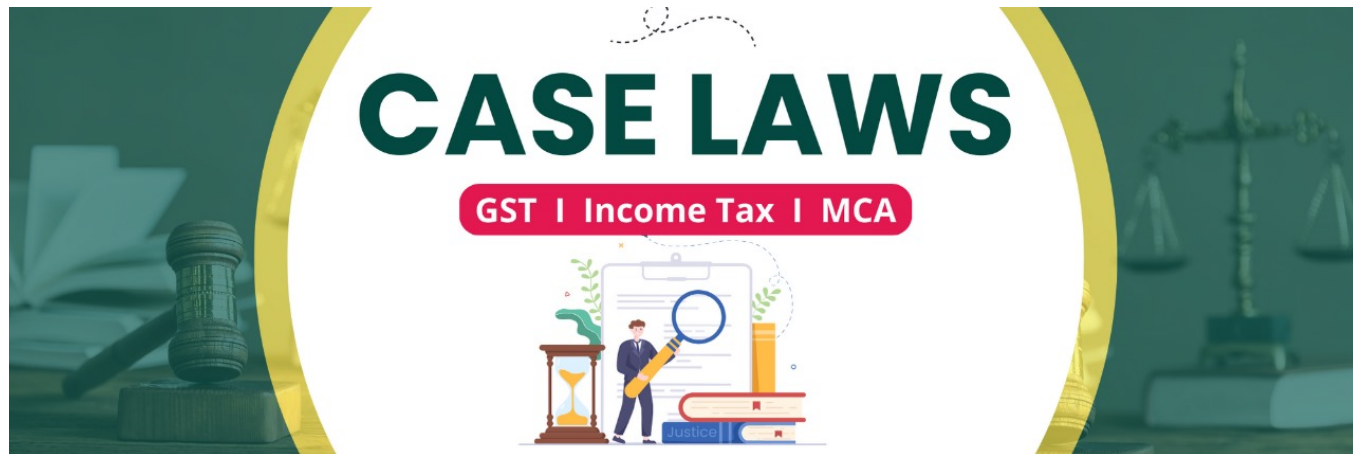


Date	Subject	Details	Act
03-11-2025	Simplified GST Registration Scheme for Small Taxpayers	The GSTN has launched a Simplified GST Registration Scheme under Rule 14A of the CGST Rules, 2017 to reduce compliance for small taxpayers. Persons whose monthly output tax liability on supplies to registered persons does not exceed Rs. 2.5 lakh can opt for this registration. Aadhaar authentication is mandatory, and registration will be granted within 3 working days of ARN generation. Taxpayers withdrawing later must file all pending returns and meet specified compliance conditions. (GSTN Advisory dated 01.11.2025)	GST
03-11-2025	Correction Statements Under Old Income Tax Act Allowed Till 31st March 2026	The Income-tax Act, 1961 stands repealed w.e.f. 01.04.2026 by Section 536 of the new Income-tax Act, 2025. As per Section 397(3)(f) of the 2025 Act, deductors and collectors can submit correction statements within two years from the end of the relevant tax year. Accordingly, correction statements for FY 2018-19 (Q4), FY 2019-20 to 2022-23 (Q1-Q4), and FY 2023-24 (Q1-Q3) will be accepted only till 31.03.2026. No corrections for these periods will be accepted after 01.04.2026. (CBDT Communication - November 2025)	Income Tax
31-10-2025	File Pending GST Returns Before 3-Year Limit	As per the Finance Act, 2023 read with Notification No. 28/2023 - Central Tax dated 31.07.2023, taxpayers cannot file any GST return after three years from its due date. This rule will apply on the GST portal from the November 2025 tax period. Returns like GSTR-1, 3B, 4, 5, 6, 7, 8, and 9/9C will be blocked if not filed within three years. For example, GSTR-1 or 3B for October 2022 cannot be filed after 1st December 2025.	GST

		(GSTN Advisory dated 29.10.2025)	
31-10-2025	Import of Goods Section Added in IMS	The Invoice Management System (IMS), introduced on the GST portal from October 2024, now includes a new section for Import of Goods starting October 2025 period onwards. Taxpayers can now view and take action-accept, reject, or keep pending-on Bills of Entry (BoE) filed for imported goods, including imports from SEZ, directly within IMS. If no action is taken on an individual BoE, it will be deemed accepted, and the draft GSTR-2B will auto-generate for the recipient on the 14th of the following month. (GSTN Advisory dated 30.10.2025)	GST
29-10-2025	CBDT Extends ITR & Audit Report Due Dates	CBDT has announced an important extension for taxpayers. The due date for furnishing the Income Tax Return for Assessment Year 2025-26 has been extended from 31st October 2025 to 10th December 2025. Further, the due date for filing Tax Audit Reports under the Income-tax Act, 1961 has been extended from 31st October 2025 to 10th November 2025. The extensions aim to provide relief to taxpayers and professionals across India. (CBDT Press Release dated 29.10.2025)	Income Tax
28-10-2025	CBDT Empowers CIT (CPC) Bengaluru with Concurrent Powers for Rectification and Refund Orders	The CBDT, through Notification No. 155/2025 [S.O. 4901(E)] dated 27th October 2025, has conferred concurrent powers on the Commissioner of Income Tax, CPC Bengaluru under Section 120(1) & (2) of the Income-tax Act, 1961. These powers include rectification of mistakes under Section 154, issuance of demand notices under Section 156, and correction of errors in refunds, tax credits, reliefs, or interest calculations under Section 244A. The order enables CPC to address computation errors and demands efficiently for all cases processed through the AO-CPC interface.	Income Tax
28-10-2025	CBIC Assigns Proper Officers for Sec 74A, 75(2) & 122; Prescribes Monetary Limits	CBIC has assigned proper officers for new/enhanced proceedings under the CGST Act: Sec. 74A (FY 2024-25 onwards), Sec. 75(2) (downgrading 74(1) to 73(1) post-appeal), Sec. 122 (penalties), and Rule 142(1A) (DRC-01A). Addl./Joint Commissioners, Dy./Asst. Commissioners, and Superintendents are designated with monetary limits for issuing SCNs and passing orders: up to ₹10L/₹20L (Superintendent), Rs. 10L- Rs. 1Cr/Rs. 20L-Rs. 2Cr (Dy./Asst.), and above Rs. 1Cr/Rs. 2Cr without limit (Addl./Joint) for Central/Integrated tax. Jurisdiction is based on combined tax/penalty, statements after initial SCN may require corrigendum, and same adjudicating officer acts under Sec. 75(2).	GST
18-10-2025	GSTR-3B Due Date for September 2025 Extended to 25th October 2025	The Ministry of Finance has issued Notification No. 17/2025-Central Tax dated 18th October 2025, extending the due date for filing GSTR-3B for the month of September 2025 and the quarter July-	GST

		September 2025 to 25th October 2025. The extension is granted under Section 39(6) read with Section 168 of the CGST Act, 2017, on the recommendations of the GST Council. This provides relief to both monthly and quarterly filers, ensuring smooth compliance for businesses during the peak filing period on the GST common portal.	
17-10-2025	Income Tax Dept Launches Response Viewed Feature on e-Filing Portal	The Income Tax Department has introduced a new Response Viewed feature on its e-filing portal, allowing taxpayers to see the exact date and time when their submitted responses (in faceless proceedings) are reviewed by the Assessing Officer (AO) or Commissioner of Income Tax (Appeals). This upgrade aims to enhance transparency, accountability, and taxpayer confidence, by eliminating ambiguity about whether responses are being considered. It also helps reduce unnecessary follow-up queries and supports better communication between taxpayers and authorities.	Income Tax
17-10-2025	MCA Extends Due Date for Filing Financial Statements & Annual Returns to 31st Dec 2025	MCA has extended the deadline for filing e-Forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, and AOC-4 XBRL for FY 2024-25 without additional fees till 31st December 2025. This move, detailed in General Circular No. 06/2025, comes in response to stakeholder feedback and to allow companies time to adapt to the updated MCA-21 Version 3 portal and revised forms. However, this extension does not apply to statutory deadlines like AGM timelines, and late filings after this window will attract regular penalties and fees.	MCA

Don't miss out on crucial legal insights that could impact your business success! Our Monthly Case Laws Digest is your gateway to understanding important court decisions that matter to your business. Take a moment to review these significant rulings below, and if you require more information or have questions, feel free to reach out to us.



Date	Subject	Details	Citation
15-11-2025	Rectification of Multiple GST SCNs and Orders for Same Period Permitted under Section 161- Sri Venkateshwara Dairy Products v. Assistant Commissioner ST	<p>Facts: Taxpayers received multiple SCNs and OIOs for the same periods, including orders issued to the wrong entities, duplicate orders, and new orders after earlier proceedings were dropped. Despite substantial recovery through ITC, coercive steps like bank attachment were initiated; appeals filed were also dismissed for delay. Petitioners challenged these actions as illegal, citing duplication, inconsistency, and violation of natural justice.</p> <p>Decision: The State produced SOP allowing rectification of such anomalies u/s 161, including deletion of duplicated tax components. The Court disposed of writs permitting proper officers to rectify multiple/erroneous notices and orders within a reasonable time with due intimation. Assessee may pursue any remaining non-rectifiable grievances before a proper appellate forum; refunds, if any, to be granted as per law.</p>	W.P.Nos.2073 1, 24077, 27416, 28893 and 30267 of 2025
23-10-2025	IGST on import and GST on auction are distinct; Customs cannot restrict CFS from collecting GST on auctioned goods- National Association of Container Freight Stations v. Joint Commissioner of Customs, Chennai	<p>Facts: CFS custodians auctioned uncleared import cargo after filing a Bill of Entry and paying customs duty and IGST. Customs authorities issued a Public Notice (12.02.2021) directing custodians not to collect GST on such auctions, citing double taxation. Petitioners challenged the notice, contending that GST on auction is a separate levy under the CGST Act and customs had no jurisdiction to restrict it. Decision: The Public Notice was without jurisdiction, as customs officers cannot regulate GST collection under the Customs Act. IGST on import and GST on auction are distinct levies; an auction sale is a separate taxable supply under the</p>	WP Nos. 11222, 149 and 152 OF 2022 WMP Nos. 166, 167, 172, 173 and 10795 OF 2022

		GST laws. CFS custodians were rightly entitled and obliged to collect GST on auction sales; the impugned notice and letters were quashed.	
16-10-2025	Bail allowed where probe was complete and applicant showed bona fide cooperation- Vikas Naresh Chandra Kansal v. State of Gujarat	Facts: DGGI searched the premises of Universal Enterprises and related entities, alleging total GST evasion of Rs. 9.34 crore and arrested the applicant, though initially summoned as a witness. The applicant had no past criminal record, had deposited Rs. 84 lakh, and showed willingness to pay part of the disputed amount. He sought regular bail, claiming that the investigation was nearly complete and there was no risk of absconding or tampering with evidence. Decision: The Court found that the investigation was substantially over and the applicant had clean antecedents. Considering his partial deposit and cooperation, further custody was held unnecessary. Regular bail was granted with conditions on travel, appearance, address reporting, and non-misuse of liberty.	R/CRIMINAL MISC. APPLICATION NO. 20804 of 2025
14-10-2025	GST returns treated as confidential; RTI disclosure denied as no public interest or evidence of fraud shown- Adarsh s/o Gautam Pimpore v. State of Maharashtra	Facts: Petitioner sought GST return details of six industries under RTI for FY 2008–2023, alleging large-scale fraud in government tenders. Information Officer issued third-party notices; industries objected, and both appeals before Appellate Authorities and State Information Commissioner were rejected. Petitioner claimed GST returns were public documents and disclosure was wrongly denied without sufficient cause. Decision: The Court held that Section 158 of the GST Act expressly prohibits disclosure of GST returns and overrides RTI provisions. Authorities rightly followed Section 11 RTI procedure and refused disclosure as no larger public interest justified it. Allegations of fraud were bald and unsubstantiated; hence, no basis to compel disclosure, petition was dismissed.	WRIT PETITION NO. 11135 OF 2025
07-10-2025	Non-consideration of cash-sales evidence for demonetization deposits vitiated reopening; notice u/s 148/148A quashed- Utpala Pradeep Jain v. Assistant Commissioner of Income-tax	Facts: The assessee disclosed high cash sales and cash deposits, including Rs. 117.03 lakh during demonetization, duly supported by audited statements, bank records, and a reply to notice. AO issued notice u/s 148 to the legal heir after the earlier notice to the deceased was quashed; the assessee furnished cash-flow, bank statements, ledger, and explained the rural cash-based business. Despite detailed evidence, AO reopened the assessment, alleging unexplained cash deposits without referring to documents submitted or forming independent satisfaction. Decision: Cash deposits and sales figures were already disclosed in return; the assessee satisfactorily explained the rural cash business model and demonetization-period collections. AO ignored bank statements, the audited balance sheet, and a detailed reply; reopening based merely on suspicion without independent application of mind was held invalid. Notice u/s 148 and order u/s 148A(d) were quashed	R/SPECIAL CIVIL APPLICATION NO. 8810 of 2024

		and set aside as reopening was contrary to the record and not supported by tangible material.	
22-09-2025	Charitable trust not to be penalized for CAs inadvertent delay in Form 10BB verification- Institute of Actuaries of India v. Commissioner of Income-tax, (Exemption)	<p>Facts: The assessee, a charitable educational institution, filed its return for AY 2018-19 claiming exemption u/s 11 and 10(23C)(vi). Its audit report in Form No. 10BB was uploaded on the portal before the due date, but verified after 81 days, due to the CAs failure to instruct the authorized person to verify it in time. The Principal Commissioner refused to condone the delay u/s 119(2)(b), holding that no reasonable cause was shown, leading the assessee to file a writ petition before the HC.</p> <p>Decision: The delay was properly explained and arose from the CAs inadvertent lapse, not negligence by the assessee. Denying the exemption would cause grave hardship to a charitable institution for a technical default. The Court quashed the Principal Commissioners order and condoned the delay in verification of Form No. 10BB.</p>	WRIT PETITION NO.2991 OF 2025
19-09-2025	Notice under Section 143(2) not properly served; reassessment proceedings held invalid- Mahesh Gautam v. Commissioner of Income-tax	<p>Facts: The assessee's return for A.Y. 2002-03 was filed, but reassessment notices u/s 148 for A.Ys 2001-02, 2002-03, and 2003-04 were sent via speed post, which were not received. The assessee did not respond to notices, and the AO passed an ex parte reassessment order u/s 147/144. The Commissioner of Income Tax (Appeals) quashed the reassessment for non-service of notice, but the Tribunal reinstated it, relying on presumptions under the Evidence Act.</p> <p>Decision: Proper service of notice u/s 148 is a mandatory condition for reassessment; speed post without acknowledgment is not a valid service. Presumptions under the Evidence Act cannot substitute the statutory requirement of notice; only registered post suffices. The reassessment u/s 147 was quashed, as the notice was invalidly served, and the Tribunal's order was set aside.</p>	IT APPEAL No. 436 of 2012
17-09-2025	Limitation for Filing Appeal Starts from Communication of Order, Not Portal Upload- Sharp Tanks and Structurals (P.) Ltd. v. Deputy Commissioner (GST) (Appeals), Tirunelveli	<p>Facts: The assessee, Sharp Tanks and Structurals (P.) Ltd., faced surprise inspections for FY 2020-21 and 2021-22, followed by SCNs u/s 74 GST; personal hearings were conducted, and the assessee submitted replies. The adjudicating authority passed orders levying tax, interest, and penalty, which were uploaded on the GST portal but not communicated directly to the assessee. The assessee missed the statutory appeal period u/s 107, claiming unawareness of the orders due to lack of proper communication beyond portal upload.</p> <p>Decision: Mere uploading of orders on the GST portal does not constitute effective communication u/s 169; communication requires reaching out to the assessee via post, email, or other prescribed modes. The limitation period for filing appeal u/s 107 begins only from the date the order is communicated to the assessee, not from the portal upload date. The Court</p>	W.P.(MD)Nos. 24684 & 24685 of 2025

		directed the department to communicate the impugned orders to the assessee, allowing them to file appeal.	
17-09-2025	Additional evidence produced at belated stage deemed inadmissible for revision of declared income- Sruvan Kumar Neela v. Assistant Commissioner of Income-tax	<p>Facts: During an excise check, Rs. 2.39 crores cash was seized from the assessee and two others, who later declared it as income in their returns. The AO treated the declared cash as unexplained income u/s 69A and demanded tax u/s 115BBE. Before the Tribunal, the assessee submitted affidavits to explain the source, which were not filed before the first appellate authority.</p> <p>Decision: The Tribunal can accept additional evidence only if the assessee was prevented from adducing it earlier. Belated affidavits were afterthoughts, and accepting them would require revision of voluntarily filed returns, which is not allowed. The HC upheld the Tribunal's refusal to consider the affidavits and dismissed the appeals in favor of the revenue.</p>	IT Appeal Nos. 58 and 59 OF 2024
17-09-2025	R&D deduction under Section 35(2AB) not allowed before DSIR approval and agreement- Apollo Tyres Ltd. v. Assistant Commissioner of Income-tax	<p>Facts: Apollo Tyres Ltd. had two in-house R&D facilities and claimed a weighted deduction u/s 35(2AB) for AYs 2006-07 and 2007-08 for capital and revenue expenditure. Assessee entered into an agreement with the Department of Scientific and Industrial Research (DSIR) on 20-8-2008, and DSIR approval for the R&D unit was granted on 17-6-2009, effective from 1-4-2007. AO denied the weighted deduction, arguing that the condition precedent u/s 35(2AB)(3) (agreement with DSIR) was met only after the relevant AYs.</p> <p>Decision: The HC held that claiming a weighted deduction u/s 35(2AB) requires fulfillment of the agreement with DSIR, which was done only after the relevant AYs. Since the condition precedent was not met during AYs 2006-07 and 2007-08, denial of weighted deduction was justified. The SC dismissed the SLP filed by Apollo Tyres Ltd., affirming the HC's decision.</p>	SLP Appeal (C) No(s).2109 6-21097 of 2021



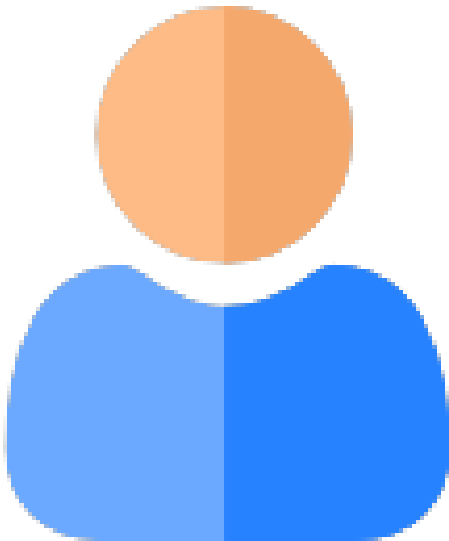
Due Date	Department	Subject	Period
07-11-2025	Income Tax	TDS/TCS Payment	Oct, 25
10-11-2025	Income Tax	Further extended -Tax Audit Report u/s 44AB	FY 24-25
10-11-2025	GST	GSTR-7	Oct, 25
10-11-2025	GST	GSTR-8	Oct, 25
11-11-2025	GST	GSTR-1	Oct, 25
13-11-2025	GST	GSTR-6	Oct, 25
13-11-2025	GST	IFF	Oct, 25
13-11-2025	GST	GSTR-5	Oct, 25
14-11-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Sep, 25
15-11-2025	Income Tax	Form 24G	Oct, 25
15-11-2025	Income Tax	Form no. 3BB	Oct, 25
15-11-2025	Income Tax	Issue of TDS Certificate- Other than Salary	Jul - Sep, 25
15-11-2025	PF & ESIC	PF & ESIC	Oct, 25
20-11-2025	GST	GSTR-5A	Oct, 25
20-11-2025	GST	GSTR-3B	Oct, 25
25-11-2025	GST	PMT-06	Oct, 25
29-11-2025	MCA	Form PAS 6	Apr - sep, 25
30-11-2025	Income Tax	Income Tax Return Filing For Transfer Pricing Assessee	FY 2024-25
30-11-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Oct, 25
30-11-2025	Income Tax	ITR Filing for Transfer Pricing Assessee	FY 24-25
30-11-2025	Income Tax	Form No. 3CEAA	FY 24-25
30-11-2025	Income Tax	Form No. 64	-

30-11-2025	Income Tax	Form 3CEF	-
30-11-2025	Income Tax	Form 3CEFA	-
30-11-2025	Income Tax	Form 3CEFB	-
30-11-2025	Income Tax	Form No. 64A	FY 24-25
30-11-2025	Income Tax	section 35(2AB)	-
30-11-2025	Income Tax	rules 5D, 5E and 5F	-
07-12-2025	Income Tax	TDS/TCS Payment	Nov, 25
10-12-2025	Income Tax	Extended - ITR Filing For Audit	FY 24-25
10-12-2025	GST	GSTR-7	Nov, 25
10-12-2025	GST	GSTR-8	Nov, 25
11-12-2025	GST	GSTR-1	Nov, 25
13-12-2025	GST	GSTR-6	Nov, 25
13-12-2025	GST	IFF	Nov, 25
13-12-2025	GST	GSTR-5	Nov, 25
15-12-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194-IB, 194M, 194S	Oct, 25
15-12-2025	Income Tax	Form 24G	Nov, 25
15-12-2025	Income Tax	Form no. 3BB	Nov, 25
15-12-2025	Income Tax	Advance Tax - Q3	FY 25-26
15-12-2025	PF & ESIC	PF & ESIC	Nov, 25
20-12-2025	GST	GSTR-5A	Nov, 25
20-12-2025	GST	GSTR-3B	Nov, 25
25-12-2025	GST	PMT-06	Nov, 25
30-12-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Nov, 25
30-12-2025	Income Tax	Form No. 3CEAD	-
31-12-2025	MCA	AOC 4 Extended	FY 24-25
31-12-2025	MCA	AOC-4 XBRL Extended	FY 24-25
31-12-2025	MCA	MGT-7 Extended	FY 24-25
31-12-2025	Income Tax	Belated/Revised ITR	FY 24-25
31-12-2025	GST	GSTR- 9 Annual Return	FY 2024-25
31-12-2025	GST	GSTR- 9C GST Audit	FY 2024-25



DASA & CO

Our Profile



DASA & CO is a seasoned Tax Consultancy firm based in the city of Bangalore. Established three years ago, we have built a reputation for offering top-notch financial services.

Our mission is to provide unparalleled tax services with a focus on accuracy, timeliness, and client satisfaction. We strive to simplify complex tax regulations for our clients, ensuring compliance and maximizing savings. Our team is dedicated to staying abreast of the ever-evolving tax laws, offering proactive advice and tailored solutions.

Our vision is to be a leading tax firm renowned for delivering exceptional and innovative tax solutions. We aspire to empower our clients with comprehensive, personalized tax strategies, enhancing their financial health and compliance. We are committed to nurturing a professional environment where trust, integrity, and expertise are the cornerstones.

We specialize in both direct and indirect taxation. From income tax to GST, we offer a one-stop solution for all your tax-related

concerns.

Our dedicated team consists of 5 highly skilled professionals. Each member brings a unique set of skills, ensuring that we provide comprehensive solutions tailored to your needs.

Over the years, we have had the privilege of working with a diverse clientele. From small businesses to large corporations, we deliver exceptional service to all.

Our firm is not just about numbers; we believe in building long-term relationships. Trust and transparency are the cornerstones of our practice.

We understand the complexities of the financial landscape and are committed to staying ahead of the curve. Our team is always updated with the latest tax laws and regulations.

Efficiency and accuracy are our hallmarks. Our streamlined processes ensure that we deliver timely and accurate services, every time.

At DASA & CO, your financial well-being is our top priority. Partner with us and experience unparalleled financial solutions that drive your business forward.

Technology is at the core of our operations. We employ modern software tools and digital platforms to make our services more accessible and efficient for our clients.

Sustainability and social responsibility are important to us. We engage in ethical practices and are committed to contributing positively to our community.

SERVICES PROVIDED



Department	Heading	Service
Audit	Auditing Services	Our meticulous auditing practices help you maintain transparency and adhere to financial standards. Our meticulous auditing practices help you maintain transparency and adhere to financial standards.
GST	GST Compliance	From registration to return filing, we handle all your GST needs, ensuring full compliance with laws.
Income Tax	ITR Filing	Personal ITR Filing for individuals.
Income Tax	Tax Planning	Tax planning for businesses efficiently.
Income Tax	Income Tax Consultancy	We offer expert advice on income tax planning and filing, helping you optimize your tax liabilities.
Personal Finance	Financial Planning	We provide personalized financial planning services aimed at achieving your long-term financial goals.
Business Support Services	Payroll Management	Outsource your payroll to us and focus on your core business activities, while we handle the complexities.
Accounting	Accounting	Monthly Outsourcing of your accounts

We hope you found this edition of our newsletter informative and valuable. If you have any further questions or inquiries, please don't hesitate to reach out to us at the following contact details. Your feedback and inquiries are always welcome. Thank you for trusting us to be your source of knowledge and insights.



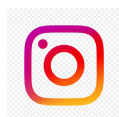
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