



**MONTHLY**

# NEWSLETTER



## For the Month of August 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!

## Index of Contents

Srno	Particulars
1	Tax Updates
2	Case Laws
3	Due Dates
4	Other Important Updates
5	About Us
6	Services Provided
7	Contact Us

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!***

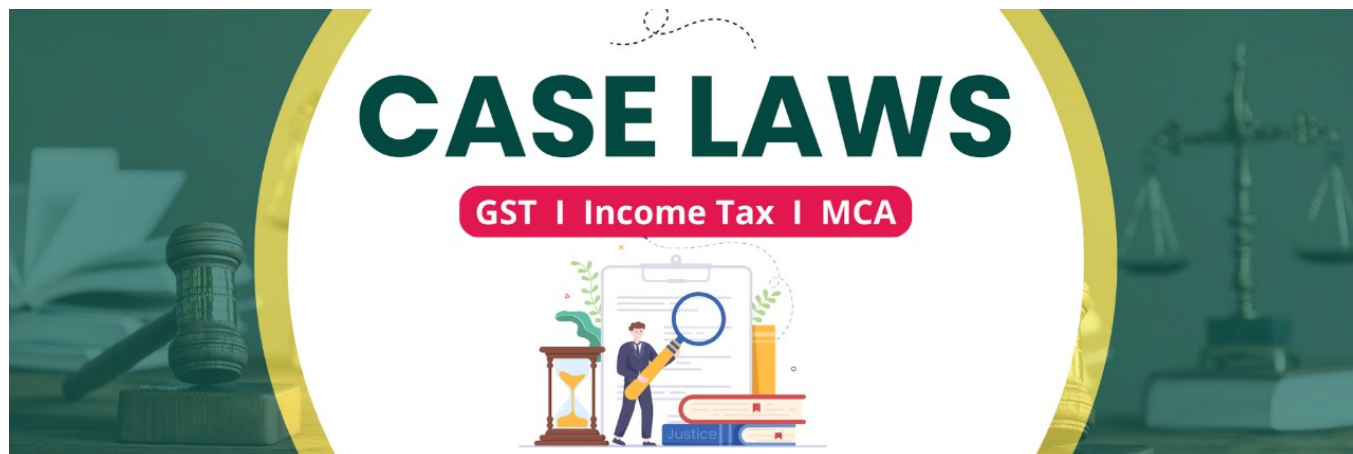


Date	Subject	Details	Act
28-07-2025	CBDT Allows Processing of Invalidated Returns Filed up to 31 Mar 2024	CBDT has issued Circular No. 10/2025 relaxing the time limit for processing electronically filed income tax returns that were erroneously invalidated by CPC due to technical reasons. Returns filed up to 31.03.2024 can now be processed under Section 143(1), with intimation to be sent by 31.03.2026. Refunds will follow usual procedures, but if PAN-Aadhaar is not linked, refunds will not be issued, as per Circular No. 3/2023. This step aims to address grievances from taxpayers affected by system-related invalidations.	Income Tax
22-07-2025	CBDT Issues Relief for Inoperative PAN Cases - Circular No 9/2025	The CBDT has partially modified Circular No. 3/2023 regarding PAN becoming inoperative under Rule 114AAA. It clarifies that no higher TDS/TCS rate shall apply under sections 206AA/206CC for transactions from 01.04.2024 to 31.07.2025 if PAN becomes operative by 30.09.2025. Similarly, for payments post 01.08.2025, relief is allowed if PAN becomes operative within two months. This move addresses grievances about short deductions or defaults where PANs were inoperative due to Aadhaar linkage issues. Other provisions of Chapter XVII remain applicable.	Income Tax
20-07-2025	GSTN Clarifies GSTR-3A Notices Sent to Cancelled Composition Taxpayers	GSTN has issued an advisory regarding GSTR-3A notices mistakenly sent to certain cancelled composition taxpayers for non-filing of GSTR-4. Due to a system glitch, notices were wrongly issued to taxpayers whose registrations were cancelled before FY 2024-25. The issue is under review, and corrective steps are being taken. Taxpayers in such cases may ignore the notices as no action is needed. Others facing	GST

		issues are advised to raise a grievance via the Self-Service Portal on the GST website.	
17-07-2025	MCA Notifies Revised CSR-1 E-form for CSR Entity Registration Effective 14 July 2025	Through Notification G.S.R. 452(E) dated 7th July 2025, the Ministry of Corporate Affairs amended the Companies (Corporate Social Responsibility Policy) Rules, 2014. Effective 14th July 2025, the existing CSR-1 e-form is substituted with a new version. The revised form captures comprehensive details about the applying entity-type (Section 8 company, trust, or society), approvals under Section 10(23C), 12A, 80G of the Income-tax Act, and details of authorized representatives. The form must be digitally signed and certified by a practicing professional, with supporting documents like PAN and registration certificates attached.	MCA
17-07-2025	GST Portal Enables Filing Appeals Against Waiver Rejection Orders (SPL-07)	GSTN has announced that taxpayers can now file appeals against SPL-07 waiver rejection orders directly on the GST portal. Those who filed waiver applications using Form SPL-01 or SPL-02 and received rejection via SPL-07 may submit APL-01 through: Services ? User Services ? My Application ? Appeal to Appellate Authority. Under Order Type, select Waiver Application Rejection Order. Withdrawal of appeal applications under the waiver scheme is not allowed. Taxpayers may also restore withdrawn original appeals by submitting an undertaking under the Orders section in the waiver case folder.	GST
17-07-2025	Taxpayer Guide on Reporting Foreign Assets and Income Under CRS & FATCA Compliance	IT Department has released detailed guidance on reporting foreign assets and income under the CRS (OECD) and FATCA (US) frameworks. Indian residents must disclose foreign bank accounts, investments, and income using Schedules FA, FSI, TR in their ITRs. Form 67 is required to claim foreign tax relief. Non-disclosure invites prosecution under the Black Money Act, 2015. The annexure provides step-by-step instructions for each schedule, specifying ownership types, asset types, valuation dates, and applicable exchange rates. Full transparency ensures compliance, avoids penalties, and enables legitimate tax relief claims on foreign income.	Income Tax
17-07-2025	GSTN Announces Security Enhancements for ASP/GSP Data Access Transparency	GSTN, in its 17th July 2025 advisory, announced new security features to improve control over data accessed by Application Suvidha Providers (ASPs) via GST Suvidha Providers (GSPs). Taxpayers will receive email/SMS alerts whenever OTP-based consent is granted, including ASP/GSP names, timestamp, and validity. The GST portal will also show past and current consents and allow taxpayers to revoke access. These enhancements aim to protect taxpayer data and ensure transparent, secure interaction through third-party service providers.	GST

14-07-2025	Income Tax Department Launches Crackdown on Bogus Claims of Deductions and Exemptions	As per the Press Release issued by CBDT on 14th July 2025, the Income Tax Department launched a nationwide verification drive targeting fraudulent claims of deductions and exemptions in ITRs. The operation exposed fake claims under sections like 10(13A), 80GGC, 80G, 80D, 80EE, 80EEB, 80GG, 80GGA, and 80DDDB, facilitated by intermediaries filing fictitious returns. Around 40,000 taxpayers corrected their returns, reversing wrongful claims totaling Rs.1,045 crore. The drive uses AI tools, third-party data, and intelligence. Strict action including penalties and prosecution will follow. Taxpayers are cautioned against false refund schemes and are urged to ensure accurate filings.	Income Tax
10-07-2025	IREDA Bonds Notified as Long-Term Specified Asset under Section 54EC	The Government has notified bonds issued by Indian Renewable Energy Development Agency (IREDA) as long-term specified assets under Section 54EC of the Income-tax Act, 1961, through Notification No. 73/2025 dated 9th July 2025. These bonds, redeemable after five years and issued on or after the notification date, are eligible for capital gains exemption under Section 54EC. IREDA must utilize the funds only for renewable energy projects capable of servicing debt from project revenues, without depending on state governments. Investors can now claim exemption by investing capital gains in these notified bonds.	Income Tax
08-07-2025	Amendment to LEAP-1 Form Under Companies (Listing of Equity Shares) Rules, 2025	The Ministry of Corporate Affairs, via G.S.R. 443(E) dated 3rd July 2025, has amended the Companies (Listing of Equity Shares in Permissible Jurisdictions) Rules, 2024. The amendment substitutes the existing Form LEAP-1 in the Second Schedule with a new version. The revised form includes detailed disclosures such as company particulars, purpose of filing (prospectus), regulatory approval dates, pending inspections/investigations/inquiries under the Companies Act, 2013, and attachments like the prospectus and approvals. It requires board authorization and professional certification and becomes effective from the date of publication in the Official Gazette.	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
30-07-2025	Mere technical lapse in e-way bill, without intent to evade tax, cannot invite Sec 129 penalty- Shakuntalam Associates v. Additional Commissioner Grade-2 (Appeal)-V	<p><b>Facts:</b> Goods were transported from Delhi to Delhi with a valid tax invoice, e-way bill, but the e-way bill omitted the transporters name. Authorities detained and seized the goods u/s 129(3) of the GST Act, citing the omission and the drivers statement that the goods were going to Ghaziabad. The petitioner argued it was only a technical lapse with no intention to evade tax, and destination details were otherwise correctly mentioned.</p> <p><b>Decision:</b> All key transport details, including truck number, were present, and there was no finding of intent to evade tax. A mere technical breach, such as omission of the transporters name, does not attract a penalty u/s 129. The penalty and appellate orders were quashed, and the writ petition was allowed in favour of the assessee.</p>	WRIT TAX No. 913 of 2022
30-07-2025	Delay beyond statutory limit and use of irrelevant grounds vitiated GST refund rejection- Suraj Mangar v. Assistant Commissioner of West Bengal State Tax	<p><b>Facts:</b> The appellant submitted an application for the refund of GST for the period February–August 2021; however, the acknowledgment under Rule 90(2) was issued belatedly, exceeding the prescribed 15-day limit. Both the SCN and the final order of rejection were issued well beyond the statutorily mandated 60-day timeframe stipulated in Section 54(7) of the CGST Act. The refund claim was rejected based on the alleged absence of E-way bills and the small size of the business premises, which were not part of the original SCN.</p> <p><b>Decision:</b> The Court held that the 60-day period prescribed u/s 54(7) is mandatory, and any delay in adhering to this timeframe renders the proceedings unsustainable in law. Once the application had been</p>	M.A.T. No. 104 of 2024 IA No. CAN 1 of 2024

		duly acknowledged as complete, the proper officer could not subsequently raise deficiencies or introduce extraneous grounds. The rejection order was set aside, and the authorities were directed to sanction the refund along with applicable interest.	
29-07-2025	Vague Show Cause Notice and Non-Speaking Orders in Registration Cancellation Set Aside by HC- Swapnil Prakash Bhogle v. Union of India	<p><b>Facts:</b> The petitioner challenged an SCN, cancellation order, and rejection of revocation application, alleging gross violation of natural justice. The SCN was extremely vague, merely stating non-compliance with any specified provisions without citing any specific GST provision or rule. Authorities cancelled registration and rejected the revocation application without considering the petitioners reply or compliance documents.</p> <p><b>Decision:</b> The SCN was held invalid as it lacked specific allegations, defeating the purpose of giving the taxpayer a reasonable opportunity to respond. The cancellation and revocation rejection orders were termed vague, non-speaking, and unreasoned, showing no consideration of the petitioners submissions. The SCN, cancellation order, and revocation rejection order were quashed, and registration was revived, with liberty to the department to issue a fresh, detailed SCN if required.</p>	WRIT PETITION NO. 8552 OF 2025
29-07-2025	Delhi HC Denies Writ Relief for Penalty on Fraudulent ITC under Misused Second GSTIN- Laxmi Collection v. Additional Commissioner Delhi - West, Central Goods and Services Tax Department	<p><b>Facts:</b> Petitioner was allotted two GSTINs after GST migration; a penalty was imposed for fraudulent ITC under the second GSTIN, which he claimed was misused by unknown persons. Filed a police complaint in 2019, but there was no serious follow-up, and did not timely challenge the penalty order. Department produced evidence that both GSTIN allotment emails went to the petitioners registered contacts, creating contradictions in his defence.</p> <p><b>Decision:</b> Petitioner was casual and negligent in preventing misuse of GST registration and in challenging the penalty order within time. The dispute required a factual inquiry, which is unsuitable for writ jurisdiction under Article 226. Writ petition dismissed; petitioner directed to pursue appeal u/s 107 of the CGST Act with pre-deposit by 31-08-2025.</p>	W.P.(C) 11092 of 2025 CM APPL. 45640 of 2025
22-07-2025	Exemption under Section 54 allowable for multiple residential units purchased before the 2014 amendment- Krishnagopal B. Nangpal v. Deputy Commissioner of Income-tax	<p><b>Facts:</b> The assessee, a minor at the time, sold a flat in Mumbai through his guardian for Rs. 1.45 crores and invested the entire proceeds in a joint venture with a builder for the construction of 7 row houses in Pune. The assessee claimed exemption u/s 54 against the entire capital gain; however, the AO allowed exemption for only one row house, citing that the section permitted investment in only one residential house. The Tribunal upheld partial exemption, allowing it only for one row house, prompting the assessee to appeal before the Bombay HC.</p> <p><b>Decision:</b> The HC held that the expression a residential house in unamended Section 54 (prior to April 1, 2015) was not restrictive and permitted</p>	IT APPEAL No. 569 OF 2003

		investment in more than one residential property. The 2014 amendment replacing a residential house with one residential house was held to be prospective, not applicable to the assessee's case (AY 1995–96). The Court allowed the appeal, setting aside the orders of the Tribunal and AO, and granted full exemption u/s 54 for the investment in all 7 row houses.	
21-07-2025	Bunching of GST Show Cause Notices for Multiple Financial Years Held Invalid- Smt. R. Ashaaraajaa v. Senior Intelligence Officer, Directorate General Of GST Intelligences	<b>Facts:</b> The petitioners challenged GST SCNs and orders that clubbed multiple FYs (2017–18 to 2022–23) into a single proceeding u/s 73/74 of the CGST Act. They argued that this bunching violates the law, causes procedural hardship, and restricts benefits like reduced penalties or compounding for individual years. The Department claimed there is no legal bar to issuing a single notice for multiple years, citing the phrase any period in Sections 73/74. <b>Decision:</b> The HC held that each FY is a distinct tax period and requires a separate notice u/s 73/74 of the CGST Act. It ruled that bunching multiple years in one notice is legally impermissible and violates statutory procedures. The impugned notices/orders were quashed for lack of jurisdiction and failure to comply with the proper procedure.	W.P.Nos. 29716, 29720, 29726 & 34137 of 2024
18-07-2025	HC Quashes Refund Rejection for Pre-Notification Period under Inverted Duty Structure- Kush Proteins (P.) Ltd. v. Union of India	<b>Facts:</b> Kush Proteins (P.) Ltd. filed refund claims for accumulated ITC under the inverted duty structure for the period prior to 18-07-2022, within the 2-year time limit u/s 54 of the CGST Act. Notification No. 9/2022, dated 13-07-2022, effective from 18-07-2022, made the assessee's goods ineligible for ITC refund going forward. Despite the refund period being before 18-07-2022, the Department rejected the claims citing the notification and a clarificatory circular stating that applications filed after 18-07-2022 are not eligible. <b>Decision:</b> Notification No. 9/2022 is prospective and does not affect refund claims for periods before 18-07-2022, even if filed later. The circular restricting refund applications filed after 18-07-2022 was held to be illegal, arbitrary, and violative of Section 54 and Article 14 of the Constitution. The Court quashed the refund rejection and appellate orders, holding them unsustainable in law, and ruled in favour of the assessee.	R/SPECIAL CIVIL APPLICATION NO. 5747 of 2025
15-07-2025	Uploading of GST notice / Order on Portal Constitutes Valid Service; Delayed Writ Petition Held Not Maintainable- Bikash Panigrahi v. Commissioner Commercial Tax	<b>Facts:</b> The petitioner was issued an SCN u/s 74 of the GST Act for FY 2018–19 via the common GST portal on 27.11.2020. The petitioner did not file any reply to the SCN, leading to the assessment order dated 07.02.2022, along with a demand in Form GST DRC-07. A writ petition challenging the assessment was filed after more than 3 years, bypassing the statutory appellate remedy u/s 107. <b>Decision:</b> Service of notice/order via the GST portal is valid u/s 169, and the petitioner admitted receiving the SCN. The writ petition was filed beyond the appeal	W.P.(C) No.12755 of 2025

		period and the condonable extension, making it not maintainable. The HC dismissed the writ, holding that delay without sufficient cause cannot override the statutory remedy and limitation u/s 107 of the GST Act.	
15-07-2025	GST Registration Cancelled Without Application of Mind and Ignoring Reply Held Invalid- Suraj Kumar Upadhyay v. State of U.P.	<p><b>Facts:</b> The petitioner received an SCN dated 6.4.2022 for cancellation of registration on the ground of non-filing of returns for six consecutive months. A reply to the notice was duly submitted by the petitioner on 19.4.2022; however, the cancellation order dated 20.4.2022 falsely recorded that no reply had been submitted. The cancellation order did not provide any reasoning, and the appellate authority rejected the appeal merely due to delay.</p> <p><b>Decision:</b> The HC found that the cancellation order had been passed without application of mind, ignoring the reply and failing to provide any reasons, which was contrary to Article 14 of the Constitution. The Court quashed both the cancellation and appellate orders, and remanded the matter to the adjudicating authority for fresh proceedings with due notice, proper consideration of the reply, and a reasoned order after hearing the petitioner.</p>	WRIT TAX No. 1356 of 2024
15-07-2025	Condonation of delay in Form 10-IC filing allowed to enable benefit of reduced tax rate under Section 115BAA- Camino Herbal Remedies (P.) Ltd. v. Principal Commissioner of Income-tax	<p><b>Facts:</b> The assessee filed its return for AY 2020–21 u/s 139(1) and opted for concessional tax u/s 115BAA, but due to the CAs bonafide mistake, Form 10-IC was not electronically filed within the due date. The Form was belatedly filed on 15-9-2022, after the CBDTs relaxed deadline of 30-6-2022 under Circular No. 6/2022, and an application was made u/s 119(2)(b) for condonation of delay. The Principal Commissioner rejected the application, stating he lacked the power to condone delay post the deadline set by the Circular.</p> <p><b>Decision:</b> The HC held that section 115BAA provides a beneficial tax rate, and the object of section 119(2)(b) is to mitigate genuine hardship; therefore, a liberal approach must be adopted. It directed the department to treat the Form 10-IC filed for AY 2021-22 as that for AY 2020–21 and allowed the petitioner to file a fresh application for condonation. The respondent authority was instructed to decide the condonation application afresh within 12 weeks, considering the observations made in the judgment.</p>	R/SPECIAL CIVIL APPLICATION NO. 20564 of 2023



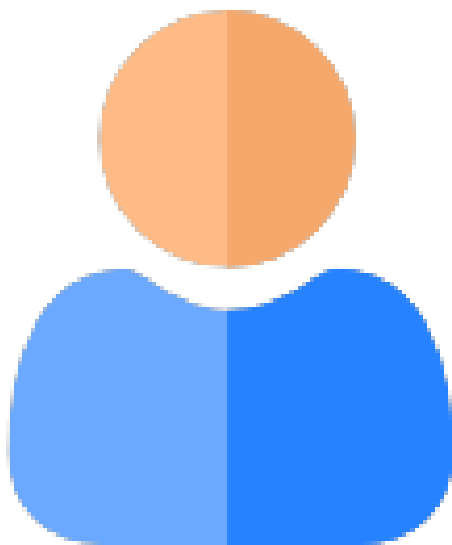
Due Date	Department	Subject	Period
07-08-2025	Income Tax	TDS/TCS Payment	Jul, 25
10-08-2025	GST	GSTR-7	Jul, 25
10-08-2025	GST	GSTR-8	Jul, 25
11-08-2025	GST	GSTR-1	Jul, 25
13-08-2025	GST	GSTR-6	Jul, 25
13-08-2025	GST	IFF	Jul, 25
13-08-2025	GST	GSTR-5	Jul, 25
14-08-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Jun, 25
15-08-2025	Income Tax	Form 24G	Jul, 25
15-08-2025	Income Tax	Form no. 3BB	Jul, 25
15-08-2025	Income Tax	Issue of TDS Certificate	Apr - Jun, 25
15-08-2025	PF & ESIC	PF & ESIC	Jul, 25
20-08-2025	GST	GSTR-5A	Jul, 25
20-08-2025	GST	GSTR-3B	Jul, 25
25-08-2025	GST	PMT-06	Jul, 25
30-08-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Jul, 25
07-09-2025	Income Tax	TDS/TCS Payment	Aug, 25
10-09-2025	GST	GSTR-7	Aug, 25
10-09-2025	GST	GSTR-8	Aug, 25
11-09-2025	GST	GSTR-1	Aug, 25
13-09-2025	GST	GSTR-6	Aug, 25
13-09-2025	GST	IFF	Aug, 25

13-09-2025	GST	GSTR-5	Aug, 25
14-09-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Jul, 25
15-09-2025	Income Tax	ITR Filing - Extended Date	FY 24-25
15-09-2025	Income Tax	Form 24G	Aug, 25
15-09-2025	Income Tax	Form no. 3BB	Aug, 25
15-09-2025	Income Tax	Advance Tax - Q2	FY 25-26
15-09-2025	PF & ESIC	PF & ESIC	Aug, 25
20-09-2025	GST	GSTR-5A	Aug, 25
20-09-2025	GST	GSTR-3B	Aug, 25
25-09-2025	GST	PMT-06	Aug, 25
30-09-2025	Income Tax	Audit Report u/s 44AB	FY 2024-25
30-09-2025	MCA	DIR-3 KYC	2025
30-09-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Aug, 25
30-09-2025	Income Tax	Form 9A	-
30-09-2025	Income Tax	Form no. 10	-
30-09-2025	Income Tax	Form 10B/10BB	-



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.



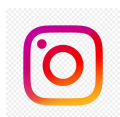
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