



**MONTHLY**

# NEWSLETTER



**For the Month of July 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.

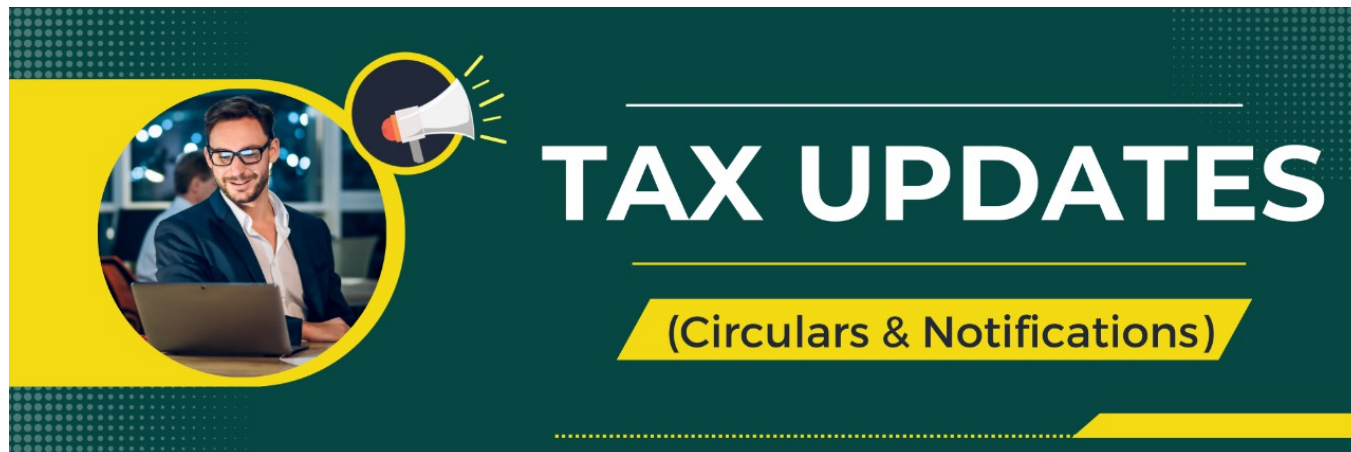
If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for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

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***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!***



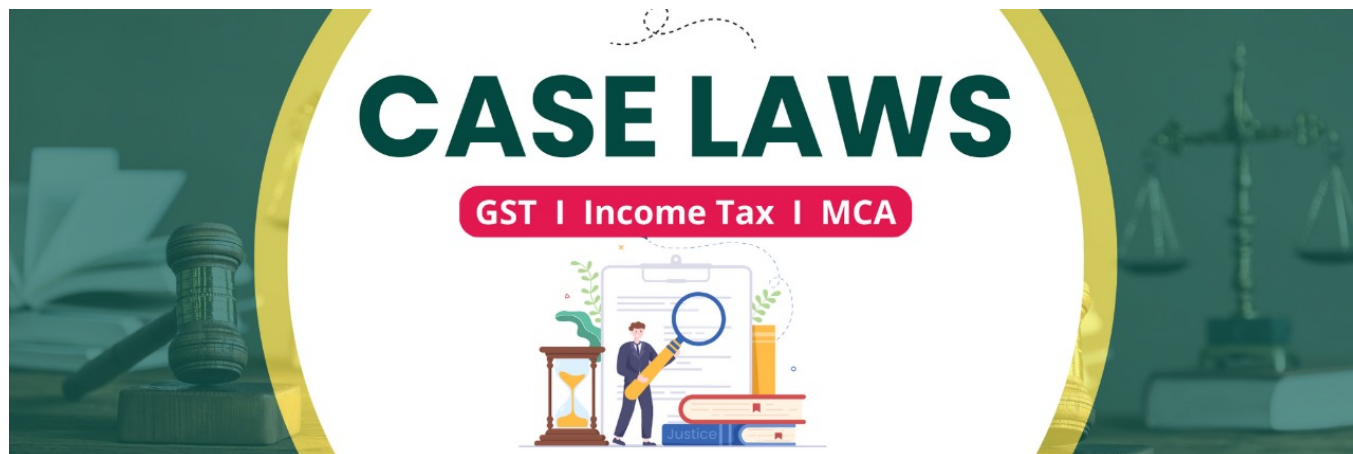
Date	Subject	Details	Act
01-07-2025	CBDT Clarifies Scope and Timeline for Interest Waiver Under Circular No 5/2025	CBDT, through Circular No. 8/2025, has clarified the implementation of Circular No. 5/2025 regarding waiver of interest under Sections 201(1A)(ii) and 206C(7) of the Income-tax Act, 1961. Authorities such as CCIT/DGIT/Pr.CCIT are empowered to pass waiver orders post issuance of Circular No. 5/2025. Waiver applications may be filed within one year from the end of the financial year for which interest is charged. The circular also permits waiver applications for interest charged before 28.03.2025, provided they meet the above condition.	Income Tax
01-07-2025	Insertion of Cost Inflation Index for FY 2025-26 under Section 48 of Income tax Act	The Central Government, by Notification No. 70/2025 dated 1st July 2025, has amended the earlier notification S.O. 1790(E) dated 5th June 2017, by inserting a new entry in the Cost Inflation Index (CII) Table. A new serial number 25 is added, specifying 2025-26 as the previous year and 376 as the corresponding index. This amendment shall come into force on 1st April 2026 and will apply to the Assessment Year 2026-27 and subsequent years. This amendment follows the last revision made via S.O. 2103(E), dated 24th May 2024.	Income Tax
28-06-2025	Important Update for Stakeholders on Visibility of V2 SRNs in V3 Dashboard	Stakeholders who are unable to see their V2 SRNs of 38 Company Forms (including 13 Annual filing forms and 6 Audit/Cost audit forms) on the MCA V3 dashboard are informed that if V2 ID is already merged with V3 Business User Account, the data remains safe and secure. All such V2 SRNs will automatically appear under the V3 login once the forms go live on July 14,	MCA

		2025. No further action is required from users except ensuring their V2-V3 account merger. The MCA has assured data preservation and seamless integration as part of the ongoing portal upgrade.	
25-06-2025	CBDT Allows Processing of Delayed ITRs Filed Under Condonation Orders up to March 2024	CBDT Circular No. 07/2025 dated 25th June 2025 relaxes the time limit under Section 143(1) for processing valid Income Tax Returns (ITRs) filed electronically under condonation orders passed u/s 119(2)(b), up to 31st March 2024. These ITRs, previously unprocessed due to technical constraints, can now be processed, and intimations must be issued by 31st March 2026. The relaxation excludes cases where assessments or reassessments have already been completed. Refunds with applicable interest will follow, subject to PAN-Aadhaar linkage. The DGIT(Systems) will lay down procedures for processing such returns.	Income Tax
25-06-2025	FSSAI Notified as Eligible Authority Under Section 10(46A) for Income-Tax Exemption	The Central Government, via Notification No. 68/2025 (S.O. 2829(E)) dated 24th June 2025, has notified the Food Safety and Standards Authority of India (FSSAI) as an eligible authority under Section 10(46A)(b) of the Income-tax Act, 1961. This allows FSSAI to claim exemption on its income, effective from Assessment Year 2026-27, provided it continues to operate under the Food Safety and Standards Act, 2006, for purposes defined in clause 46A(1)(a). This exemption ensures tax relief to statutory bodies functioning in public welfare under specific legislative mandates. The notification is subject to ongoing compliance conditions.	Income Tax
19-06-2025	GSTN to Bar Return Filing After 3 Years from Due Date Starting August 1, 2025	As per Finance Act, 2023 and Notification No. 28/2023, GST returns will be barred from filing after three years from their due dates, effective from August 1, 2025. This applies to returns under Sections 37, 39, 44, and 52, covering GSTR-1, 3B, 4, 5, 6, 7, 8, 9/9C, and others. For instance, GSTR-1 for June 2022 and GSTR-9 for FY 2020-21 will no longer be accepted after this cutoff. Taxpayers are advised to reconcile records and file any pending returns immediately to avoid permanent blocking of those periods on the GST portal.	GST
19-06-2025	Procedure Clarified for Handling Rejected Records on IMS and ITC Claims	GSTN has issued a clarification on the handling of inadvertently rejected records - invoices, debit notes, and credit notes - within the Invoice Management System (IMS). If a recipient wrongly rejects a document after filing GSTR-3B, the supplier may re-report the same record (without changes) in GSTR-1A of the same period or via amendment in a later GSTR-1/IFF. This enables the recipient to reaccept and recompute their GSTR-2B to claim or reverse Input Tax Credit (ITC). The supplier's tax liability remains unaffected due to delta-based amendment rules, ensuring no duplicate liability or ITC is created.	GST

17-06-2025	CBDT Flags Five Situations Mandating Full ITR Scrutiny for FY 2025-26	CBDT has outlined five scenarios where Income Tax Returns (ITRs) filed for FY 2025-26 (AY 2026-27) will undergo mandatory in-depth scrutiny. These include: (1) surveys under Section 133A since April 2023, (2) search/seizure actions under Sections 132/132A during April 2023 - March 2025, (3) trusts/institutions claiming exemptions despite cancelled registrations before March 2024, (4) recurring additions over Rs. 50 lakh (metro) or Rs. 20 lakh (others) unresolved in appeals, and (5) tax evasion intelligence received from agencies like CBI/ED. Returns filed under notice or routine third-party data are not automatically scrutinized.	Income Tax
17-06-2025	MCA Grants Fee Relaxation for 13 e-Forms During V2 to V3 System Transition	MCA via General Circular No. 01/2025 dated 16.06.2025, has announced a relaxation of additional fees for 13 specified e-Forms due to the transition from MCA21 Version 2 (V2) to Version 3 (V3). A system migration phase will render e-Form filing unavailable between 18.06.2025 to 13.07.2025. Accordingly, if the due date or resubmission date for the forms falls between 18.06.2025 and 31.07.2025, they can be filed without any additional fees up to 15.08.2025. This aims to ensure a smoother filing experience during the portal upgrade.	MCA
11-06-2025	DIN Not Required on GST Portal Communications with RFN: CBIC Clarifies	CBIC, via Circular No. 249/06/2025-GST dated 9th June 2025, clarified that GST-related communications generated through the GST common portal bearing a verifiable Reference Number (RFN) do not require a separate Document Identification Number (DIN). Since RFNs are already unique and verifiable at the GST portal, adding DINs results in duplication. This applies to documents like DRC-01 and DRC-07 uploaded on the portal in compliance with Section 169(1)(d) of the CGST Act, 2017. Accordingly, earlier circulars mandating DIN quoting (Circular Nos. 122/41/2019 and 128/47/2019) are now modified to this extent.	GST



***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
19-06-2025	Failure to consider binding court directions and condonation request amounts to gross negligence- Happy Science Bodhgaya India v. Principle Chief Commissioner, Income-tax	<p><b>Facts:</b> The assessee, a charitable trust, was assessed with a tax demand of Rs. 45.43 lakhs for AY 2016–17 despite filing a nil return. The HC and SC allowed the assessee to file an appeal with a condonation petition within an extended period of 4 weeks. Although the assessee filed the appeal and condonation request in time, NFAC dismissed it, citing delay and absence of a condonation petition, prompting a writ petition.</p> <p><b>Decision:</b> The Patna HC found that NFAC acted negligently by ignoring the filed condonation petition and binding court orders. It set aside the dismissal order and remanded the case for fresh adjudication with a personal hearing. The Court imposed Rs. 10,000 cost on the department and allowed recovery from the erring officer as per law.</p>	Civil Writ Jurisdiction Case No. 1202 of 2025
10-06-2025	Cash Credit Account Not a Property; GST Department Cannot Attach- Skytech Rolling Mill (P.) Ltd. v. Joint Commissioner of State Tax Nodal	<p><b>Facts:</b> The GST department provisionally attached the cash credit account of Skytech Rolling Mill (P.) Ltd. u/s 83 of the MGST Act. The petitioner argued that a cash credit account is a loan facility, not the property of the account holder. The petitioner relied on past HC judgments, which held that cash credit accounts cannot be attached u/s 83.</p> <p><b>Decision:</b> The Bombay HC held that a cash credit account is a liability, not property of the account holder, and thus not attachable u/s 83. The Court quashed the attachment order, calling it without jurisdiction and contrary to legal precedent. The GST department was directed to withdraw the attachment within 24 hours and inform the concerned bank.</p>	WRIT PETITION NO.1928 OF 2025

10-06-2025	Refund of Unutilized ITC Cannot Be Denied on Closure of Business- SICPA India (P.) Ltd. v. Union of India	<p><b>Facts:</b> Petitioner SICPA India Pvt. Ltd. discontinued its business in Sikkim and filed a refund claim for unutilized ITC of Rs. 4.37 crore lying in its Electronic Credit Ledger. The Asst. Comm. rejected the refund, stating that Section 54(3) of the CGST Act permits a refund only in two specified cases, not on business closure. The Appellate Authority upheld the rejection; the petitioner approached the HC seeking a refund u/s 49(6) read with Section 54 of the CGST Act.</p> <p><b>Decision:</b> The HC held that while Section 54(3) mentions two scenarios for refund, there is no express prohibition against refund in case of business closure u/s 49(6). Relying on Slovak India Trading Co. (Karnataka HC) and Eicher Motors Ltd. (SC), it was emphasized that tax cannot be retained without statutory authority. The Court set aside the rejection order and allowed the refund of unutilized ITC to the petitioner.</p>	WP (C) No. 54 of 2023
05-06-2025	Reassessment Proceedings Quashed for Lack of Proper Approval under Section 151(ii)- Core Logistic Company v. Assistant Commissioner of Income-tax	<p><b>Facts:</b> The assessee received a notice u/s 148 for A.Y. 2016-17 involving Rs. 3.65 crores, which is above ₹50 lakhs. The notice was issued on 25-07-2022, beyond three years from the end of the relevant AY. Approval for the notice was wrongly obtained u/s 151(i) from the Principal Commissioner instead of the mandatory authority u/s 151(ii).</p> <p><b>Decision:</b> The court held that for cases involving more than Rs. 50 lakhs and beyond 3 years, approval must be obtained from the Principal Chief Commissioner or equivalent u/s 151(ii). Since the notice was issued with approval from an incorrect authority, the proceedings lacked jurisdiction. The reassessment notice and subsequent order were quashed, and the writ petition was allowed in favour of the assessee.</p>	W.P. No. 18168 of 2023 W.M.P. Nos. 17366, 17369 and 20911 of 2023
04-06-2025	Assessment order set aside as show cause notice was not effectively served; portal upload alone held insufficient- Tvl. S.M. Tex v. Deputy State Tax Officer-2	<p><b>Facts:</b> The department issued an SCN and reminders to the assessee only through the GST portal. The assessee was unaware of the SCN, as no physical or alternative mode of service was adopted. Due to non-response, an ex parte assessment order was passed without affording a personal hearing.</p> <p><b>Decision:</b> Though portal upload is a valid mode of service, it is ineffective if the assessee remains unaware and unresponsive. The officer should have used other modes of service u/s 169 of the GST Act, preferably RPAD. The assessment order was set aside, and the matter was remanded with directions to provide a personal hearing after a 25% tax deposit.</p>	WP No. 19660 of 2025 W.M.P. Nos. 22041 & 22042 of 2025
03-06-2025	Deduction u/s 10AA cannot be denied for delayed filing of Form 56F when substantive compliance is fulfilled- Principal	<p><b>Facts:</b> The assessee filed its return for AY 2018-19 claiming deduction u/s 10AA, but did not attach Form 56F (audit report) with the return. The deduction was disallowed during processing u/s 143(1); a rectification request u/s 154 was also rejected. Both CIT(A) and ITAT held that the delay in filing Form 56F was a procedural lapse and allowed the claim.</p>	TCA No. 87 of 2025



	Commissioner of Income-tax v. Astrotech Steels (P.) Ltd.	<b>Decision:</b> The Court observed that there is no provision prohibiting the late filing of Form 56F, which was submitted 50 days after the due date. Since the claim was made in the original timely return, and only the form was delayed, the substantive requirement was fulfilled. The Court held the delay to be a technical breach, upheld the ITATs order, and ruled in favour of the assessee.	
03-06-2025	Life Membership Fee Received by Club Held as Capital Receipt, Not Taxable as Income- Chennai Corporate Club (P) Ltd. v. Asstt. Commissioner of Income-tax	<b>Facts:</b> Chennai Corporate Club (P) Ltd., a private club, collected one-time non-refundable and non-transferable life membership fees from individuals seeking membership during AYs 2001–02 to 2005–06. The assessee claimed these receipts were capital in nature, while the AO treated them as revenue income, and this view was upheld by the CIT(A) and ITAT. The assessee appealed to the Madras HC, contending that the fee was paid to acquire membership rights and not for ongoing services. <b>Decision:</b> The court held that such life membership fees were paid to acquire enduring rights and were therefore capital receipts. It relied on the Bombay HC rulings in RWITC and DBS cases, which were affirmed by the SC. The HC allowed the assessee's appeal, set aside the ITATs order, and ruled that the amounts were not taxable as income.	T.C.A. Nos. 498 to 502 of 2011 M.P. Nos. 1 and 2 of 2011
30-05-2025	ITC Cannot Be Denied to Purchaser for Suppliers Non-Payment of Tax When Invoices and Bank Payments Are Duly Made- R.T. Infotech v. Additional Commissioner Grade 2	<b>Facts:</b> R.T. Infotech purchased mobile recharge services from Bharti Airtel through 7 tax invoices totaling Rs. 1.58 crore and claimed ITC of Rs. 28.52 lakh, paying GST via RTGS. The department denied ITC because the supplier (Airtel) had not deposited the tax with the government, despite the purchaser having valid invoices and proof of payment. The authorities issued demand orders with penalty and interest u/s 73, and even the appellate authority upheld the denial, leading to the writ petition. <b>Decision:</b> The court held that the purchaser, having paid tax and acted diligently, cannot be penalized for the suppliers failure to deposit tax. It ruled that the assessing authority must initiate action against the defaulting supplier, not deny benefit to the compliant purchaser. The orders were quashed.	WRIT TAX No. 1330 of 2022
30-05-2025	Duplicate GST Demand on ITC: Assessee Directed to Approach Appellate Authority- Lala Shvsnath Rai Sumerchand Confectioner (P.) Ltd. v. Additional Commissioner, CGST Delhi-West	<b>Facts:</b> The petitioner runs a sweetmeat shop and a restaurant; an SCN was issued alleging that restaurants are not eligible to claim ITC as they are taxed at 5% GST. The petitioner contended that the sweetmeat shop, which attracts higher GST, is eligible to claim ITC, and therefore, the SCN was erroneous. The impugned order raised two separate demands: (i) reversal of ineligible ITC, and (ii) recovery for utilisation of the same ITC, amounting to a double demand. <b>Decision:</b> The Court observed prima facie duplication in the demands related to ITC reversal and utilisation, as both pertain to the same transaction. It held that the	W.P.(C) No. 8028 of 2025 CM APPL. No. 35217 of 2025

		assessee should approach the Appellate Authority u/s 74 of the CGST Act, 2017. The Court permitted the appeal to be filed by July 15, 2025, with a pre-deposit limited to certain heads; any existing deposits would be adjusted accordingly.	
30-05-2025	AAARs remarks on ITC beyond appeal scope held unsustainable; only valuation ruling upheld- Tej Jain v. Chief Commissioner of CGST	<p><b>Facts:</b> The petitioner sought an advance ruling on whether the purchase price of a refurbished old/used car can exclude the amount paid to the owner and refurbishment costs for margin calculation under Notification No. 8/2018-Central Tax (Rate). The AAR rejected this claim, and the AAAR upheld the ruling but also discussed ITC, which was not part of the appeal. The petitioner challenged only the AAARs unauthorised remarks on ITC, not the valuation ruling itself.</p> <p><b>Decision:</b> The Court held that the AAAR had exceeded its jurisdiction by commenting on ITC, which was not under challenge. The main ruling on valuation was upheld as it was not contested. The observations on ITC in para 6.8 of the AAAR order were expunged, and the writ petition was partly allowed in favour of the assessee.</p>	D.B. Civil Writ Petition No. 12624 of 2022

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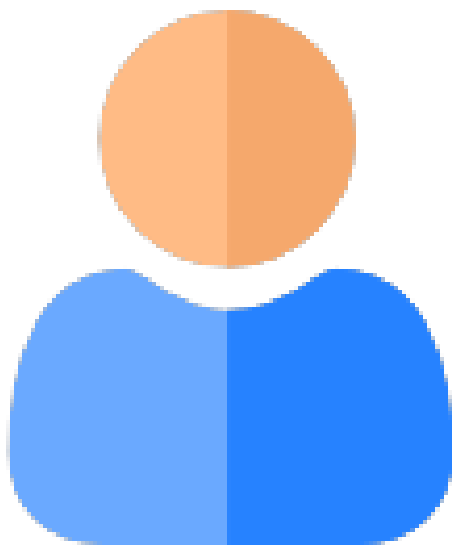
Due Date	Department	Subject	Period
07-07-2025	Income Tax	TDS/TCS Payment	Jun, 25
07-07-2025	Income Tax	TDS Payment - AO permitted	Apr - Jun, 25
10-07-2025	GST	GSTR-7	Jun, 25
10-07-2025	GST	GSTR-8	Jun, 25
11-07-2025	GST	GSTR-1	Jun, 25
13-07-2025	GST	GSTR-6	Jun, 25
13-07-2025	GST	GSTR-1 for QRMP	Apr - Jun, 25
13-07-2025	GST	GSTR-5	Jun, 25
15-07-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	May, 25
15-07-2025	Income Tax	Form 24G	Jun, 25
15-07-2025	Income Tax	Form no. 3BB	Jun, 25
15-07-2025	Income Tax	Form 15CC	Apr - Jun, 25
15-07-2025	Income Tax	TCS Return	Apr - Jun, 25
15-07-2025	Income Tax	Form 15G/15H	Apr - Jun, 25
15-07-2025	Income Tax	Form 3BC	Jun, 25
15-07-2025	Income Tax	Form 49BA	Apr - Jun, 25
15-07-2025	Income Tax	Form 15CD	Apr - Jun, 25
15-07-2025	PF & ESIC	PF & ESIC	Jun, 25
15-07-2025	FEMA	FLA Return	FY 24-25
18-07-2025	GST	CMP-08	Apr - Jun, 25
20-07-2025	GST	GSTR-5A	Jun, 25
20-07-2025	GST	GSTR-3B	Jun, 25

22-07-2025	GST	GSTR-3B QRMP-1	Apr - Jun, 25
24-07-2025	GST	GSTR-3B QRMP-2	Apr - Jun, 25
30-07-2025	Income Tax	Issue of TCS Certificate	Apr - Jun, 25
30-07-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Jun, 25
31-07-2025	Income Tax	TDS Return	Apr - Jun, 25
31-07-2025	Income Tax	Form 26QF	Apr - Jun, 25
31-07-2025	Income Tax	ITR Filing - Old Date	FY 24-25
31-07-2025	Income Tax	Non deduction of tax at source by a banking company - Form 26QAA	Apr - Jun, 25
31-07-2025	Income Tax	Form 10BBB	Apr - Jun, 25
31-07-2025	Income Tax	Form II SWF	Apr - Jun, 25
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



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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