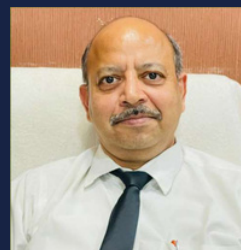


NEWS LETTER

AJAY RATTAN & CO Chartered Accountants

NEWSLETTER FOR FEBRUARY 24
VOLUME 14, ISSUE 2

ADVISORY BOARD

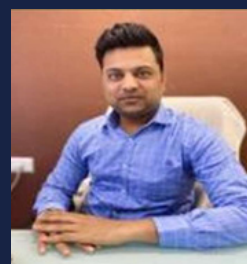


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COMPLIANCE



DUE DATES | FEBRUARY 2024

GST

Due Date	Compliance Detail	Applicable To
10 th	a) GSTR-7 (TDS return under GST) b) GSTR-8 (TCS return under GST)	a) Person required to deduct TDS under GST b) Person required to collect TCS under GST
11 th	GSTR – 1 (Outward supply return)	<ul style="list-style-type: none">• Taxable persons having annual turnover > Rs. 5 crore in FY 2022-23• Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2022-23 and not opted for Quarterly Return Monthly Payment (QRMP) Scheme
13 th	a) GSTR-6 [Return by input service distributor (ISD)] b) GSTR-5 (Return by Non- resident) <ul style="list-style-type: none">• Invoice Furnishing Facility- IFF (Details of outward supplies of goods or services)	a) Person registered as ISD b) Non-resident taxable person (NRTP) <ul style="list-style-type: none">• Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2022- 23 and opted for QRMP Scheme
20 th	a) GSTR-3B (Summary return) b) GSTR-5A [Online Information Database Access and Retrieval (OIDAR) services return]	a) .Taxpayers having annual turnover > Rs. 5 crore in FY 2022-23 . .Taxpayers having annual turnover ≤ Rs.5 crore in FY 2022-23 and not opted for QRMP Scheme . b) OIDAR services provider
25 th	Form GST PMT-06 (payment of tax for QRMP filers)	<ul style="list-style-type: none">• Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2022- 23 and opted for QRMP scheme

INCOME TAX

Due Date	Compliance Detail	Applicable To
7 th	a) TDS/TCS deposit b) Equalization Levy deposit	a) Non-Government deductors b) All deductors
15 th	<ul style="list-style-type: none">Issue of TDS Certificate (other than salary)	<ul style="list-style-type: none">All deductors

ROC

Due Date	Compliance Detail	Applicable To
7 th	<ul style="list-style-type: none">LLP Ben-2	<ul style="list-style-type: none">Every Individual who has significant beneficial interest in any LLP, direct and indirect has to report it to concerned LLP in form LLP BEN 1.Concerned LLP has to report it with registrar in form LLP BEN 2 with the Registrar within 30 days from the date of receipt of such declaration

other

Due Date	Compliance Detail	Applicable To
15 th	Deposit of PF & ESI contribution	All Deductors



DIRECT TAX

- 1. The Finance Act 2023 has inserted a new clause (h) in section 43B w.e.f. Assessment year 2024-25. Earlier section 43B provides a list of 8 expenses which are allowed as deduction on payment basis. The Finance Act 2023 adds one more in this list, the deduction of which is allowed on payments basis.**
- 2. Please ensure that you should make the payment to Micro Enterprises (Investment Plant & Machinery < 1 Cr, Net Turnover < 5 Cr) and Small Enterprises (Investment Plant & Machinery < 10 Cr, Net Turnover < 50 Cr) for the supply of goods or any services during the financial year 2023-24 as under: -**
 - a) On or before the date as agreed upon in writing between parties, which shall not exceed 45 days.**
 - b) Before the expiry of 15 days from the date of acceptance (or deemed acceptance of goods or service by the buyer from the supplier where there is no agreement).**
- 3. The deduction will be allowed only on a payment basis in the year in which the payment is made - Other clauses of section 43B allow a deduction of year-end outstanding on an accrual basis if the payment is made on or before the due date of filing the ITR.**

In contrast, the deduction for the sum payable to MSEs covered by clause (h) shall be deductible only if paid on or before the time allowed by section 15 of the MSMED Act. The following position emerges from the plain reading of section 43B(h) and the clarification in the Explanatory Memorandum:-

- a) Sum already paid during the year but beyond the limitation period of section 15 shall be allowed on payment basis in the year in which it is paid.
- b) Where the amount outstanding at the year-end is paid in the next year within the time limit stipulated by section 15 of MSMED Act, the deduction will be allowed in the current year on an accrual basis.
- c) Where the due date for the payment of the amount outstanding at year-end has exceeded the limitation period of section 15 of the MSMED Act, such amount shall be disallowed while computing the business income.
- d) Where the amount outstanding at year-end is paid next year but beyond the limitation period of section 15 of the MSMED Act, such amount shall be allowed while computing the business income in the next year on an actual payment basis.

4. OTHER POINTS TO BE CONSIDERED

- ➔ Hence please plan your payments to your suppliers of goods or services as under to avoid dis allowance if you make the payment within 15 days from the date of acceptance of supply of goods or services if there is no agreement and within 45 days or less days if there is written agreement between them.
- ➔ It applies if the supplier of goods is manufacturer or producer of goods only and it does not apply if the supplier of goods is trader
- ➔ It also applies if the supplier is of service
- ➔ The supplier of goods or services must be registered under MSMED ACT.
- ➔ No dues of any supplier of goods or services should be pending on 31.3.2024 except of supplies with written agreement(payment should be made latest of agreed period of 45 days which ever is earlier) or supplies without any written agreement up to 15 days of supply of goods or services from Micro or Small Enterprises registered under MSMED Act.



Notification No. 01/2024- Central Tax, Dated – 05.01.2024.

The CBIC has issued the notification for extending the due date for furnishing the return in FORM GSTR-3B for the month of November 2023 till the 10th day of January 2024, for the registered persons whose principal place of business is in the districts of Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.

Notification No. 02/2024- Central Tax, Dated – 05.01.2024.

The CBIC has issued the notification for the filing deadline for GSTR 9 and GSTR 9C for the financial year 2022-23 is extended until 10th January 2024 for the registered persons with their principal place of business and individuals in the district of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi, and Virudhunagar in Tamil Nadu.

Notification No. 03/2024- Central Tax, Dated – 05.01.2024.

This move, made under the authority of section 148 of the Central Goods and Services Tax Act, 2017, has far-reaching implications for businesses and tax compliance.

Detailed Analysis:

1. Reasons for Rescission: The rescission of Notification No. 30/2023-CT, dated the 31st July, 2023 is likely rooted in the evolving economic landscape or amendments in tax policies. A detailed analysis of the reasons behind this decision will shed light on the government's objectives.

2. Impact on Businesses: Businesses that were previously affected by Notification No. 30/2023-CT, dated the 31 July 2023 need to reassess their operations. Understanding the specific changes and their implications on various sectors is crucial for adapting to the evolving tax scenario.

3. Compliance Considerations: The rescission has implications for compliance with the Central Goods and Services Tax Act. Businesses must comprehend the altered regulatory landscape and make necessary adjustments to ensure adherence to the current tax framework.

4. Transitional Provisions: Examining the transitional provisions becomes essential to determine the treatment of actions taken or omitted before the rescission. Clarity on this aspect will guide businesses in understanding the retrospective impact of the change.

5. Effective Date: The notification specifies that the rescission comes into force from the 1st day of January 2024. A closer look at this effective date and its significance will provide insights into the immediacy of compliance adjustments required.

6. Government Recommendations: The rescission is based on the recommendations of the Council. An analysis of the Council's suggestions and their alignment with broader economic objectives will contribute to a comprehensive understanding of the regulatory shift.

Notification No. 04/2024- Central Tax, Dated – 05.01.2024.

hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:

1.Details of Packing Machines.- (i) All the registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of packages in FORM GST SRM-I, electronically on the common portal, within thirty days of coming into effect of this notification.

(ii) Any person intending to manufacture goods as mentioned in the Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of packages in FORM GST SRM-I on the common portal, within fifteen days of grant of such registration.

(iii) The details of any additional filling and packing machine being installed at the registered place of business shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such installation in PART (B) of Table 6 of FORM GST SRM-I.

(iv) If any change is to be made in the declared capacity of the machines, the same shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such change in Table 6A of FORM GST SRM-I.

(v) Upon furnishing of such details in FORM GST SRM-I, a unique registration number shall be generated for each machine, the details of which have been furnished by the registered person, on the common portal.

(vi) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in Table 7 of FORM GST SRM-I on the common portal, within fifteen days of filing such declaration or submission: Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the latest such certificate in respect of the manufacturing unit or the machines, as the case may be, shall be furnished by the said registered person in Table 7 of FORM GST SRM-I on the common portal, within thirty days of issuance of this notification.

(vii) The details of any existing filling and packing machine disposed of from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within twenty-four hours of such disposal in Table 8 of FORM GST SRM-I.

2. Special Monthly Statement- The registered person shall submit a special statement for each month in FORM GST SRM-II, electronically on the common portal, on or before the tenth day of the month succeeding such month.

3. Certificate of Chartered Engineer- (i) The taxpayer shall upload a certificate of Chartered Engineer FORM GST SRM-III in respect of machines declared by him, as per para 1 of this notification, in Table 6 of FORM GST SRM-I.

4. (ii) If details of any machine are amended subsequently, then fresh certificate in respect of such machine shall be uploaded.

5. This notification shall come into effect from 1st day of April 2024.

[Please find the link of notification of Schedule and Forms of SRM](#)

Notification No. 05/2024- Central Tax, Dated – 31.01.2024.

1. As per the notification the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:- In the said notification, in Table II, in serial number 83, in column (3), in clause (ii), after the figure and letter “411060,”, the figure and letter “411069,” shall be inserted.

TERRITORIAL JURISDICTION OF PRINCIPAL COMMISSIONER/COMMISSIONER OF CENTRAL TAX

Sr No.	Principal Commissioner/Commissioner of Central Tax	Territorial Jurisdiction
83	Pune II	<p>(i) Area of Velhe, Bhore, Purandhar, Baramati, Indapur Talukas of Pune District; and</p> <p>(ii) Part of Haveli Taluka of Pune District comprising of PIN code numbers 411002, 411003, 411004, 411005, 411007, 411008, 411009, 411011, 411016, 411020, 411021, 411022, 411023, 411024, 411025, 411028, 411030, 411037, 411038, 411040, 411041, 411042, 411043, 411045, 411046, 411048, 411051, 411052, 411058, 411060, 4ca[411069], 412205 and 412308; and</p> <p>(iii) Daund Taluka of Pune district except the area falling in PIN Code number 412202; and</p> <p>(iv) District of Solapur in the State of Maharashtra.</p>

Notification No. 01/2024- Central Tax Rates & Integrated Tax Rates, Dated – 03.01.2024.

The amendments, made under the powers conferred by the Central Goods and Services Tax Act, 2017, bring significant changes to the existing tax rates.

Detailed Analysis: The amendments primarily focus on Schedule I – 2.5%. Two notable changes have been made:

1. Modification in Entry for S. No. 165:

Old Entry: “2711 12 00, 2711 13 00, 2711 19 10”

New Entry: “2711 12 00, 2711 13 00, 2711 19 10”

2. Alteration in Entry for S. No. 165A:

Old Entry: “2711 12 00, 2711 13 00, 2711 19 10”

New Entry: “2711 12 00, 2711 13 00, 2711 19 10”.

These changes are crucial for businesses dealing with the specified goods under Schedule I – 2.5%. The effective date for the implementation of these amendments is the 4th day of January 2024.

SCHEDULE I - 5%

Sr No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
165	[2711 12 00, 2711 13 00, 2711 19 10]	(Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply 4[***] to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited
165A	[2711 12 00, 2711 13 00, 2711 19 10]	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers]

Conclusion: The amendments introduced through notification No.1/2017-Central Tax (Rate) mark a significant step in the government’s continuous efforts to refine the tax structure. Businesses are advised to thoroughly review the changes and make necessary adjustments to ensure compliance with the updated rates. This move reflects the dynamic nature of tax policies, adapting to the evolving economic landscape. Stay informed and prepared for these changes to navigate the regulatory landscape effectively.

Note: The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017, was last amended by notification No. 17/2023 – Central Tax (Rate), dated the 19th October, 2023.

Changes under GST in Interim Budget 2024-25

GST has been a landmark reform of Independent India, enabling “One Nation One Tax One Market”. GST has reduced the compliance burden on trade and industry by unifying the highly fragmented indirect tax regime in India, leading to supply chain optimization and elimination of tax arbitrage and octroi. Therefore, the Introduction of GST has benefitted not only the taxpayers but the Consumers as well due to reduced logistics costs and taxes, thereby leading to a reduction in the prices of goods and services. The Hon’ble Finance Minister highlighted that the tax base of GST has more than doubled, and the average monthly gross GST collection has almost doubled to Rs. 1.66 lakh crore in the current financial year. Also, State GST revenue, including compensation released to States, during the post-GST period of 2017-18 to 2022-23, has achieved a tax buoyancy of 1.22 as against the tax buoyancy of 0.72 during the period of FY 2012-2013 to 2015-2016. The Finance Bill 2024, vide Clause 11 to 13, has introduced certain changes in the Central Goods and Services Tax Act, 2017 (“the CGST Act”). These changes broadly relate to the Input Service Distributor and imposition of penalty for failure to register certain machines used in the manufacturing of specified goods as per the special procedure. These changes will come into effect from a date to be notified, as far as possible, concurrently with the corresponding amendments to the similar the CGST Act, which will be passed by the State(s) and union territories with the legislature. In line with the recommendations made in the 52nd GST Council Meeting, changes are proposed in the definition of Input Service Distributor and the manner of distribution of credit by Input Service Distributor. Also, in line with the recommendations made in the 49th and 50th GST Council Meeting, the penalty is proposed to be introduced in case where any person, who is engaged in the manufacture of goods such as tobacco, pan masala, any other similar items or any other goods in respect of which any special procedure relating to registration of machines has been notified under Section 148 of the CGST Act, contravenes the special procedure

Proposed amendments in the CGST Act

Current provisions	Proposed provisions	Effect
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Clause 11- Section 2(61) – Input Service Distributor

<p>Section 2 (61):</p> <p>“Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;</p>	<p>Section 2 (61):</p> <p>“Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office; including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;</p>	<p>Seeks to make Input Service Distributor (ISD) mandatory prospectively for distributing Input Tax Credit (ITC) concerning common input services acquired by the Head Office (HO) from a third party but applicable to both the HO and Branch Office (BO) or exclusively to one or more BOs. Vide the proposed amendment, ISD can now pay GST for common input services under the reverse charge mechanism as per Sections 9(3) and 9(4) of the CGST Act and also distribute ITC related to such common input services.</p>
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Clause 12– Section 20 – Manner of Distribution of Credit by Input Service Distributor

Section 20

(1) The Input Service Distributor shall distribute the credit of central tax as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit being distributed in such manner as may be prescribed.

(2) The Input Service Distributor may distribute the credit subject to the following conditions, namely: -- (a) the credit can be distributed to the recipients of credit against a document containing such details as may be prescribed; (b) the amount of the credit distributed shall not exceed the amount of credit available for distribution; (c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient; (d) the credit of tax paid on input services

Section 20

(1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of central tax or integrated tax charged on invoices received by him, including the credit of central or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of central tax shall be distributed as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be

Seeks to prescribe compulsory registration by ISD for distributing credit in the case of procuring common input services and subsequently distributing the ITC to distinct persons as referred to under section 25 of the CGST Act. Previously, the 50th GST Council Meeting and CBIC through Circular No. 199/11/2023-GST dated July 17, 2023, clarified that the HO had the flexibility to distribute ITC for common input services either through the ISD mechanism or cross charge, with the ISD route not being obligatory under the existing provisions of the CGST Act and Rules. The proposed changes mandated the distribution/ allocation of the credit of central tax or integrated tax charged on invoices received by the ISD. This amendment streamlines the process, ensuring uniformity and adherence to specified guidelines in the distribution of credit for common input services.

attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period; (e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period. Explanation. For the purposes of this section, (a) the “relevant period” shall be (i) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or (ii) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed; (b) the expression “recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor; (c) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied 1[under entries 84 and 92A] of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

Clause 13 – Section 122A – Penalty for failure to register certain machines used in manufacture of goods as per special procedure

After Section 122

**After Section 122
122A.**

(1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered. Penalty for failure to register certain machines used in manufacture of goods as per special procedure.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation: Provided that such machine shall not be confiscated where-- (a) the penalty so imposed is paid, and (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.

Seeks to insert a new Section 122A, pertaining to levy of penalty for failure to register certain machines used in the manufacturing of goods as per special procedure notified under Section 148 of CGST Act (i.e. Tobacco, Pan-masala and similar items). According to the newly inserted section, an additional penalty of Rs. 1 lakh per unregistered machine shall be imposed. Further, the above-stated penalty of Rs. 1 Lakh is in addition to the other penalties specified under Chapter XV or any other provisions of this Chapter under the CGST Act. Moreover, the Finance Bill establishes that apart from the penalty, each machine that is not registered under the specified special procedure will be susceptible to seizure and confiscation. However, such machines may not be confiscated if the penalty is paid, and registration of such machines is completed within three days of receiving the penalty order. The CBIC vide Notification No. 30/2023-Central Tax dated July 31, 2023, notified special procedure for manufacturers of pan masala and tobacco goods to report Details of Packing Machines and records of inputs procured and utilized along with machine-wise production records and waste generation in specified FORMs. Further, the CBIC vide Notification No. 03/2024-Central Tax dated January 05, 2024 rescinded Notification No. 30/2023- Central Tax dated July 31, 2023 and issued Notification No. 04/2024-Central Tax dated January 05, 2024 to prescribe the new special procedure to be followed by registered persons engaged in manufacturing of notified goods. The Special Procedures require manufacturers to keep daily records of inputs, waste generation, electricity and generator meter readings, and production details in specific formats.



MCA Update:

- 1. The Central Government hereby establishes a Central Processing Centre at Indian Institute of Corporate Affairs, Plot No. 6,7,8, Sector 5, IMT Manesar, District Gurgaon (Haryana), Pin Code- 122050 having territorial jurisdiction all over India.**
- 2. The Central Processing Centre shall process and dispose off e-forms filed along with the fee as provided in the Companies (Registration of Offices and Fees) Rules, 2014.**

Previously, it was done by Jurisdictional RoC.

- 3. The jurisdictional Registrar, other than Registrar of the Central Processing Centre, within whose jurisdiction the registered office of the company is situated shall continue to have jurisdiction over the companies whose e-forms are processed by the Registrar of the Central Processing Centre in respect of all other provisions of the Companies Act, 2013 and the rules made thereunder.**
- 4. This notification shall come into force from the 6th February, 2024.**



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