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[Daily Newsletter related to Profession]

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Most Authentic Newsletter of India

Direct & Indirect Taxes | ICAI & ICSI Updates | Corporate laws | Insolvency | SEBI | RBI | Economy & Finance

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Indirect Taxes

- **Legal Updates- Advance Ruling Authorities / Tribunals / High Courts / Supreme Court**

Sr.No.	Key to find the document	Authority who passed the order	Details of decision
1	[2021] 126 taxmann.com 12 SPSS South Asia (P.) Ltd. ADVANCE RULING NO. KAR/ADRG/15 OF 2021 MARCH 24, 2021	AAR Karnataka	**Supply of licence of pre-developed or pre-designed software amounts to supply of goods covered under heading 8523.** Supply of licence of pre-developed or pre-designed software by assessee amounts to supply of goods and said supply is covered under tariff heading 8523 and as assessee is supplying computer software to a public funded research institution, Notification No. 45/2017-Central tax (Rate), dated 14-11-2017 and Notification No. 47/2017-Integrated Tax (Rate), dated 14-11-2017 are applicable to supply of assessee.
2	[2021] 126 taxmann.com 15 Zumen Technologies (P.) Ltd., In re APPEAL NOS. 50 AND 51 OF 2021 MARCH 22, 2021	(Commissioner CGST appeals - Chennai)	**Foreign Co. and Indian Co. having one common director would not be distinct person in GST & treated as separate legal entities.** Where an Indian company had exported services to foreign company and foreign company and Indian company were incorporated under different statutes, since both were separate legal entities, they would not be governed by provisions of distinct person and therefore, benefits of export of services could not be denied to Indian Company.

- **News / Latest Developments / Other updates.**

❖ **No fees for annual updating of IEC Code between April-June: DGFT.**
Earlier, vide Public Notice No 58/2015-20, DGFT mandated updating Import Export Code online every year. In furtherance to that decision, necessary amendments have been made in Appendix 2K (Fee Schedule) to provide that no fees shall be charged on application for updating of IEC between April-June every year.
Here is notice

Direct Taxes

- **Notifications / Circulars / Press releases / FAQs / Portal Updates / Write-ups by Board "CBDT" and Government.**

❖ User can now download and fill the offline utility for ITR 1 & 4 (AY 2021-22). The utility for other ITRs will be enabled shortly.

❖ ITR submission for AY 2021-22 will be made available shortly.

❖ For AY 2021-22, the ITR1 to 4 can be filled using single JSON Utility. Import of Prefill file is mandatory in utility Refer the attachment for more details.

❖ Excel & Java version of ITR utilities will be discontinued from AY 2021-22

❖ New Form 10A is available for e-Filing for registration or provisional registration or intimation or approval or provisional approval.

❖ Form 10G, 56, 3CF-I, 3CF-II and 3CF-III ceased to be effective on or after the 1st day of April 2021.

❖ Last date to link PAN with Aadhaar is 30th June 2021.

❖ Timeline before which UDIN are to update with respect to the audit report and certificates uploaded from 27th April 2020 extended up to 30th April 2021. Kindly update to avoid invalidation.