



The Institute of Chartered Accountants of India

Eastern India Chartered Accountants Students' Association

Of Eastern India Regional Council



**December
2021
Edition**

EICASA

E-Newsletter



**Merry
Christmas**



Message from EICASA Desk

Dear Students,

I would first extend my best wishes and blessings to those who had appeared for ICAI examinations scheduled in December, 2021. I believe that your hard work, determination and perseverance will stand in good stead. Good Luck!

It is my pleasure to share with you all that at EICASA, ICAI we have been committed in providing all enabling support through learning resources and interactive modules to empower the students in achieving their goals. In the past months, we have been striving continually to assist the aspiring students in expanding their capabilities. We have been collaborating with professionals functioning in diverse fields so as to share their knowledge and expertise so as to enable students to set and achieve “SMART” (i.e. specific, measurable, attainable, results-oriented and time-bound) goals for themselves. However, I believe that setting performance standards definitely should start as a personal endeavor and self- assessment creates the driving force in becoming “good to better”.

I am extremely delighted to inform you that the International Conference for CA Students “**INTCON 22**” shall be held on 29th and 30th January, 2022. The conference offers an excellent opportunity to all of you to gain significant knowledge and insights from the eminent personalities of our profession. The event has been designed to provide optimized learning experience for shaping your future professional outlook. I urge upon you to participate in the conference in large numbers. Do not miss the opportunity of becoming a part of this eventful experience. The registration link for the forthcoming conference is available at the EIRC website. Details are also given elsewhere in this newsletter.

Always remember that your Inner Critic is your best friend to assess the quality of your performance and productivity. Magic is believing in yourself. If you can make that happen, you can make anything happen. Hold the vision, trust the process.

Best Wishes Always. Take Care.



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Article: *Excel Magic*

YASH GARG
NRO0465605



.....*Excel MAGIC*.....

Want to be a magician in Excel?

1st Step:

Do not watch any video on YouTube related to Excel tips and tricks.

Last Step:

Do all your work manually and forget about automation.

Thanks Guys! That's it for all. Bie...



Same reaction?

So, you know I am bluffing. Well, yes I am bluffing, So what you have to do?

- Watch excel videos on YouTube to increase your knowledge about new new features +
- To know how old features (you already know) can be used in different ways!
- Try to do all your tasks in automated way.

As simple as that!

So Yash, after doing this, will we be a magician or an expert in excel?

Well.... Sadly NO!

You know what you have to do along with this?

Practice my friend practice!

Practice makes everyone perfect.

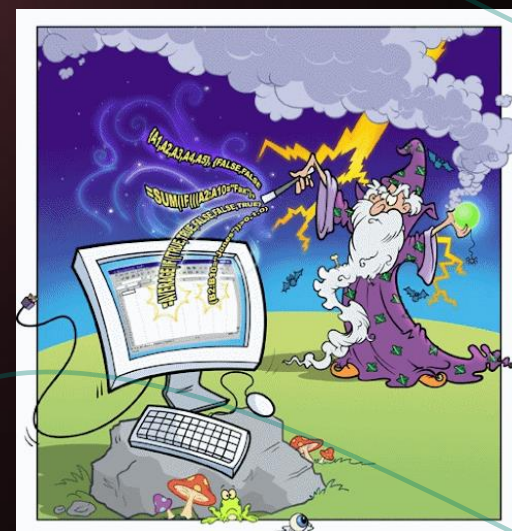
करत करत अभ्यास के जड़मति होत सुजान

Yash, how to do more practice!

How you do practice?

OK! I will tell you how I practice and practiced!

Let's practice friends! Together...





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Come-on! Stop scrolling social media and roll the keys on keyboard.

Why excel?

You have to travel from Haryana to Delhi, which will you choose as a vehicle:

- (a) Bullock Cart
- (b) Scorpio Car

If you want a bullock ride!

☐ Sorry, you are not my type... ☐

Why to save time?

If I have to explain you why you have to save time using excel in a smart way... Please...

Just read, understand and follow...

“Try to do all your tasks with formulas. And make formulas dynamic.”

1. Watch videos to know about more formulas and their different uses.

On YouTube, you will get to know about tones of new formulas.

And wait! Go for one formula at a time. Master it and then move to new formula. Master it by applying in your day to day tasks. Try to use it with another formulas in combination to boost your speed.

2. Use small Macros to save 5 seconds in each action on keyboard.

Macro... Something new. Yes friends. It is a very very powerful feature. Google it. It will save millions of your time! Tried and Tested.



This practice will take some time. However, believe me, it's a great investment.

It will take you some time to get expert in excel. But only these two things will do a lot.

Few examples:

1. Every-time, you change your data, you have to refresh your pivot. What if you can use better formula than pivots? Try Sumifs and Countifs! I rely in these formulas more than pivot.
2. Want to create your own shortcuts? YES YOU CAN. For this, you have to learn Macro
3. Want to increase your speed now? You can use quick access toolbar as shortcut bar!



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Article:

Faceless assessments and appeals:

A step towards fair and transparent taxation

DAYA PRASAD MURARKA
ERO0241405



*“Ram chandra keh gye siya se,
Aisa satyug aayega,
Laakho karodo rupyo ka assessment,
Bin rishwat poora ho jaayega”*

Hon'ble Prime Minister Shri Narendra Modi dreamt of corruption free India taking help of Information and Technology and conceived the idea of Digital India. The E-assessment Scheme, 2019 (Scheme), is a vital development in this direction. This is indeed a complete paradigm shift from the traditional assessment to the new way of making assessment.

The traditional system of scrutiny assessments in the Income-tax Department involves a high level of personal interaction between the taxpayer and the Department, which leads to certain undesirable practices on the part of tax officials. To eliminate such instances, a scheme of faceless assessment in electronic mode involving no human interface was launched in a phased manner.

From 13 August 2020, the e-assessment scheme of 2019 stands amended and hence known as the Faceless Assessment scheme(FAS).



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Structure for e-assessment

For the purpose of e-assessment, the CBDT has set up the below centers and units' and specify their respective jurisdiction:-

National e-Assessment Centre:- A National e-Assessment Centre to facilitate and centrally control the e-assessment. All the communications between all the units for the purpose of making an assessment under this scheme would be through the National e-Assessment Centre.

Regional e-Assessment Centres:- Regional e-Assessment Centres will be under the jurisdiction of the regional Principal Chief Commissioner for making assessment.

Assessment units:- Assessment units are for identifying points or issues, material for the determination of any liability (including refund), analysing information, and such other functions related to the assessment.

Verification units:- Verification units are established for conducting enquiry, cross verification, examination of books of accounts, witness and recording of statements, and such other functions.

Technical units:- Technical units are for technical assistance including any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter.

Review units:- Review units are for reviewing the draft assessment order to check whether the facts, relevant evidence and law and judicial decisions have been considered in the draft order.

Procedure in e-assessment

A notice under section 143(2) would be served by the National e-Assessment Centre specifying the issues for selection of taxpayer's case for assessment. The taxpayer has a period of fifteen days for filing a response with the National e-Assessment Centre. The National e-Assessment Centre will assign the case selected for the purposes of e-assessment to a specific 'assessment unit' in any one 'Regional e-Assessment Centre'



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through an automated allocation system.

Once a case is assigned to an assessment unit, it may make a request to the National e-Assessment Centre for:-

- a) Obtaining such further information, documents or evidence from the taxpayer or any other person, as it may specify
- b) Conducting of certain enquiry or verification by verification unit; and
- c) Seeking technical assistance from the technical unit

Upon a request being made by the assessment unit for any documents or evidence, the National e-Assessment Centre shall issue appropriate notice or requisition to the taxpayer or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit.

Upon a request being made for certain enquiry or verification as above, the request shall be assigned by the National e-Assessment Centre to a verification unit through an automated allocation system.

Upon a request being made seeking technical assistance as above, the request shall be assigned by the National e-Assessment Centre to a technical unit in any one Regional e-Assessment Centres through an automated allocation system.

The 'assessment unit' shall, after taking into account all the relevant material gathered as above, pass a draft assessment order either accepting the returned income of the taxpayer or modifying the returned income of the taxpayer, as the case may be, and send a copy of such order to the National e-Assessment Centre

The 'assessment unit' shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any

The National e-Assessment Centre shall examine the draft assessment order in accordance with the risk management strategy specified by the CBDT, including by way of an automated examination tool, whereupon it may decide to:



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- a) Finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, on the taxpayer, along with the demand notice, specifying the sum payable by, or refund of any amount due to the taxpayer on the basis of such assessment; or
- b) Provide an opportunity to the taxpayer, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or
- c) Assign the draft assessment order to a review unit in any one Regional e-Assessment Centre, through an automated allocation system, for conducting review of such order.

The review unit shall conduct review of the draft assessment order, referred to it by the National e-Assessment Centre, whereupon it may decide to:

- a) Concur with the draft assessment order and intimate the National e-Assessment Centre about such concurrence; or
- b) Suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-Assessment Centre.

The National e-Assessment Centre shall, upon receiving concurrence of the review unit finalise the draft assessment order or provide an opportunity to the taxpayer in case a modification is proposed.

The National e-Assessment Centre shall, upon receiving suggestions for modifications from the review unit, communicate the same to the assessment unit.

The assessment unit shall, after considering the modifications suggested by the review unit, send the final draft assessment order to the National e-Assessment Centre.

The National e-assessment Centre shall, upon receiving final draft assessment order, finalise the draft assessment order, or provide an opportunity to the taxpayer in case a modification is proposed, as the case may be.

The taxpayer may, in a case where notice is issued for making submissions against the draft assessment order, furnish his response to the National e-Assessment Centre on or before the date and time specified in the notice.



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The National e-Assessment Centre shall:

- a) In a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order; or
- b) In any other case, send the response received from the taxpayer to the assessment unit

The assessment unit shall, after taking into account the response furnished by the taxpayer, make a revised draft assessment order and send it to the National e-Assessment Centre. The National e-Assessment Centre shall, upon receiving the revised draft assessment order:

- a) In case no modification against the interest of the taxpayer is proposed with reference to the draft assessment order, finalise the draft assessment; or
- b) In case a modification against the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the taxpayer for hearing and making submissions.

The response furnished by the taxpayer shall be dealt with by the National e-Assessment centre and the draft assessment order finalized.

The National e-Assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case for:

- a) Imposition of penalty;
- b) Collection and recovery of demand;
- c) Rectification of mistake;
- d) Giving effect to appellate orders;
- e) Submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
- f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court.

The National e-Assessment Centre may at any stage of the assessment, if it considers necessary, transfer the case to the Assessing Officer having jurisdiction over such case



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Challenges

1. The FAS provides for limited opportunity of personal hearing through video or tele-conferencing. However, this itself is left at the discretion of the Chief Commissioner or the Director-General of Income Tax, who may or may not entertain appellant's request for virtual hearing. This may lead to unnecessary hurdles for the appellants to present their case to the appellate authorities especially in complex and/ or voluminous matters. In such cases, if the appellants are not allowed virtual hearing it may lead to communication gaps and affect the appellants right to be heard effectively. Presently, the Scheme does not provide for any specific set of circumstances wherein virtual hearings may be allowed.
2. The FAS provides that AU may also recommend penalty proceedings to NFAC due to non-compliance of any notice, direction or order by the Appellant. The NFAC based on such recommendations shall serve a show cause notice to Appellant as to why penalty should not be imposed upon him. However, the Act does not provide for appellate authorities to initiate penalties on the Appellants. Such power lies with the Assessing Officer only. As such this specific provision is ultra vires the Act.
3. The FAS inherently requires robust infrastructure for its effective working on both ends i.e. taxpayer as well as Tax Department. Therefore, the present structure of the Tax Department will need to be digitalised thoroughly. The past manual records of assessments and appellate proceedings will have to be digitised and made available in the centralised manner to the NFAC. Further, e-filing system at present has various limitations in the form of the size and the number of attachments that can be uploaded on the portal as submission by the Appellant. A technological upgrade in the tax administration shall easily resolve such technical difficulties.
4. The entire Scheme envisages the communication between the assessment unit and the assessee to route through NeAC only. Similarly, the inter unit communications are also to be routed through NeAC only. This will comprise many rounds and will continue till the final assessment order is passed. Such procedure may prove to be time consuming and sometime thereby prolonging the duration and hence requires to be addressed suitably.



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Faceless assessment is, no doubt, a major tax reform initiative and India is one of the few countries to adopt such a system. As per the information available from public domain as of April 2021, the tax authorities had issued assessment orders in 106,734 cases and no extra taxable income was added in over 90% of faceless assessment cases.

On 7th August, 2021, the Income Tax department has notified three official email IDs for taxpayers to register their grievances over different aspects of faceless assessment scheme. Grievances related to the faceless assessment process, penalties, and appeals can be furnished under following three separate email IDs created for the purpose.

The three email addresses are:

samadhan.faceless.assessment@incometax.gov.in;

samadhan.faceless.penalty@incometax.gov.in;

samadhan.faceless.appeal@incometax.gov.in

and

The FAS is at a nascent stage with a few grey areas. In order to make this path-breaking and revolutionary initiative of the faceless scheme effective and taxpayer-friendly, it is essential and crucial to take suitable measures and steps to overcome the bottlenecks and hurdles. If implemented properly, it can be a game changer in the entire tax administration system.

FAS will be the booster in reducing the overall timeframe for litigation and reduction in time gap, as high percentage of the pending appeals is expected to be taken up in faceless manner. Further, as a result of issue of Draft Order before issuing Final Appellate Order, quality of orders will improve. As a result, we may see fewer further appeals.



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Article:

What Would Happen If 1 Rupee Is Equal To 1 Dollar?

PARAS KUMAR PATRO
ERO0249174



Being an Indian you want United States dollar to become equal to a rupee or you want rupee to be stronger than dollar.

Because you think greater the value of currency, greater the economic strength of the nation.

And you want India to be economically stronger than other countries of the world.

Now transport to a parallel universe where 1 Rupee Is Equal To 1 Dollar, that means let us assume that a rupee equates to a dollar overnight.

We all will feel so much empowered as we have surpassed the currency of the strongest nation of the world. But is the situation really rosy or joy-worthy?

There are some pros and cons to this situation. But lets see what happens if overnight or in very short period of time Dollar equals to Rupee.

First of all the high value of currency does not mean that the economy of the country is stronger. If that was the case then Bangladesh would have a stronger economy than Japan. Because 1 BDT = 1.4 Yen.

Rupee = 1 Dollar – Pros

1. Buying Goods will be cheaper for Indians in the International Market. Because this will make imports cheaper which is good for a developing country.
2. Buying luxurious goods will be cheaper.
3. As import prices are cheaper, then petrol prices will be cheaper resulting in cheaper transportation cost of goods around the country.



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1. Rupee = 1 USD – Cons

1. **Exports will be expensive** if value of Indian rupee and dollar are the same. Because Indian products will be expensive compared to other competing nations. Indian exports have been booming well in recent years. If it is expensive, why would any country buy from India when other competitors can offer the same at cheaper price.
2. There would be **no foreign Investment** if Rupee equals dollar. The primary reason for a foreign investment in India is the cheapest labour cost. Foreign companies will not be investing in India when the cost of labour is higher compared to other countries.
3. Service sector contributes almost 60% in GDP and give 27% employment in India. Investment in IT Sector and Service Sector which contributes huge amount for the Indian Economy will be gone if 1 Dollar is equal to 1 Rupee. Now as 1USD= 1INR why any company will pay to an employee USD 75,000 or Rs.75,000 per month if they can hire someone outside who will do the same work for USD 3000 or Rs.3000. Eventually people will loose job which will **increase unemployment**.
4. When money does not come into India, it will result in complete **economic slowdown**.
5. Outsourcing of job in India will be stopped.
6. Companies which are presently in India will start to move out as it will not be profitable for them. Similar situation happened in India during 2007-08 when dollar was strong around Rs.40, the imports were good. But the BPO and IT Sectors suffered a lot.

CONCLUSION

The situation of 1 Rupee = 1 USD is just not affordable for a growing or developing country.



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Article:

The Supreme Court, in its landmark judgement, rules that payment for software is not royalty.

**SOMESWAR ROY
ERO0179219**



Synopsis

The apex court in a judgement, surely to give big cheers to software suppliers to India, has ruled out the possibility that payments made to persons as consideration for resale/use of computer software can be branded as 'Royalty'. Taking into account the tax treaties or DTAA, it amounts to procurement of goods.

Case in point: Engineering Analysis Centre of Excellence Private Limited Vs CIT, Civil (Appeal) 8733-8734 of 2018 – Batch of 103 appeals

The Supreme Court of India delivered a landmark ruling on March 02, 2021 where it settled a long-time contentious issue over how payments made by Indian resident to non-resident suppliers for the use/resale of computer software should be characterized, settling a 20 year long dispute.

The Indian income tax department has been categorically designating these payments as royalty, on the basis that the payment pertains to a licence allowed by the software provider to the user, to use the software on its machine and hence it is a payment for the use of, or right to use the copyright in the software. Conversely, both the payer and the recipient of the payment have presented counter-argument that



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software is sold as a 'copyrighted product' and hence the payment is just for 'goods'. It thus, is in the nature of business income (for the recipient of such payment) and cannot be taxed in India if the non-resident supplier of such software does not have a permanent establishment in India. There has been a superfluity of cases on this dispute where the Courts and the Authority for Advance Rulings have given conflicting decisions. The Supreme Court was approached by both the parties to settle this lingering ambiguity, which bunched approximately 100 appeals together since the core issue in all these cases was the same and has pronounced its unequivocal decision in favor of the taxpayers in a 226 pages judgement on 2 March 2021. This article intends to take a deep-dive into the merits of the case and the implications of the judgement in the Indian scenario.

It is a huge relief for the taxpayers in all these 100 cases where the SC dealt with four main categories of payments, declaring each one of them **is not in the nature of royalty but represent payment for goods, resulting in business income, and hence not taxable in India**. Consequently, the SC reiterated and upheld the law that as the payee was not taxable in India, there was no obligation on the payer under section 195 of the Income Tax Act, 1961 to withhold any Indian tax. SC ruled that the payers in all these cases were not taxpayers in default as the Department had alleged.

The Supreme Court grouped the appeals received into four broad categories, on the basis of the agreement between various parties:

- a) A) The purchase of computer software by directly by an end-user, resident in India, from a foreign, non-resident supplier or manufacture.
- b) B) The purchase of computer software by resident Indian companies that act as distributors or resellers, by purchasing computer software from foreign, non-resident suppliers or manufacturers for the purpose of reselling to end-users.
- c) C) The distributor being a non-resident vendor, purchases software from a non-resident seller and resells it to Indian resident distributors or end users



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- a) D) Where computer software is affixed onto hardware which is sold as an integrated unit or equipment by non-resident suppliers to Indian resident distributors or end-users.

As can be seen, the main issues that needed consideration are : (1) whether the payment for computer software falls within the meaning of 'royalty' under the retrospective change in the definition of royalty under section 9(1)(vi) of the IT Act in 2012 and the definition of 'royalty' under the relevant and applicable DTAA; and (2) whether the fact that a payer acts as a distributor or re-seller of software in India changes the character of payment determined under (1).

Taxpayers' views: Taxpayers have been largely classifying the supply of software as business profits, especially under the applicable Double Tax Avoidance Agreement, based on the nature and extent of rights granted to end users. Hence, any payment made for obtaining the software is to be classified as business payment and not royalty.

Department's view: The income tax department has been categorically characterizing these payments as royalty, on the basis that the payment pertains to a licence given by the software provider for the user to use the software on its machine and hence it is a payment for the use of, or right to use the copyright in the software.

Leading the charge on behalf of all the appellants in the appeals, **IBM India Ltd.**, through its Senior Counsel Sri Arvind Datar, submitted that IBM India is a non-exclusive distributor of off-the-shelf copies of shrink-wrapped computer software products purchased from IBM Singapore, and forward sells to Indian end-users under a Remarketer Agreement. He further stressed that his client, IBM India, is not a party to the End-User Licence Agreement or EULA, between IBM Singapore



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and the ultimate end-users/customers in India.

He also assailed Article 12 of the agreement between the Government of India and Singapore for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income, (India-Singapore DTAA) and the definition of “royalties” contained therein. He argued that by virtue of Section 90(2) of the Income Tax Act, the DTAA would prevail over domestic law to the extent it is more beneficial to the deductor of tax under Section 195 of the Income Tax Act.

Dispute: The dispute presented before the court of law was primarily two-faceted:

- (a) A) Whether payment incurred for procuring off-the-shelf software is for copyright or copyrighted article; and
- (b) B) Whether TDS provisions apply in the cases of above payment and whether non-deduction of such tax amounts to disallowance of expenses, for failure to deduct tax and penalty in the hands of payer of the sum.

Rulings by the Supreme Court:

- (1) 1. That the sum paid by resident distributor/end-users to non-resident computer software manufacturers/suppliers for consideration for resale/use of computer software cannot be branded as “royalty”, going in line with DTAA. It tantamount to procurement of goods - and so, no liability to deduct tax at source arises. This is because they are in the nature of business profits which, in the absence of Permanent Establishment of such non-resident in India, are not taxable in India.
- (2) 2. The Supreme Court emphasized upon Organization for Economic Co-operation and Development (OECD) Commentaries while interpreting DTAA provisions. It clarified that even though India is not a member of OECD, as argued by the department of Income Tax, the Supreme Court was influenced by Article 12 of OECD Model Convention on Royalties and reiterated that the OECD



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- (1) Commentaries have persuasive value. The Court referred to the commentary of **David R. Davis** in *Principles of International Double Taxation relief* which observed:

“The benefits and detriments of a double tax treaty will probably only be truly reciprocal where the flow of trade and investment between treaty partners is generally in balance. Where this is not the case, the benefits of the treaty may be weighed more in favor of one treaty party than the other, even though provisions are expressed in reciprocal terms. Because treaty negotiations are largely a bargaining process with each side seeking concessions from the other, the final agreement will often represent a number of compromises, and it may be uncertain as to whether a full and sufficient *quid pro quo* is obtained by both sides.”

- (1) 3. The court further stated that in the case of **Ram Jethmalani v. Union of India, (2011) 8 SCC 1**, it was noted that though India is not a party to the Vienna Convention of the Law of Treaties, the principles of international law and the principle of interpretation contained in Article 31 thereof provide broad guidelines to interpret treaties in the Indian context as well.

- (2) 4. In the question of the retrospective applicability of explanation provided by the Department in 2012, *vide Explanation 4 of Section 9(1)(vi) of the Income Tax Act*, for characterizing a payment as royalty and consequently fulfilling the TDS obligations, the Supreme Court concluded by citing two Latin maxims:

- (a) A) ***Lex non cogit ad impossibilia***, i.e., the law does not demand the impossible; and
- (a) B) ***Impotentia excusat legem***, i.e., when there is a disability that makes it impossible to obey the law, the alleged disobedience of the law is excused.

5. The department also put forward that the distribution of copyrighted software would constitute the grant of an interest in copyright under section 14(b)(ii) of the Indian Copyright Act of 1957. However the Supreme Court ruled that



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- (1) the transfer of Copyright arises only when the owner of the copyright, parts with such legal right by doing any of the acts mentioned in Section 14 of the Indian Copyright Act of 1957. A distributor who purchases computer software in material form and resells it to an end-user cannot be said to be within the scope of section 14 of the Indian Copyright Act. The sale or rental spoken of in Sec 14(b)(ii) of the said Act is of any copy of a computer programme. Thus it makes clear that the section would apply only to the making of copies of the computer programme and the selling them.
- (2) 6. The Apex Court also cited several High Court and Supreme Courts judgments and stated that a classification which imposes a tax which was not there when the transaction was undertaken, cannot be upheld as applicable. It is thus clear that one cannot be expected to do the impossible, namely, to apply the expanded definition of “royalty” inserted retrospectively by the department in 2012, for the time when such explanation was not actually and factually in the statute.

Way Forward:

The ruling shall serve as a benchmark for the taxpayers who are litigating their matters in respect of software payments and would benefit from this. The SC decision finally settles a long-drawn tax dispute on the taxation of cross-border payments for computer software use and will provide much-needed tax certainty on the issue. However, the parties concerned, viz., the payers and the non-resident foreign suppliers will have to go a long way to evaluate the way forward. This includes the question as to whether refund will be due on excess tax paid/ tax wrongfully withheld, and this shall remain in consideration of specific set of facts and circumstances of each case.

Sources and inspirations:

1. Original judgement of the Supreme Court in Engineering Analysis Centre PVT Ltd. & Ors V. CIT & Anr. Civil Apl No 8733-8734(2018)
2. The Economic Times English Edition, ITR.com, ET Now and other newspapers.



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Announcement by ICAI

ICAI Home / Announcements

72nd Annual Report and Accounts of the Institute for the year 2020-21 - (08-10-2021)

Notification for Online Assessment Test (AT) for Certificate Course on Fundamental Analysis and Technical Analysis with Equity Research on 30th & 31st Oct 2021 at 10:00 AM -12:00 Noon IST. - (08-10-2021)

Notification for Online Assessment Test (AT) for Certificate Course on Financial Market and Securities Laws on 23rd & 24th Oct 2021 at 10:00 AM -12:00 Noon IST. - (08-10-2021)

Re-Opening of Online filling up of Examination Application Forms for Chartered Accountants Examinations, December, 2021 - (07-10-2021)

Certificate Course on Public Finance & Government Accounting- 17th Online Batch commencing from 28th November, 2021. - (06-10-2021)

Request for Information: Post-implementation Review of IFRS 9-Classification and Measurement - (05-10-2021)

Consent for registration of Exclusive Blended Online Weekend Batch of Spanish language (level A1.1) for ICAI Members and Students - (04-10-2021)

Live Coaching Classes (LCC) Batch-4 commencing from 25th October 2021 for Students appearing in Final (November 2022 examination) and continued Batch-3 for (May 2022 examination) - (01-10-2021)

Live Coaching Classes (LCC) Batch-4 commencing from 25th October 2021 for Students of Intermediate Course appearing in May 2022 examination - (01-10-2021)

BOS Study Link:

<https://www.icai.org/post/bos-knowledge-portal>





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CA STUDENTS' INTERNATIONAL
CONFERENCE 2022
29TH – 30TH JAN



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(Setup by an Act of Parliament)



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PAPER PRESENTER RULES:

<https://www.icai.org/post/international-conference-ca-students-kolkata>



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E-Newsletter

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How To Connect with us!



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