

iT MATTERS

Vol. XXI/Issue No.3/MARCH -2026
Commenced in March-2005

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250TH ISSUE MARCH-2026

21th YEAR OF CIRCULATION – CURRENTLY
CIRCULATED TO + 7,000 ASSOCIATES

250th



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Ram krishna Hari

You Wrote it

1. Editorial

The Cannibalized Politics of Maharashtra—

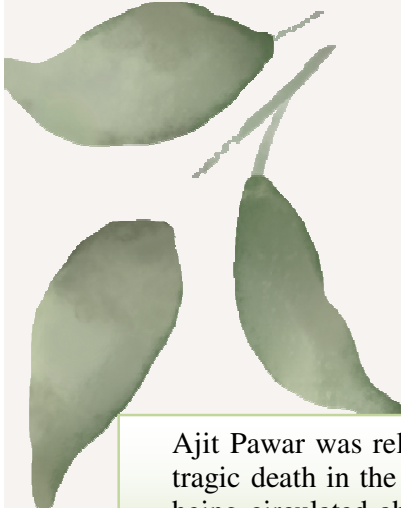
Political branding is not new to Indian polity. It evolved during the Independence movement when political personalities like Mahatma Gandhi, Pandit Nehru, Subhashchandra Bose, Dr.Rajendra Prasad, Rajaji, Dr.Ambedkar and Maulana Azad became the inspiring symbols for masses. They collectively represented the popular resent and aspirations of the people. Post-Independence, for many years, it was Nehru alone as the logo of the Indian National Congress which in course of time got fossilized in his family name. The nuanced leader-centric sophistication of such branding is the essence of Indian politics. The driving instrument of change, however, in present times is the digital tools that are creating memorable images of leaders, immersed in deep emotions that resonate around the leader's persona. Leader's personality sets the points of emphasis in policies and party manifestos. Leader image is the party image. Branding influences the voter behavior and swings the voting mood. Election outcomes depend on the craft of managing and manipulating public opinion through strategic communication in the voter decision-making process.

Social media platforms are designed such that the people prefer getting engaged in a built-around narrative. Such digitized narratives are direct and real-time communication for them. In course of time, the digital addiction conditions the gullible minds to receive anything that is dished out for their consumption. This is the stage at which the addictive minds are most adaptable to surfing for strategic messages to reinforce their belief in their leaders. The leader-image in such branding is crafted in S-media messages around some key words and names that keep ringing like jingles in their minds.

They become the visionary-logos, like NaMo, Mamta Banerjee, Sharad Pawar, Nitish Babu, Arvind Kejriwal and Yogi Adityanath. Not in the so distant past, Mulayam Singh in UP, Lalu Yadav in Bihar and Badals in Punjab, captured the public imagination. Incessant efforts of the Sangh Parivar for more than half a century had succeeded in positioning Mr.Atal Behari Vajpeyi, as the national leader for the loyal parivar-jan. These names jingled in the brands of their parties. The AI-driven technologies, has a different nuance. They design messages with hyper-personalization and a sense of acute human concern, blending the leader-image in the most emotive groove of the caste and community.



Until up to 2023 July, the image of Bal Thakre and his party Siv-Sena were the strongest twins that inspired awe and fear in Maharashtra. It was one of the most structured political brands. But some miscued lapse caused quick cannibalization of the brand. In cannibalization, a section of species devours the other section of the same species. The Eknath Shinde-led Shiv Sena has almost consumed the other section known as UBATHA. A similar development had taken place a year before, when Mr.Ajit Pawar broke away from his uncle-n-mentor Mr.Sharad Pawar. Their party NCP is now in splits, majority following the nephew and a miniscule staying with the uncle. It is another example of political cannibalization. The tripod of Maharashtra politics turned into a pentapod. These two splits have caused a wide spread impact across the Maharashtra political arena, creating a hyper sensitive



The blandness and stalemate of the murky politics, has suddenly vanished. The political environment is vibrating. Every adult in the state now seems highly sensitized and acutely politics-centric. It shall be difficult to find a single fence sitter now. People have grown conscious, curious, alert and willing to seek a polarized affiliation. Mr.Uddhav Thakre and Mr.Shard Pawar are on the brink.

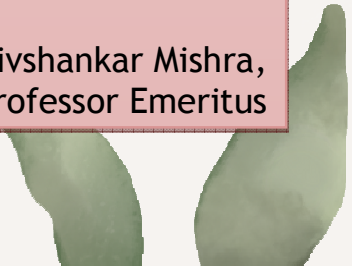
Ajit Pawar was relevant to Maharashtra politics when alive, but has become inevitable after his tragic death in the plane crash. Now he has become a phantom. Various claims and theories are being circulated about his political persona and visionary thought process. Those who criticized and opposed him during his life time are now shedding tears relentlessly. It's all about the legacies and heritage he has left behind.

Cannibalization is over and re-branding has begun. The AI-driven tools are busy removing the sharp edges and blandness of the previous political imagery. They are inventing his invasive, assistive as also human centric benevolent image. Brand strategists intend to leverage the advantage of death to create unique and emotionally resonant messages for the benefit of his successors. The succession war is also on; in both the families. The persons are gone; the party legacy and traditions persist. Those are being show-cased in new and styled packaging.



The package design returns from minimalism to the distinctiveness of analytics to instill a sense of high engagement and loyalty in the subscribers. AI is a versatile techno benevolent capacitor to circumvent bad choices of people and to coax them into right choices that cusp the intended message. They position receptor ego with the seductive glow of the quantified self which is the higher self-knowledge. Ethics and ideologies are no issues; they are on the back-burner. The brand managers aim at creating sustainable loyalty for the brands. It is now a sonic story telling with elaborate broadcasting system. It tells about the strategic indulgence for strategic consumption of right political message. The issue in these branding strategies is not the winning or the losing. It is about building mutual-trust with voters. Circumstances and the electoral awareness shall seek a win-win situation for all. So, it is not a bland experience but a brand experience for the consummate taste-bud. In course of time, the correction path would emerge. The PR teams are in full action. The biological warps of kinship relationship are being woven around the legacy claims, but the old-style PR working is now dated. Digital culture has different appeal points to which Pawars and Thakres are not inclined to switch over. They still cling on to the old vociferate PR methods. That really makes them look pathetic on the claims of their legacies. Phantoms are elusive and whimper away in the time weft. Only a possible hidden and unidentified hand can help them to re-configure and reinforce their positions. Otherwise, the common man only looks at the horizon.










Dr. Shivshankar Mishra,
Professor Emeritus


















2. Law update

Breaking News ⚡🌟

Yesterday Some more changes are made in the budget:

1. Unemployed people can file their income tax return  by becoming self employed.
2. No water tax if You use your own bore water with rain water harvesting.  
3. You need not pay havy taxes and duties on Petrol n Deisel if you use electric vehicle. 
4. No Road tax, toll tax, if you use cycle. 
5. Now you neednot spend on Tutions if your parents take study of their children.  
6. No GST on sleeping well for 7 hours.  

7. No tax for waiting calmly without irritations for public facilities.     
8. No GST on home cooked food for your own family.   
9. No tax on sunbathing in your own lawn.    
10. To GST on Laughing and Enjoying   
everyday.

All above amendments are proposed considering improvements in your physical and Mental

Health 

3. Income Tax Update

Income Tax Slab for Tax year 2026-27		
Old Regime		
Total Income	Rate of Tax	Effective Rate
250000	0%	0%
500000	5%	2.50%
1000000	20%+12500	11.25%
>1000000	30%+112500	
2500000	562500	22.50%
New Regime		
Total Income	Rate of Tax	Effective Rate
400000	0%	0%
800000	5%	0%*
1200000	10%+20000	0%*
1600000	15%+60000	7.50%
2000000	20%+120000	10.00%
2400000	25%+200000	12.50%
>2400000	30%+300000	
2500000	330000	13.20%

* After rebate

Prepared By -Zawar Associates



Tax & Penalty on undisclosed Income :

Comparative Table of the tax and penalty on such income

Current			Amended		
Tax Rate	Penalty (if levied)	Total Effective tax	Tax Rate	Penalty (if levied)	Total Effective tax
60%+25%Surcharge +4%Education cess =78%	10%[Section 443 of ITA 2025]	85.80%	30%+25%Surcharge +4%Education cess =39%	200% [Section 439(11) of ITA 2025]	117%

SC to Ind/ HUF for Tax Year 2026-27

Total Income	Old Regime	New Regime
>50 Lakh but <= 1 Cr	10%	10%
>1Cr but <= 2 Cr	15%	15%
>2Cr but <= 5 Cr	25%	25%
>5 Crore	37%	25%



4. PUBLIC INTEREST LITIGATION (L) NO. 32465

HELD

■ On a conjoint reading of Articles 265 and 300A of the Constitution of India read with Sections 139, 140, 140A, 142 and 143, the assessee, based on his belief, has to compute his income in accordance with the provisions of the Act and arrive at the tax payable which the assessee has to pay along with his return of income. This is known as self-assessment. The correctness of self-assessment is examined under Section 143(1) and / or Section 143(3). Therefore, although the filing of return of income is a statutory duty under the provisions of the Act, determination/computation of income on which tax is payable and computation of tax thereon by an assessee at the time of filing the return of income must abide by the Constitutional mandate in Article 265 read with Article 300A of the Constitution of India. This is because the tax can only be recovered in accordance with the authority of law. There is a distinction between the statutory duty of filing the return and computation of income by an assessee and tax payable thereon when their return of income is filed and the duty of the revenue to assess and recover tax authorised by the law. Any recovery of tax that does not have the sanction of the law would not pass the constitutional muster and raise an issue of revenue transgressing the constitutional boundaries.

■ The assessee must compute his income and pay the tax thereon. In computing such income, an assessee would arrive at the income and tax thereon based on his reading and belief in the provisions of the Income-tax Act. This belief, however, *bona fide*, may not always be correct. The correctness of such belief and reading is to be examined under Section 143(1) and/or by making an assessment by the Assessing Officer. When filing the income return of income, the revenues cannot restrain or prohibit an assessee from taking a particular stand on taxability or determination of tax thereon. At least the IT Act does not contain any such prohibition. Such a prohibition, therefore, cannot be introduced by simply weakening the utility. The utility, that is, to aid tax governance should not overtake tax governance and decide which claim an assessee may make or not. The facility to raise a claim, which was very much available till 5-7-2024, could not have been abruptly discontinued simply because the revenue officials, acting in their administrative capacities, felt that such a claim was untenable.

■ Any such attempt which restricts or prohibits an assessee from making a particular claim concerning the determination of income and/or tax payable thereon would be contrary to the scheme of the Act and would also be unconstitutional since by the said prohibition or restriction an assessee is prohibited not only from making a claim, but would also be denied his right to access justice by not permitting him to test such claim by the process provided under the Act *i.e.*, assessment, appeal, etc. Any such restriction or prohibition is not permissible and would be unconstitutional.



■ The Act provides for consequences if the claim made by an assessee is found to be incorrect or not bonafide. There are sufficient safeguards in the Act that act as a deterrent if a wrong claim is made. For example, payment of penalty, prosecution, payment of interest, etc. Therefore, looking at the scheme of the Act, restraining/prohibiting an assessee from making a *bona fide* claim based on his reading of the said provisions of the Act would be unfair and arbitrary. In any event, it cannot be left to the utility to determine whether a claim is legal and valid and, therefore, should be allowed to be raised at all.

■ The claim in the present proceedings is under section 87A. It is the contention of the petitioners that the rebate under section 87A is to be allowed not only from the tax computed under section 115BAC but also from the tax computed following other provisions of Chapter XII of the Act unless such other provisions expressly debar them from making the claim. This is on the basis that the total income consists of an aggregate of various heads of income and the total tax payable is to be determined in accordance with Chapter XII. According to the petitioners, the total income cannot be split into two parts *viz.*, total income, which would consist of income covered by provisions of Chapter XII other than section 115BAC, and the total income referred to in section 115BAC. The total income is the aggregate of the income referred to in section 115BAC and the other incomes referred to in Chapter XII and it is the aggregate of the two on which taxes are to be determined, and such total taxes are to be determined by applying the provisions of special rates provided in Chapter XII and section 115BAC or the Finance Act. It is the contention of the petitioners that Chapter XII provides for special rates of tax in respect of certain types of income and rates of tax with respect to income other than those specified in other sections of Chapter XII. The phrases 'subject to the provisions of this Chapter' and 'notwithstanding anything contained in this Act' used in section 115BAC(1A) only override the 'rate of tax' provisions and do not split the total income into two parts. This would also be contrary to the definition of 'total income' under section 2(45). The petitioners submit that wherever the legislature wanted to deny the benefit of section 87A to a particular type of income specified in Chapter XII, the same has been provided. The only section with such prohibition is section 112A (6) and no other section. It is, therefore, the contention of the petitioners that the assessee is entitled to the rebate under section 87A from the aggregate of the tax determined under all the provisions of Chapter XII except section 112A(6). The petitioners further submit that section 115BAC(2) provides that the total income shall be computed without claiming any exemption or deduction, or without setting off of any loss, or depreciation, or without claiming any exemption or deduction under any other law for the time being in force. Insofar as provisions of section 87A are concerned, the same is not specified in sub-section (2) of section 115BAC. The petitioners, therefore, submit that based on such an interpretation of sections 115BAC and 87A and the scheme of the Act, the claim proposed to be raised by an assessee cannot be said to have been prohibited expressly by any of the provisions of the Act, and therefore, an assessee is entitled to at least make a claim which later on can be subjected to adjudication as per the provisions of the Act, but prohibiting/restraining an assessee to make a claim at the threshold of filing the return would undoubtedly be unconstitutional and contrary to the provisions of the Act.

- To be continued next month

5. THE ECOSYSTEM OF NPOs IN INDIA AND WORLDWIDE

Con.....

General Points of Verification-

- p)** The application of income needs to satisfy the following conditions (similar provisions in first regime are elaborated in subsequent paragraphs)
- i.** Application should be in India [section 11(1)(a) and 11(1)(b)]
 - ii.** Donation towards corpus not allowed [Explanation 2 to sub-section (1) of section 11] Finance Act, 2017 (wef AY 18-19)
 - iii.** Donation to other trusts or institutions: only 85% allowed [Clause (iii) of Explanation 4 to sub-section (1) of section 11] Finance Act, 2023 (wef AY 24-25)
(up to AY 2023-24, 100 % application shall be allowed).
 - iv.** Section 40(a) (ia) (No TDS-30% application is disallowed) [Explanation 3 to subsection (1) of section 11] Finance Act, 2018 (wef AY 19-20)
 - v.** Section 40A(3)/(3A): application in cash is disallowed >Rs.10,000 [Explanation 3 to sub-section (1) of section 11] Finance Act, 2018 (wef AY 19-20)
 - vi.** No carry forward is allowed [Explanation 5 to sub-section (1) of section 11] Finance Act, 2021 (wef AY 22-23)
 - vii.** Actual payment basis (Explanation to section 11) Finance Act, 2022 (wef AY 22-23)
 - viii.** No benefit to specified persons [section 13(1)(c)]
- q)** Donation to any trust or institution which is not registered under clause (23C) of section 10 or section 12AB, or to a trust or institution which has different objectives shall not qualify as application.
- r)** No part of the income of the trust or institution shall be applied beyond the objects of the trust or institution. That is a specified violation and reference is required to be made to the PCIT/CIT.
- s)** No part of the income should be applied outside India except with the specific approval of the CBDT [clause (c.sub) of sub-section 1 of section 11].
- t)** If the trust or institution can not apply 85% of its income, it may accumulate for 1 year by filing form 9A or for 5 years by filing form 10. Form 9A does not apply to the first regime.
- u)** Such accumulated income (Form 10) is required to be applied in 5 years and if not applied within 5 years, the same is taxable as per the provisions of section 115BBI.
- v)** Donations cannot be made out of the accumulated income.
- w)** The trust or institution shall not pass on any benefit to the related persons and if that is done, such amount is taxable as per the provisions of section 115BBI, and a penalty is required to be levied as per the provisions of section 271AAE with effect from AY 2023-24
[Upto AY 2022-23 exemption is not allowed in such cases as per the provisions of section 13(1)©].

- x)** The trust or institution should invest all the funds in the modes prescribed u/s 11(5) and any violation will make such amount taxable as per the provision of section 115BBI with effect from AY 2023-24
 [Up to AY 2022-23 exemptions is not allowed in such cases as per the provisions of section 13(1) (d)].
- y)** The trust or institution should maintain the books of account prescribed under rule 17AA, failing which the exemption is denied and the net income computed as per the 22nd and 23rd proviso to clause (23C) of section 10 and sub-section (10) and (11) of section 13 of the Act becomes taxable with effect from AY 2023-24
 [Upto AY 2022-23 there was no specific provision to maintain books of account].
- z)** The trust or institution should furnish the return of income within time, failing which the exemption is denied and the net income computed as per the 22nd and 23rd proviso to clause (23C) of section 10 and sub-section (10) and (11) of section 13 of the Act becomes taxable with effect from AY 2023-24
 [Upto AY 2022-23 exemptions is not allowed in such cases as per the provisions of clause (ba) of sub-section (1) of section 12A of the Act].
- a)** The trust or institution should get its accounts audited within time, failing which the exemption is denied and the net income computed as per the 22nd and 23rd proviso to clause (23C) of section 10 and sub-section (10) and (11) of section 13 of the Act becomes taxable with effect from AY 2023-24
 upto AY 2022-23 exemptions is not allowed in such cases as per the 10th proviso to clause (23C) of section 10 or clause (b) of sub-section (1) of section 12A of the Act].
- b)** The trust or institution approved under section 80G(5) also needs to furnish a statement of donation each year in form no 10BD as per clause (vii) of sub section (5) of section 80G of the Act.
- c)** The trust or institutions are allowed to claim either the depreciation or cost of acquisition of the capital asset as application.
- d)** The C&AG in its report on NPO sector in 2022 has given certain crucial findings. Executive summary of these findings is reproduced in **Annexure-B**.

-To be continue next month

Section (ITA 2025)	Particulars	Post-amendment Position
446	Failure to get accounts audited or furnish audit report	Section 428 now provides levy of Late fee: Rs. 75,000 for a delay upto 1 month and Rs. 1,50,000 thereafter
428	Furnishing Revised ROI beyond 9 months from the end of the Tax Yr.	Late Fee payable : Rs.1,000 is if the total income is Rs.< 5 lakh and Rs. 5,000 in any other case

6. Health Tips



उठल्या उठल्या आणि
झोपण्याआधी दोन ग्लास पाणी
प्यायल्याने शरीर निरोगी राहते.



खायच्या पानांना पाण्यात उकळून
ते पाणी प्यायल्याने छातीतील
कफ कमी होतो आणि खोकल्याची
समस्या दूर होते.



दूध टाकून तयार केलेली चहा पुन्हा
गरम करून कधीही पिऊ नका. चहा
बनवल्यानंतर तो त्वरित प्यावा.

मराठी हेल्थ टिप्स



धाप लागत असेल, थोडे चालले तरी दम लागत
असेल, तर रोज सकाळी 3 काळे खजूर खावेत
व नंतर कोमट पाणी किंवा दूध प्यावे, याने
अशक्तपणा, थकवा गायब होतो.

लहान वयातच केस पांढरे होत
असतील, तर रोज आवळा खा आणि
त्याच्या रसाने केस धुवा. तुम्हाला
आश्चर्यकारक फरक जाणवेल !



7. नैराश्य, तणाव, चिंता व टेन्शन

नैराश्य, तणाव, चिंता व टेन्शन — भारतीय गृहिणींच्या मनात दडलेली शांत लढाई

भारतीय गृहिणी पहाटे उठते, घर जागं करते आणि रात्री सर्व झोपल्यावर स्वतः झोपते. ती काम करत नाही असे म्हणतात; पण प्रत्यक्षात ती २४ तास व्यवस्थापक असते. तिचे तणाव, चिंता, नैराश्य सहज दिसत नाहीत — ते स्वयंपाकघर, देवघर आणि उशीखाली लपलेले असतात.

१. तणाव (Stress) — रोजच्या घरगुती जबाबदाऱ्यांचा साठा

घरातील अतिशय लहान पण सतत घडणाऱ्या घटना :

- * सकाळी उठताच “आज काय करायचं?” हा विचार
- * भाजी आणायला विसरणे आणि लगेच स्वतःलाच दोष देणे
- * गॅस संपणे / दूध उशिरा येणे
- * नवऱ्याचे वाक्य – “आज चहा फार गोड झाला”
- * मुलाला डबा न आवडणे

या घटना लहान असतात; पण दिवसाअखेरीस गृहिणींच्या मनात “मी काहीच नीट करत नाही” अशी भावना निर्माण होते.

◆ **२. चिंता (Anxiety)** — घरच्यांच्या भविष्यासाठी अखंड विचार

भारतीय गृहिणींची वैशिष्ट्यपूर्ण चिंता :

- * “मुलगा नीट खात नाही — आजारी तर नाही ना?”
- * “नवऱ्याची नोकरी सुरक्षित असेल ना?”
- * “माझ्या सासूबाईचं आज औषध राहिलं तर?”
- * फोन उचलायला उशीर झाला तर लगेच वाईट विचार ही चिंता प्रेमातून येते; पण ती सतत असल्यास मनाला शांत बसू देत नाही.

३. टेन्शन — न बोलता साठवलेली अस्वस्थता

दैनंदिन घरगुती उदाहरणे :

- * घरात सर्व असूनही मन अस्वस्थ राहणे
- * कारण नसताना लहान गोष्टींवर चिडचिड होणे
- * टीव्ही चालू असूनही काहीच पाहावेसे न वाटणे
- * मान, पाठ, डोके दुखत राहणे

बहुतेक गृहिणी म्हणतात —

- ☞ “माझं काही नाही, सगळं ठीक आहे”
पण शरीर खोटं बोलत नाही.

४. नैराश्य (Depression) —

स्वतःला विसरण्याची अवस्था

नैराश्य म्हणजे रडणेच नव्हे; अनेकदा ते भावनाशून्यता असते.

घरगुती लहान संकेत :

- * सण असतानाही उत्साह न वाटणे
- * पूर्वी आवडलेली भजनी, सिरीयल, पूजा नकोशी वाटणे
- * स्वतःसाठी वेळ काढावा असे वाटू नये
- * “माझ्या असण्याने कोणाला फरक पडतो?” असा विचार

गृहिणी स्वतःला इतके मागे ठेवते की तीच स्वतःला विसरते.

हे सगळं का घडतं?

- * स्वतःच्या भावनांना महत्त्व न देणे
- * “आई/बायको म्हणजे सगळं सहन करायचं” ही शिकवण
- * कौतुकाचा अभाव, अपेक्षांचा भार
- * आर्थिक अवलंबित्वामुळे मन मोकळं न होणे
- * स्वतःसाठी वेळ मागताना अपराधी वाटणे



गृहिणींसाठी सौम्य पण परिणामकारक उपाय

- ✓ दिवसातून 15 मिनिटे फक्त स्वतःसाठी
- ✓ एखाद्या मैत्रिणीशी मनमोकळा संवाद
- ✓ श्वसन, नामस्मरण, हलका योग / चालणे
- ✓ “माझं कामही कामच आहे” ही जाणीव
- ✓ गरज भासल्यास डॉक्टर/समुपदेशकांची मदत — ही कमजोरी नाही



समारोप

भारतीय गृहिणी घर सांभाळते; पण तिचं मन कोणी सांभाळतं का?

तणाव, चिंता, टेन्शन आणि नैराश्य — हे तिचे दोष नाहीत;

ते तिच्या न थकता दिलेल्या योगदानाचे संकेत आहेत.



गृहिणी सुखी असेल, तरच घर आनंदी राहील.

8. FAQ on GSTR 9/9C for the FY 2024-25

		<p>Therefore, the amount calculated in Table 6A2 (6A minus 6A1) is the ITC pertaining to current FY (2024-25) which need to be bifurcated between 6B to 6H. As the ITC of preceding FY (2023-24) has been excluded through Table 6A1 therefore it will not create the difference in Table 6J of GSTR 9 as the case was with GSTR-9 till FY 2023-24.</p>
<p style="text-align: center;">7</p>	<p>How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed and reclaimed in the same FY 2024-25?</p>	<p>Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. Therefore, in the given case this amount will appear twice in Table 6A of GSTR 9 i.e. once for claim and second for reclaimed amount. In such cases these three events should be reported as below –</p> <ul style="list-style-type: none"> • claim should be reported in Table 6B, • reversal should be reported in Table 7 (Table 7A to 7H, as the case may be) and • reclaimed should be reported in 6H. <p>Example 1 - Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in March 2025 as payment has been made on 4th March 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under -</p> <ol style="list-style-type: none"> 1. Original claim in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same in Table 7A of GSTR 9 for FY 2024-25 3. Reclaim in Table 6H of GSTR 9 for FY 2024-25
<p style="text-align: center;">8</p>	<p>How the value of ITC will be reported if ITC pertaining to FY 2023-24 has been claimed, reversed in FY 2023-24 and reclaimed in the FY 2024-25?</p>	<p>Example 2 – Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in April 2024 due to non-receipt of goods as per Circular No. 170/02/2022-GST 6th July 2022. The same has been reclaimed in May 2024 as goods has been received on 4th May 2024. The reporting will be in the GSTR 9 for FY 2024-25 as under -</p> <ol style="list-style-type: none"> 1. Original claim in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same in Table 7H of GSTR 9 for FY 2024-25 3. Reclaim in Table 6H of GSTR 9 for FY 2024-25
		<p>ITC pertaining to preceding FY (2023-24) which has been claimed / reclaimed in this FY (2024-25) for any reason</p>

- To be continued next month

9. Ram Krishna Hari

होळी ही हिंदूंची एक पवित्र प्राचीन परंपरा आहे , भारतातील अनेक राज्यांमध्ये ही सुट्टी असते आणि इतर देशांमध्येही प्रादेशिक सुट्ट्या असतात. हा एक सांस्कृतिक उत्सव आहे होळी हिवाळ्याच्या शेवटी ज्यामुळे वसंत ऋतू येतो, ज्यामुळे तारीख चंद्र चक्रानुसार बदलते. ही तारीख सामान्यतः मार्चमध्ये येते.

मथुरा हे भगवान श्रीकृष्णाचे जन्मस्थान मानले जाते. वृंदावन हे असे ठिकाण आहे जिथे त्यांनी त्यांचे बालपण घालवले आणि अनेक दिव्य कृत्ये केली. या खोल नात्यामुळे, येथे होळी केवळ रंगांचा उत्सव म्हणून नव्हे तर एक पवित्र सण म्हणून साजरी केली जाते.

या प्रदेशात होळीला ब्रज होळी असे संबोधले जाते आणि ती भारताच्या इतर भागांमध्ये होळी साजरी करण्यापेक्षा खूप जास्त काळ टिकते. हा सण सामान्यतः मुख्य होळीच्या सात ते दहा दिवस आधी सुरू होतो, वेगवेगळ्या शहरांमध्ये वेगवेगळ्या दिवशी विशेष कार्यक्रम आयोजित केले जातात.



Holi

Mon, 2 March- 2026

दंतकथा

होलिका दहन हा भगवान विष्णू भक्त प्रल्हादचा त्याच्या राक्षसी पित्या, राजा हिरण्यकश्यप आणि आत्या होलिका यांच्यावर झालेल्या विजयाचे स्मरण करतो . हिरण्यकश्यपने त्याची अग्निप्रतिरोधक बहीण होलिका हिला प्रल्हादला जाळण्याचा आदेश दिला, परंतु तिने वराचा गैरवापर केल्याने तिचा मृत्यू झाला, तर प्रल्हादाला विष्णूने वाचवले. हे वाईटावर चांगल्याचा विजय दर्शवते.

• **प्रल्हाद आणि होलिका यांची कथा:** प्रल्हादाचे वडील राजा हिरण्यकश्यपू राक्षसी असुरांचा राजा होता आणि त्याने एक वरदान मिळवले होते ज्यामुळे त्याला पाच विशेष शक्ती मिळाल्या होत्या: त्याला मानव किंवा प्राणी मारू शकत नव्हते, घरात किंवा बाहेरही नाही, दिवसा किंवा रात्रीही नाही, अस्त्र (प्रक्षेपित शस्त्रे) किंवा कोणत्याही शास्त्राने (हाताने धरलेल्या शस्त्रांनी) आणि जमिनीवर किंवा पाण्यात किंवा हवेतही नाही. हिरण्यकश्यपू अहंकारी झाला क्रूर राक्षस राजा हिरण्यकशिपूने देवाऐवजी आपली पूजा करण्याची मागणी केली. त्याचा मुलगा प्रल्हाद याने नकार दिला आणि तो भगवान विष्णूचा एकनिष्ठ भक्त राहिला. हिरण्यकशिपू आणि त्याची बहीण होलिका यांनी प्रल्हादाला मारण्याचा कट रचला. होलिका, जिला अग्नीपासून मुक्त होण्याचे वरदान मिळाले होते, ती प्रल्हादासोबत एका धगधगत्या अग्नीत बसली होती. तथापि, तिच्या शक्तीचा गैरवापर केल्याने ती अग्नीत नष्ट झाली, तर प्रल्हाद त्याच्या अढळ श्रद्धेमुळे सुरक्षित बाहेर आला.

10. You Wrote it

एकवीस वर्षांच्या सातत्य पूर्ण सेवेचा गौरव करणे/होणे गरजेचे.

छ. संभाजीनगर चा नागरिक , या नात्याने मी आपले व आपल्या टीमचे कौतुक करून अभिनन्दन करतो.

कवडे , MIT, 🙏 🌸

Very knowledgeable articles
& interesting read 🙏 🙏

- CA Anu Jain

Thanks & Regards

Kundalwal and Son's

100

sahi hai

Ise agar apnale to no zagda

- विद्या नावंदर

Thank you 

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