

# iT MATTERS

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22th YEAR OF CIRCULATION – CURRENTLY  
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## 1. Editorial

### Reshaping Entrepreneurial Culture of India—

**The** popular narrative of high frequency growth of Indian economy suddenly changed to lower moderation after February end. The US-Israel war with Iran is significantly altering the key macroeconomic parameters of India. The fiscal balance and external balances are now creating a big hole in the economy. Bullion market is upbeat but the share market is bobbing up and down in uncertainties. There is a tight rope walk for the government to balance the electoral promises in six states going to polls in the next few months and to circumvent the effect of war. Government has made a big cut in excise duty to maintain the gas prices. It hits hugely on the tax revenue. Fertilizer shortage would be another hit-point to affect the agricultural output. The import-dependent agriculture and manufacturing activities are bound to sequentially slowdown.

The current gulf war is not a usual military war but a long impacting economic war focused exclusively on 'the energy' component. Energy in the past had a very limited role but in the current gulf war, it has been strategized to be the pivot. It is the only talking point in the war reporting and diplomatic initiatives.

**The** floundering shocks are being transmitted through higher input costs, supply chain disruptions and depleting all sorts of reserves. The AI-aided data analytics points to a prolonged slowdown for a longer span of time.



Eastern hemisphere and especially the Indian sub-continent have been impacted in a big way. In its first direct hit for India, the war has weakened the Rupee which has fallen to a record low of Rs.95 per dollar. Value of Rupee is an emotional issue for an average Indian. The other macro-economic perspective is beyond his perception. In fact the fall of rupee value is because of the rapid outflow of the FII. American investors are returning to their native portfolios due to geopolitical uncertainties. The depressing signs include shortages in essential commodities, rising inflation and the growing fiscal deficit. The energy crisis is halting all productive and consumption activities. So as to meet the energy challenge, the government is trying to tap in 40 different sources in the supply chain and that creates high demand on dollar. The Rs-\$ equation has to be understood in this perspective.

The best option to overcome such unsought challenge is not to panic but to think with a cool mind. The Government is already trying to leverage the crisis to accelerate the growth oriented entrepreneurial mindset in the startup ecosystem and the bureaucracy. It is essential to come out of the strained mindset and hope for regaining the position of strength with confidence.



An optimistic business perspective always requires resilience and a long-term commitment to the set goals. India is still an attractive market place for goods and investment. This needs to be showcased with a loud voice. The key pillars to build a positive strategy in this regard should high-light the high ethical commitment in the business of business, manufacturing and services. An emphatic assurance on standards and protocols can be vitally critical. India has its own standards regulating framework of Bureau of Indian Standards [BIS].

**I**t is India's national standards body responsible for quality certification. [ISI] Indian Standards Institution is the former name of the organization. "ISI mark" remains the widely recognized certification symbol. However, the global market requires International Standards to assure that the products and services for daily use are safe, reliable, and of high quality. They should also assure on the sustainability and ethical practices. They are called as the ISO (International Organization for Standardization). The ISO standards are recognized in over 167 countries, offering global acceptance, though they are not mandatory but voluntary.



**BIS/ISI** certification is mandatory for Indian products and is product-centric. There are two differing points between the Indian system and the International system; one: that Indian standards are mandatory whereas International Standards are voluntary; second: the former is product centric while the latter is process centric, meaning the resources used in creation abide by all ethical norms, adheres to lawful use of materials and observes good labour practices. It focuses on global process management. That automatically ensures global recognition for global market entry with enhanced credibility of the brand reputation, its consistency in the export market. Indian business houses generally carry both of them as diligence certifications; ISI for legal compliance and ISO for process efficiency and global competitiveness. It is a sort of 2-tier system of marketing to showcase process-grooving in the international market and the product-focus in the domestic market. This system optimizes the global appeal for the international customers and sends signals back home of goodness. The only worrying point in such optimism is the deep-rooted corruption in most of the overseeing bodies. Gulf war has imposed an emergency on us. A sort of over-arching quick forensic audit system should be brought in to help the good governance framework. Let us abide by an ethical commitment.

With the GenZ and Gen-Alpha now in the command room, should hope, they will accept the challenge through their personalized approaches to overcome the 'energy' ignited moral crisis of the day.

**Dr. Shivshankar Mishra,  
Professor Emeritus**



## 2. Law update

TDS Rate Chart for Tax Year 2026-27					
1961 Section	2025 Section	Nature of payment	Rate	Payment Code	Threshold Limit (₹)
192		Payment of Salary	Normal Slab Rate	1001, 1002 & 1003	
194D	393(1) [Table: Sl.No.1 (i)]	Insurance commission			
		- Individuals	5%	1005	20,000
		- Companies	10%		
194H	393(1)[Table: Sl.No.1 (ii)]	Commission or brokerage	2%	1006	20,000
		<b>Rent</b>			
194I	393(1) [Table: Sl.No. 2 (ii).D(a)]	(a) Plant & Machinery	2%	1008	50,000/- per month or part of a month
	393(1)[Table: Sl.No.2 (ii).D(b)]	(b) Land or building or furniture or fitting	10%	1009	
194IB	393(1) [Table: Sl.No.2 (i)]	Payment of rent by Individuals or HUF not liable to tax audit	2%		50,000 per month
194IA	393(1) [Table: Sl.No.3 (i)]	Payment on transfer of certain immovable property other than agricultural land	1%		50,00,000
		<b>Interest on Bank Deposit/Post Office Deposit/Banking Co-Society Deposit (Interest other than "Interest on securities" )</b>			
194A	393(1) [Table: Sl. No. 5 (ii).D(a)]	- Senior Citizen	10%	1020	1,00,000
	393(1) [Table: Sl. No. 5 (ii).D(b)]	- Others	10%	1021	50,000
	393(1) [Table: Sl. No. 5 (iii)]	Interest other than "Interest on securities" (Other than Bank Deposit/Post Office Deposit/Banking Co-Society Deposit)	10%	1022	10,000
		<b>Payment to contractor/sub-contractor:</b>			
194C	393(1) [Table: Sl. No. 6 (i).D(a)]	- Individuals/HUF	1%	1023	Single transaction- 30,000 Agg transactions- 1,00,000
	393(1) [Table: Sl. No. 6 (i).D(b)]	- Other than Individuals/HUF	2%	1024	
		<b>Fees for professional or technical services</b>			
194J	393(1) [Table: Sl. No. 6 (iii).D(a)]	i) sum paid or payable towards fees for technical services, royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films, payee, engaged only in the business of operation of call centre;	2%	1026	50,000
	393(1) [Table: Sl. No. 6 (iii).D(b)]	fees for professional services; or any sum referred to in section 26(2)(h)	10%	1027	
	393(1) [Table: Sl. No. 6 (iii).D(b)]	remuneration or fees or commission by whatever name called, other than those on which tax is deductible u/s 392, to a director of a company	10%	1028	-
194	393(1) [Table: Sl. No. 7]	Dividend	10%	1029	10,000
194DA	393(1) [Table: Sl. No. 8 (i)]	Payment in respect of life insurance policy	2%	1030	1,00,000
194Q	393(1) [Table: Sl. No. 8 (ii)]	Payments for the purchase of goods	0.10%	1031	50,00,000
194R	393(1) [Table: Sl.No. 8 (iv)]	Perquisite or benefit to a business or profession	10%	1033 1034	20,000
194B	393(3) [Table: Sl.No. 1]	Income from lottery winnings, card games, crossword puzzles, and other games of any type	30%	1058 1059	10,000/- in respect of a single transaction
194BA	393(3) [Table: Sl. No. 2]	Winnings from online games	30%	1060 1061	-
194BB	393(3) [Table: Sl.No. 3]	Income from horse race winnings	30%	1062	10,000/- in respect of a single transaction
194T	393(3) [Table: Sl.No. 7]	Payment to partners of firms & LLPs	10%	1067	20,000

### 3. Income Tax Update

Old Regime	Senior Citizen	
Total Income	Rate of Tax	Effective Rate
300000	0%	
500000	5%	2%
1000000	20%+10000	11%
>1000000	30%+110000	
2500000	560000	22.40%
Old Regime	Super Senior Citizen	
Total Income	Rate of Tax	Effective Rate
500000	0%	0%
1000000	20%	10%
>1000000	30%+100000	
2500000	550000	22.00%



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



#### 4. PUBLIC INTEREST LITIGATION (L) NO. 32465

##### HELD

- Per contra, the revenue submits that based on the intention of introduction of section 115BAC, which deals with giving up of all the deductions, exemptions and simplifying the taxation and thereby encouraging the assesseees to pay tax at lower rate, a rebate under section 87A can be given only from the tax determined under section 115BAC and not from the tax under any other provisions of Chapter XII. The revenue submits that on a reading of the proviso to section 87A, it clearly provides that the rebate would be granted from the total income of an assessee which is chargeable to tax under section 115BAC(1A) and not from any other section provided in Chapter XII of the Act. According to their venue, the total income referred to in section 87A would consist of total income chargeable to tax under section 115 BAC(1A) and on a reading of the proviso to section 87A rebate is allowable only from the tax on the total income computed under section 115BAC(1A). It is his contention that sub-section (1A) of section 115BAC is an overriding provision but subject to the provisions of Chapter XII and, therefore, it is his contention that rebate under section 87A cannot be granted from the tax specified in other sections of Chapter XII other than section 115BAC. Therefore, it is his contention that the form prescribed is in accordance with the provisions of the Act and there is no need to seek prayer for modification of the utility.

Whether a rebate under section 87A can be granted only from the tax arrived at under section 115BAC or also from the tax computed under other provisions of Chapter XII is a highly debatable and arguable issue. This would require interpreting various provisions of Chapter XII and section 87A. The provisions of the Act are not so crystal clear as to arrive at a definite conclusion that a rebate under section 87A cannot be granted from the tax computed under other provisions of Chapter XII. Though the petitioners and the revenue argued the matter, the Court was unconvinced that either of the contentions was not even debatable or would admit to only one conclusion.

In such a case, certainly, the revenues cannot restrain or prohibit an assessee from claiming section 87A by modifying their utility by which an assessee is forbidden at the threshold itself from making such a claim. Certainly, such a claim whether eligible or not can be examined in the proceedings under section 143(1), section 143(3), etc. Merely because many returns are required to be processed and only a few of them are selected for scrutiny, it cannot be grounds to prohibit an assessee from making a debatable and arguable claim. In any event, considering the mandates of articles 265 and 300A, ends, howsoever laudable, cannot justify means.

#### Unlock Tax Benefits Section 87A



- Assuming that the legal provisions are ambiguous, the revenue cannot resolve such ambiguity by adopting an interpretation favouring itself through the device of simply tweaking the utility and preventing the assessee from even raising a claim. Therefore, the main question is not whether the interpretation proposed by the petitioners or that proposed by the revenue is correct, but the main question is whether the revenue can insist that its interpretation prevails or triumphs because it has the capacity to and has exercised this capacity to tweak the utility and prevent an assessee to even raise a debatable claim. The provisions of the Act do not permit the revenue to do this without transgressing the constitutional boundaries.
- The issue raised for consideration on the claim under section 87A is, at best, highly debatable and contentious. Therefore, the revenue would not be justified in assuming that its interpretation is open and shut, and based upon such a conclusion, shut out *bona fide* claims for rebate under section 87A. At least, all this cannot be done by exercising administrative powers instead of quasi-judicial powers. Disputed claims, except to the limited extent explicitly permitted by the law, cannot ordinarily be disposed of by the executive acting in its executive capacity. This is more so when the executive is itself a party to the litigation. One of the foundations of our Constitution is the Rule of Law. This posits that all three organs of governance, the Legislature, the Executive, and the Judiciary function under and in accordance with the law as enshrined in our Constitution.
- Technology is meant to eliminate the interface between the tax authority and the assessee. Technology quite admirably reduces the scope of arbitrariness and abuse of discretion in choosing cases to be scrutinized. The shift to a system where face value or other extraneous considerations are attempted to be eschewed is undoubtedly welcome. Still, this cannot eliminate an assessee's right to raise a claim for some benefit that she *bona fide* believes the law has granted her or about which a debate is possible. By doing this, the assessee is merely insisting that the revenue recovers tax in accord with the law and under the authority of the law. Any such inhibition would be violative of article 265 read with article 300A of the Constitution of India and of the holistic reading of the scheme of the Act, which provides for adjudication and appeals.
- Article 265 of the Constitution of India provides that taxes shall not be imposed save by authority of law. Article 300A provides that no person shall be deprived of his property save by authority of law. How much tax a person is required to pay is governed by the provisions of the Income-tax Act. A single rupee over and above what is liable under the Income-tax Act, if collected would be violative of articles 265 and 300A of the Constitution of India since such a collection will be without the authority of law under article 265 read with article 300A and would consequently deprive a person of his property in the form of collection of tax in monetary terms without only authority of law.

-To be continued next month

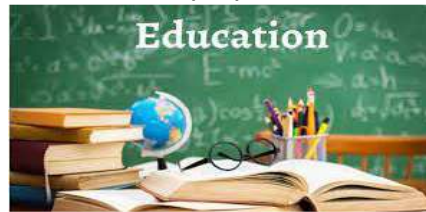
## 5. THE ECOSYSTEM OF NPOs IN INDIA AND WORLDWIDE

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### 12. CHARITABLE PURPOSE

12.1 As per clause (15) of section 2 of the Act, "charitable purpose" includes:

- a) Relief of the poor
- b) Education
- c) Yoga
- d) Medical relief
- e) Preservation of the environment (including watersheds, forests, and wildlife)
- f) Preservation of monuments or places or objects of artistic or historic interest, and
- g) The advancement of any other object of General Public Utility (GPU).



12.2 Trusts of institutions can be formed with one or more of the charitable or religious purposes. Where a trust or institution has not been established under an instrument, the Assessing Officer should verify the objects for which the trust or institution has been created and whether those objects have been adhered to by the trust or institution. If the trust or institution carries out any activity beyond its objects, it will become a specified violation, and a reference is required to be sent to the PCIT/CIT for the cancellation of the registration of the trust or institution as per the provisions of sub-section (4) of section 12AB or the 15th proviso to clause (23C) of section 10 of the Act.



12.3 Reference to the PCIT/CIT is required to be made as per the provisions of the 2nd proviso to sub-section (3) of section 143 of the Act. Once such reference is made, time barring date for assessment will get covered under exclusion provisions as per clause (xiii) of the Explanation (1) to section 153 of the Act by a period commencing from the date on which the Assessing Officer makes a reference to the Principal Commissioner or Commissioner under the second proviso to sub-section (3) of section 143 and ending with the date on which the copy of the order under clause (ii) or clause (iii) of the 15th proviso to clause (23C) of section 10 or clause (ii) or clause (iii) of sub-section (4) of section 12AB, as the case may be, is received by the AO.

### Verification of charitable purpose(s):-

- a. The income of the trust or institution shall not be applied for the benefit of any particular religious community or caste.
- b. If the income of the trust or institution is applied for the benefit of only those who are members of the trust or institution or to a select group of people, that may not be a public charitable or religious trust or institution.
- c. Charitable or religious trusts or institutions are different from mutual benefit organizations that act for the benefit of their members. The income of mutual benefit organizations is not exempt as per the provisions of clause (23C) of section 10 or section 11/12.
- d. The AO should examine whether the activities carried out by the trust or institution fall within clause (15) of section 2 of the Act, as well as the objects of the trust that have been approved or registered by the CPC/CIT as per the registration certificate in form 10AC/10AD.
- e. Even if a particular activity carried out by the trust or institution is covered under clause (15) of section 2 of the Act but the same is not covered under the object clause of the registered trust deed/memorandum of the society/company, carrying out of such activity shall result in a specified violation and a reference for the cancellation of registration/approval is required to be made to the PCIT/CIT.
- f. Hon'ble Supreme Court in Sole Trustee Loka Shikshana Trust vs Commissioner Of Income Tax has held that education means formal education and therefore, the AO should verify whether the courses conducted by the education institutions are approved by the regulators such as UGC/AICTE/CBSE/State Boards, etc.
- g. AO should verify whether the trust or institution claiming exemption as GPU is a commercial enterprise running on the commercial lines. In such cases, the benefit of exemption shall not be allowed.

CBDT issues clarifications on Form 10AC (Registration of Trusts & Institutions)



**-To be continue next month**

## 6. Health Tips



जर तुम्ही दररोज रिकाम्या पोटी 1 महिना मनुक्याचे पाणी प्याल तर ते तुमचे रक्त शुद्ध करते, ज्यामुळे तुमची चमकदार होते तसेच चेहऱ्यावरचे सर्व पिंपल्स हळूहळू नाहीसे होतात.



ओवा बारीक करून पेस्ट तयार करा 3-5 दिवस दररोज ही पेस्ट वेदनादायक भागावर लावा, यामुळे खरूज आणि खाज पासून आराम मिळेल

## मराठी हेल्थ टिप्स (Health Tips)



दुधीभोपळा सुकवून खोबरेल तेलात उकळून हे तेल गाळून वाटलीत भरून ठेवा, या तेलाने मसाज केल्याने पांढरे केस काळे होऊ लागतात.

पचनक्रिया उत्तम राहण्यासाठी फायबरने भरपूर असणारे पदार्थ आहारात घ्या.



कडधान्य केळी, ओट्स, मसूर, जवस, बदाम, अक्रोड, काजू, सफरचंद यामध्ये तंतुमय पदार्थांचे प्रमाण जास्त असते.



## 7. रिश्ते मजबूत करें

1

नियमित संपर्क बनाए रखें

- रोज नहीं तो सप्ताह में 1-2 बार फोन / मैसेज अवश्य करें
- “कैसे हो?”, “सब ठीक?” जैसे छोटे संदेश भी बहुत प्रभावी होते हैं



रिश्ते दूरी से नहीं, उपेक्षा से टूटते हैं।

2

छोटी बातों को दिल पर न लें

- हर बात पर प्रतिक्रिया देना आवश्यक नहीं
- मतभेद हों तो तुरंत बहस नहीं, समय लेकर संवाद करें



रिश्ते अहंकार से नहीं, समझदारी से चलते हैं।

3

खुशी और दुख – दोनों में साथ दें

- खुशी में बधाई देना जितना ज़रूरी है, दुख में फोन करना उससे भी ज़्यादा ज़रूरी है



दुख में दिया गया साथ जीवन भर याद रहता है।

4

सम्मान और मर्यादा बनाए रखें

- उम्र, पद, आर्थिक स्थिति से ऊपर उठकर सम्मान दें
- दूसरों के निजी मामलों में अनावश्यक दखल न दें



सम्मान रिश्तों की नींव है।

5

जलन और तुलना से दूर रहें

- दूसरों की प्रगति पर खुशी जताएँ
- तुलना करने की आदत रिश्तों को चुपचाप कमजोर कर देती है



जो दिल से खुश होता है, वही सच्चा अपना होता है।

6

मौकों को याद रखें

- जन्मदिन, शादी की सालगिरह, त्योहार
- एक छोटा सा मैसेज भी अपनापन बढ़ाता है



याद रखना, प्रेम का सबसे सरल रूप है।

7

माफी माँगना और माफ करना सीखें

- गलती हो जाए तो तुरंत स्वीकार करें
- पुरानी बातों को बार-बार न दोहराएँ



रिश्ते सही साबित होने से नहीं, निभाने से चलते हैं।

8

मदद बिना जताए करें

- जहाँ संभव हो, सहायता करें
- और कभी एहसान गिनाएँ नहीं



निस्वार्थ भाव रिश्तों को पवित्र बनाता है।

9

सकारात्मक भाषा का प्रयोग करें

- कटु शब्दों से बचें
- फोन/मैसेज में भी शालीन शब्दों का प्रयोग करें



शब्द ही रिश्तों को जोड़ते और तोड़ते हैं।

10

दिल में जगह दें, समय नहीं तो भी

- समय कम हो सकता है,
- लेकिन भावनात्मक जुड़ाव बना रहना चाहिए




दिल से जुड़े लोग दूरी से अलग नहीं होते।

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

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		<p>other than rule 37/37A, should be reported in Table 6A1 as this ITC is also included in Table 6A above.</p> <p>Further, any ITC which is reclaimed for the reason rule 37/37A should be reported in table 6H as this ITC is also included in Table 6A above.</p> <p>Example 1 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (<b>Other than</b> rule 37/37A like Circular No. 170/02/2022-GST 6<sup>th</sup> July, 2022 etc) in the current FY (2024-25) till the specified time period (i.e. 30<sup>th</sup> November 2025) then such reclaimed ITC to be reported in the Table 6A1 of GSTR 9 for FY 2024-25. It will not come in the Table 6H of GSTR 9 of FY 2024-25</p> <p>Example 2 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (<b>due to rule 37/37A</b>) in the current FY (2024-25) then such reclaimed ITC should <b>not</b> be reported in Table 6A1 of GSTR 9 for FY 2024-25. This need to be reported in <b>Table 6H of GSTR 9 for FY 2024-25.</b></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. As ITC was claimed and reversed in the FY 2024-25 itself then it will be reported in table 6B and reversal in Table 7 of GSTR 9. In such cases these two events should be reported as below –</p> <ul style="list-style-type: none"> <li>• claim should be reported in Table 6B,</li> <li>• reversal should be reported in Table 7 (Table 7A to 7H, as the case may be).</li> </ul> <p>For the reclaim the procedure will be based on whether reclaim is on account of rule 37/37A or reason otherwise, as below -</p> <p>A. If the ITC which was reclaim in FY 2025-26 is because of <b>other than rule 37/37A</b> → Such reclaim will be reported in Table 13 of GSTR 9 for FY 2024-25 and table 6A1 of GSTR 9 of FY 2025-26 (<b>in GSTR 9 of next Year</b>). This will not be reported in Table 6H of GSTR 9 of 2025-26 (<b>in GSTR 9 of next Year</b>).</p> <p>B. If the ITC which was reclaim in FY 2025-26 is because of <b>reason rule 37/37A</b> → such reclaim will be reported in the Table 6H of GSTR 9 of 2025-26 (<b>in GSTR 9 of next Year</b>). This is not to be reported in table 13 of GSTR 9 of FY 2024-25 (Current year) and</p>
9	<p>How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed in FY 2024-25 and reclaimed in the FY 2025-26?</p>	



		<p>Table 6A1 of GSTR 9 of FY 2025-26 (<b>in GSTR 9 of next Year</b>).</p> <p><b>Example 1</b> – If any ITC of current FY (2024-25) was claimed and reversed in the FY (2024-25) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July 2022 etc) in the next FY (2025-26) till the specified time period (i.e. 30th November 2025) then such ITC will be reported in GSTR 9 as under -</p> <ol style="list-style-type: none"> <li>1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25</li> <li>2. Reversal of same shall be reported in Table 7H of GSTR 9 for FY 2024-25</li> <li>3. Shall not report reclaim amount in Table 8C of GSTR 9 for FY 2024-25</li> <li>4. Reclaim shall be reported in table 13 of GSTR 9 for FY 2024-25</li> <li>5. Reclaim shall be reported in table 6A1 in next FY 2025-26 (<b>in GSTR 9 of next Year</b>).</li> </ol> <p><b>Example 2</b> – If any ITC of current FY 2024-25 was claimed and reversed in the FY 2024-25 but reclaimed (due to rule 37/37A) in the next FY 2025-26 then such ITC will be reported in GSTR 9 as under -</p> <ol style="list-style-type: none"> <li>1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25</li> <li>2. Reversal of same shall be reported in Table 7A (rule 37) or 7A1 (rule 37A) of GSTR 9 for FY 2024-25</li> <li>3. Reclaim shall <b>not to be reported</b> in table 8C and 13 of GSTR 9 for FY 2024-25</li> <li>4. Reclaim shall be reported in table 6H of GSTR 9 for FY 2025-26 (<b>in GSTR 9 of next Year</b>).</li> </ol>
		
10	Whether there are any changes in the reporting for table 6M as label has been changed from FY 2024-25	No. Label change to Table 6M has aligned it with the instruction of the notified form. As per the Instruction to the notified form the ITC claimed through ITC 01, 02 and 02A should be reported in Table 6M of GSTR 9.
11	What is table 8A excel and where it is available?	To facilitate the taxpayer, the amount auto populated in table 8A online, invoice wise details is being provided in excel sheet on the GSTR 9 dashboard AS ' <u><a href="#">DOWNLOAD TABLE 8A DOCUMENT DETAILS</a></u> '. Taxpayer can download and refer the invoices/DN/CN based on which amount is auto populated in the Table 8A online.

- To be continued next month

## 9. Ram Krishna Hari

2026 मध्ये अक्षय्य तृतीया रविवार, 19 एप्रिल 2026 रोजी साजरी केली जाईल. वैशाख शुक्ल तृतीया तिथी 19 एप्रिल रोजी सकाळी 10.49 वाजता सुरु होऊन 20 एप्रिल रोजी सकाळी 7.27 वाजता संपेल. पूजा आणि सोने खरेदीसाठी उत्तम मुहूर्त 19 एप्रिल रोजी सकाळी 10.49 पासून 20 एप्रिलच्या पहाटेपर्यंत असेल

या दिवशी सोन्याला जास्त मागणी असते., केवळ ते शुभ आहे म्हणून नाही तर ते उपयुक्त आहे आणि एक विवेकपूर्ण गुंतवणूक म्हणून त्याची चांगली प्रतिष्ठा आहे म्हणून देखील.

अक्षय्य तृतीयेलाs लाखो भारतीय सोने खरेदी करतात कारण ती एका नवीन चक्राची सुरुवात करते. या दिवशी, संपूर्ण भारतात सोने खरेदी केले जाते कारण ते तेथे सर्वोत्तम गुंतवणूक मानले जाते, कारण गुंतवणूक ही संपत्ती आणण्यासाठी असते. सोन्याच्या शुभतेव्यतिरिक्त, त्याच्या व्यावहारिकतेमुळे आणि एक सुज्ञ गुंतवणूक म्हणून त्याची प्रतिष्ठा असल्यामुळे या दिवशी सोन्याला जास्त मागणी असते.



Sun, 19  
Apr, 2026

### अक्षय्य तृतीया 2026 रोजी अन्न दान (अन्नदान) चे महत्त्व

अक्षय्य तृतीयेची संबंधित सर्वात आदरणीय परंपरांपैकी एक म्हणजे दानधर्म, विशेषतः अन्नदान. हिंदू धर्मग्रंथांनुसार, गरजूंना अन्न देणे हे एक पुण्यकर्म मानले जाते, जे केवळ भूक भागवण्यास मदत करत नाही, तर प्रचंड आशीर्वाद आणि पुण्य देखील मिळवून देते. असा विश्वास आहे की या शुभ दिवशी इतरांना भोजन दिल्याने शाश्वत समृद्धी आणि दैवी आशीर्वाद प्राप्त होतात.

पौराणिक कथेनुसार, या दिवशी भगवान विष्णूचे सहावे अवतार भगवान परशुराम यांचा जन्म झाला होता. म्हणूनच हा दिवस अक्षय्य तृतीया म्हणून साजरा केला जातो. या दिवशी परशुरामांची जयंती देखील साजरी केली जाते.



असे मानले जाते की या दिवशी, प्रसन्न होऊन भगीरथाची कठोर तपश्चर्या, गंगा माता स्वर्गातून पृथ्वीवर अवतरली.

या दिवशी माता अन्नपूर्णाचा जन्म झाला अशीही एक मान्यता आहे. म्हणूनच अक्षय्य तृतीयेच्या दिवशी स्वयंपाकघर आणि अन्नधान्याची पूजा करावी, असे म्हटले जाते.

## 10. You Wrote it

**Hearty Congratulations for 250th issue.**

= **Sudhir Rao** = 🙏 🌸

अगदी बरोबर आहे बऱ्याचवेळा आपणच बरोबर आहे असे वाटते पण समोरच्याची बाजू समजून विचार केला तर बरेच वाद कमी होतील...

योग व प्राणायाम आवश्यक आहे ..मी दररोज करतो...आपल्या फाईल मध्ये अत्यंत छान माहिती आहे

अनिकेत गोरवाडकर 🙏 🙏

Thanks & Regards

**Kundalwal and Son's**

Thank you 

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