

THE ORACLE

MANGALURU BRANCH (SIRC) E-NEWSLETTER

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From the desk of the Chairman

CA. Gautham Pai D.
Chairman – ICAI Mangaluru



Dear Member

Greetings of the day

The month of October has been an eventful one for the Mangaluru Branch, with numerous enriching activities taking place post the Tax Audit Season. We began with a One-Day Workshop on Tax Implications in Joint Development Agreements (JDA), covering both Direct and Indirect Tax perspectives. This workshop provided valuable insights for professionals working in real estate and development sectors.

In addition, a Seminar on Emerging Non-Audit Services and an informative session on Networking Guidelines were organized, helping members stay ahead in an evolving professional landscape. The Certificate Course on Artificial Intelligence also garnered great interest, with 50 members enhancing their understanding of this transformative technology.

We continued our efforts to support the Start-up ecosystem by organizing a special session under the Start-up CA Series, aimed at providing valuable guidance to professionals working with start-ups.

Looking ahead, November promises to be a month full of exciting initiatives. Our branch will be collaborating on joint events in Udupi, Shivamogga, Kannur, and Kanhangad, providing ample opportunities for learning and networking. The flagship event of the year, the National Conference – "DAKSH", will be held on December 12th and 13th at the Indiana Convention Centre in Mangaluru. We have lined up some of the best speakers who will share their knowledge and insights, making this a must-attend event.

Additionally, our members are gearing up for the International Study Tour to Nepal scheduled from November 16th to 22nd. A team of 40+ members will be part of this enriching experience, which promises to offer both professional and cultural learning.

We encourage all members to actively participate in these initiatives and continue to support the growth of our branch. Together, we can make this a year of learning, collaboration, and growth.

Thank you for your continued support and involvement. We look forward to your active participation in our upcoming events!

RCM impact on Accommodation provided by registered business entities/employers to employees



CA Nitesh Nayak

Queries or Feedback on this informative article can be shared to
niteshnayak@hnaindia.com or akshay@hnaindia.com

The 47th GST Council recommended the applicability of the reverse charge mechanism (RCM) on the rental services for accommodation received by registered entities under the Goods and Services Tax (GST) regime. Under this recommendation, when a registered business entity rents residential property for business purposes, the liability to pay GST would be for recipient of the service (registered entity) under reverse charge. This means that the registered entity must self-account for and pay the GST on the rent paid. The measure aims to ensure compliance and widen the GST tax base by capturing taxable services provided to registered businesses.

In 47th GST Council minutes of the meeting (Para No 18.13 to 18.14) Hon'ble from Haryana presented his suggestion for a threshold/exemption cap for house rent amount which would not be subject to GST, as small taxpayers would stop providing accommodation to employees. However, the council decided to deliberate further on this capping issue in the upcoming council meetings. During the 53rd GST Council meeting, a significant recommendation was made regarding accommodation services. The council proposed a GST exemption for rental accommodation when the value of the service does not exceed ₹20,000 per person per month, provided the accommodation is availed for a minimum continuous period of 90 days. This measure aims to benefit businesses and individuals using long-term lodging services.

This article revolves around whether exemption benefit as provided in 53rd GST Council can be stretched to rental accommodation provided to employees by registered business entities/ employer

Understanding of term "Residence" or "accommodation services":

In order to understand whether the premises is used as a 'residence' or as an 'accommodation service', one needs to understand the meaning of the term 'residence'.

The term 'Residence' is not defined under the GST law. Going by the general parlance, 'Residence' is a place in which a person lives or resides. In other words, if a person resides at a particular place as a place of his abode, then it would amount to his or her residence. This inter alia means that a place for temporary stay cannot be said to be used as a residence, it can at the most be an accommodation or lodging for some period of time but cannot be said to be one's residence. Cue in this regard can be taken from the erstwhile service tax law wherein, section 65(105) of the Finance Act, 1994 (prior to 2012), provides the definition of taxable service for services provided by hotels, inns, etc, which generally involves stay for shorter period as compared to permanent or considerable time of stay, provides that the said service is providing accommodation for a continuous period of less than 3 months. A guidance or benchmarking of 3 months can be taken from the above.

Taking cue from above, it can be stated that the intention of the law is to provide exemption in cases where the main intention of taking the premises on lease or rent is for a long-term stay. The same view is also in line with the view taken by Karnataka High Court in the case of Taghar Vasudev Ambrish 2022-TIOL-242-HC-KAR-GST.

In case of hotel accommodations (i.e., Lodges, Inns, Guest House etc):

The 47th GST Council has removed the exemption on accommodation services having value of supply lesser than INR, 1,000 per unit/per day or equivalent. The changes are explained below:

Value of a unit of accommodation per day	Up to 18.7.22	From 18.7.22
Less than INR 1000	Exempted	Taxable @12%-FCM
Between INR 1,000 to INR 7500	Taxable @12%-FCM	Taxable @12%-FCM
Above INR 7,500	Taxable @18%-FCM	Taxable@18%-FCM

GST Provision:

► In terms of section 9(3) of CGST Act r/w Sl.no 5AA of Notification no. 13/2017-CT(R), specifies certain services on which the recipient is liable to discharge GST under RCM which includes among other, services by way of renting of residential dwelling to a registered person.

► Sl.no 12A of Notification no. 12/2017-CT(R), provides exemption for supply of accommodation services having a value of supply less than or equal to 20,000 per person per month provided that the accommodation services is supplied for a minimum continues period of 90 days.

► Sl. No 9.1 to 9.4 of circular No. 228/22/2024-GST clarify the above exemption would be applicable services by way of hostel accommodation, services apartment/hotels booked for a minimum period of 3 months & having value of less then or equal to 20,000 per person per month.

► In terms of section 2(84) "person" includes-

- an individual;
- a Hindu Undivided Family;
- a company;
- a firm;
- a Limited Liability Partnership;
- an association of persons or a body of individuals, whether incorporated or not, in India or outside India;
- any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013);
- any body corporate incorporated by or under the laws of a country outside India;
- a co-operative society registered under any law relating to co-operative societies;
- a local authority;
- Central Government or a State Government;
- society as defined under the Societies Registration Act, 1860 (21 of 1860);
- (m) trust; and
- (n) every artificial juridical person, not falling within any of the above;

Note: As per notification No. 20/2024-CT dated 08 Oct 2024-Rule 47A to the CGST Rules would be effective from November 01, 2024. This new rule establishes a 30-day time limit for issuing tax invoices(self invoice) by recipients liable to pay tax under RCM for supplies received from unregistered persons.

Analysis

☒ RCM-Outward Liability

Keeping the above understanding of accommodation services & provision of GST Act, the following ambiguity in terms "per person "used in the exemption entry 12A of 12/2017-CT(R) arises:

1. Whether per person as defined in the aforesaid exemption entry, refers to the person as defined in the GST Act?

2. Whether per person as defined in the aforesaid exemption entry, refers to living persons/human being?

Let us take following illustration for better understanding:

1. A registered Partnership firm or company leases a residential space from any unregistered person for an employee to stay for a period of more than 3 months & where lease rentals are less than 20,000 per person per month. In such a situation exemption can be availed by such registered entity?

Note: Yes, as the exemption entry applies for individual/entity either way.

2. A registered Partnership firm or company leases a residential space from any unregistered person for 3 employees to stay for a period of more than 3 months & where lease rentals is 10,000 per person per month. In such situation monthly rental expenditure for said partnership firm or company would be INR 30,000. Whether still exemption can it be availed by such registered entity since per person per month limit of INR 20,000 is not exceeded or it would liable to GST under RCM?

Note: Yes, but disputable. Here the per-person per month limit of INR 20,000 is to be considered from the point of an individual person/human being & not the registered entity.

Eligibility of ITC on such RCM-outward liability

Section 17(2) of CGST Act 2017, where goods or services are partly used for taxable supply including zero-rated supply & exempt supply, credit would be allowed to the extent of inward supply utilized for making taxable outward supply including zero-rated supply.

Section 17(5)(g) of CGST Act 2017 restricts for availment of ITC on goods or services or both used for personal consumption.

Since the liability under RCM on residential dwelling arises only when it is rented for business use, the ITC of GST paid could be availed being in relation to business. Clarification also provided in 48th GST council meeting on levy only when it is in relation to business.

SEEMA GUPTA vs UNION OF INDIA & ORS (Delhi HC)

Facts of the Case:

The petitioner (being the proprietor of a registered entity) had rented out a residential dwelling for her own residence & not for the furtherance of business.

Issue Involved:

Where renting of residential property for own use in a personal capacity, is RCM required to be paid as per of notification number 05/2022-central tax rate.

Held/Judgement:

The present writ petition has been filed challenging Clause (A)(b) of the Notification No.05/2022-Central Tax (Rate) dated 13th July 2022, as unsustainable being ultra vires Article 14 of the Constitution of India and also beyond the powers conferred under the Goods and Services Tax Act, 2017 (GST Act)

HC held that renting of a residential dwelling by a proprietor of a registered proprietorship firm, who rents it in his/her own personal capacity for use as his/her own residence as well as not for use in the course or furtherance of the business of his/her proprietorship firm and such renting is on his/her own account and not that of proprietorship would be exempt from GST.

The following table depicts various scenarios under which GST would be applicable(FCM/RCM) for residential dwellings:

Sl. No	Land-Load	Tenant/lessee	Usage of premise	GST Applicability	Rule 47A -wef 1 st Nov 24
1.	Registered	Registered	Business	GST @18% under RCM (<u>w.e.f</u> 18.07.22)	Not Applicable
2.	Registered	Registered	Personal Residence	GST not applicable	Not Applicable
3.	Registered	Not Registered	Business	GST is payable under FCM	Not Applicable
4.	Not Registered	Registered	Business	GST @18% under RCM(<u>w.e.f</u> 18.07.22)	Applicable
5.	Not Registered	Registered	Personal Residence	GST not applicable	Not Applicable
6.	Not Registered	Not Registered	Any Purpose	GST not applicable	Not Applicable
❖ FCM-Forward Charge Mechanism. ❖ RCM-Reverse Charge Mechanism.					

Conclusion:

Authors' view based on the understanding of minutes of the of the GST council meeting as specified above, it appears GST council intends to provide an exemption for accommodation services provided for value up to 20,000 & where such services are availed for a minimum continues a period of 90 days irrespective of the mode of charge (Forward/Reverse) and extended the benefit to all small tax payers.

Where credit is fully eligible for registered entity/employee it is recommended to discharge RCM & avail ITC on such accommodation services.

However, where ITC is not fully available to the registered entity/employer following would be suggestions:

- 1.Make a representation to the GST council or the fitment comment of the council to clarify the on ambiguity arise on outward RCM liability as discussed in this article above.
- 2.Pay outward tax RCM liability & reverse ITC under protest till the time the said ambiguity is clarified by the GST council through circular or notification.

Disclaimer:

The views expressed in this article are personal to the authors and are an attempt to interpret the nascent GST law. We recommend professional assistance where required.

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5 Secrets to Revive Your CA Firm After Busy Season (You Won't Believe #3!)



CA. Rahul Bajaj

Busy season burnout is real. Discover how top Indian CA firms are rejuvenating their teams and preparing for year-round success.

As the dust settles on another hectic tax and audit season, CA firm leaders across India collectively exhale. The pressure may have subsided, but the real test begins now. How do you revive your team after the busiest months of the year, re-establish balance, and gear up for consistent year-round performance? Before you can say "GST reconciliation," it's time to shift gears from survival mode to revival mode. Let's explore how the most successful firms are bouncing back and setting themselves up for success in the months ahead.

1. The Great Digital Declutter

First things first, it's time to Marie Kondo your digital life. It's time for a digital declutter. Picture this: You're knee-deep in a sea of excel sheets, drowning in a tsunami of emails, and your WhatsApp is buzzing like a Delhi traffic jam. Sound familiar?

"Post-busy season, the key is to hit the reset button. Clear the clutter, both mental and digital. It's like giving your practice a good spring cleaning, but with less agarbatti and more gigabytes," quips Rohini Sharma, managing partner at a top Mumbai-based CA firm.

Quick wins:

- a. Archive completed audit files (yes, even the ones from 2015)
- b. Clear your inbox (all 17 of them)
- c. Update and organise your client database (no, your memory isn't that good)
- d. Organize a team debrief to review what went well and what didn't

Pro tip: Modern practice management tools can automate this process. It's like having a digital Marie Kondo for your firm!

2. Team Recharge: Beyond the Office Chai Break

Your team has been burning the midnight oil (and probably a few brain cells). Time to invest in their well-being!

Checklist for team revival:

- a. Organize a team outing (preferably somewhere without Wi-Fi)
- b. Implement "No Tax Talk Tuesday" (yes, there are other topics in the world)
- c. Offer learning opportunities or workshops on emerging topics like cryptocurrency taxation or AI in accounting (because even CAs need to learn new tricks)

- d. Introduce wellness initiatives like stress management workshops or yoga sessions
- e. Consider flexible working arrangements or remote work policies

Remember, a motivated team is your biggest asset. Treat them well, and they'll treat your clients even better.

3. The Client Charm Offensive

Now that you're not drowning in audits, it's perfect time to strengthen your client relationships. After all, "Atithi Devo Bhava" applies to clients too!

Action items:

- a. Send personalized thank-you notes (handwritten ones get extra points)
- b. Host a client appreciation event (samosas are mandatory)
- c. Identify opportunities for additional services (cha-ching!)

4. Tech Makeover: From Jurassic to Fantastic, Future-proofing Your Firm

If your firm's tech stack is older than the latest Bollywood remake, it's time for an upgrade.

Tech checklist:

- a. Evaluate your current software (Excel 2003 counts in era of Jurassic)
- b. Research cloud-based practice management solutions (because the cloud is where the cool kids hang out)
- c. Invest in cybersecurity (because "12345678" is not a secure password)
- d. Train your team on new tools and best practices

Remember, technology should simplify your life, not complicate it. Choose solutions that integrate well with your existing processes and offer robust support.

Did you know? According to a recent study, Indian firms that adopted automation saw a 30% reduction in billing delays and a 20% improvement in client satisfaction during peak seasons.

5. Strategic Planning: World Domination Plans (Or at Least Pan-India Expansion)

Time to think big! Where do you want your firm to be next year? In five years?

Strategic planning essentials:

- a. Identify growth opportunities (new service lines, geographical expansion)
- b. Set SMART goals (emphasis on the 'Achievable' part)
- c. Develop a marketing strategy (because even CA firms need to flex on social media)
- d. Plan for the next busy season (yes, already!)

The Bottom Line

Post-busy season revival isn't just about recovery; it's about reimagining your firm's future. By focusing on these key areas, you're not just preparing for the next busy season – you're setting the stage for year-round success.

Remember, the most successful CA firms in India aren't just number crunchers; they're trusted advisors, tech-savvy professionals, and masters of work-life balance (or at least they're trying to be). So, are you ready to transform your firm from surviving to thriving? The choice is yours. After all, in the words of a wise CA, "Balance sheets may be black and white, but success comes in all colors of the rainbow."

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Knowledge is Wealth: Best Books on Investing and Trading for Deepavali.



Mr. Prabhakar Kudva, Director, Samvitti Capital

- A Computer Science Engineer and a Business Management Graduate
- Astute active Investor and Trader since 15 years.
- One among 40 under 40 Investment managers by AIWMI (Association of International Wealth Management of India).
- Principal Officer and Fund Manager of the PMS Schemes that Samvitti manages.

As we celebrate Deepavali, the festival of lights, it's a great time to reflect on how knowledge illuminates our path to prosperity, especially in investing and trading. Just as Diwali celebrates wisdom, growth, and triumph over darkness, the journey of a successful investor is marked by informed decisions and a disciplined approach. Whether you're a beginner or an experienced investor, these timeless books offer insights to guide your financial journey. Here's a look at some of the best books on investing and trading, with a key quote from each to highlight its core teachings.

The Intelligent Investor by Benjamin Graham

Graham's *The Intelligent Investor* is a foundational text on value investing, emphasizing long-term strategies, intrinsic value, and the "margin of safety." Known as Warren Buffett's favorite book, it teaches readers to make informed decisions based on a company's fundamentals rather than reacting to market trends. This classic urges patience and discipline, making it essential for anyone looking to build lasting wealth in the stock market.

- **Quote:** "The individual investor should act consistently as an investor and not as a speculator."

A Random Walk Down Wall Street by Burton G. Malkiel

Malkiel's *A Random Walk Down Wall Street* introduces the efficient-market hypothesis, which suggests that it's nearly impossible to consistently outperform the market. Advocating for index funds and diversification, Malkiel argues that most investors will see better returns with a passive, long-term approach. This accessible guide is ideal for those interested in understanding market behavior and seeking a simple, sustainable investment strategy.

- **Quote:** "The stock market is like a giant laundry in which institutions take in large blocks of each other's washing... without rhyme or reason."

Market Wizards by Jack D. Schwager

Market Wizards is a collection of interviews with top traders of the late 20th century, offering insights into their unique strategies, discipline, and risk management techniques. Schwager's book captures the psychology behind successful trading, emphasizing the discipline and resilience required to succeed in volatile markets. This is a compelling read for anyone curious about the mindset of the world's most successful traders.

- **Quote:** "There is no single true path to success in trading. There are many ways to make money in the markets, but you must find a method that suits your personality."

Common Stocks and Uncommon Profits by Philip Fisher

In Common Stocks and Uncommon Profits, Fisher advocates for growth investing through a deep understanding of a company's strengths, industry position, and management quality. He emphasizes analyzing a company's competitive advantages, making it a must-read for long-term growth investors. Warren Buffett has cited Fisher's influence, making this book an enduring classic.

- **Quote:** "The stock market is filled with individuals who know the price of everything, but the value of nothing."

Reminiscences of a Stock Operator by Edwin Lefèvre

Written in 1923, Reminiscences of a Stock Operator is a fictionalized account of the life of Jesse Livermore, one of history's greatest speculators. The book explores trading psychology, emotional discipline, and risk management. Its insights into human behavior and the mental demands of trading make it a timeless read, still relevant today for those who want to understand the mental discipline needed in trading.

- **Quote:** "The desire for constant action irrespective of underlying conditions is responsible for many losses in Wall Street even among the professionals."

One Up on Wall Street by Peter Lynch

In One Up on Wall Street, legendary investor Peter Lynch advocates for individual investors to leverage their personal knowledge. Lynch believes investors can spot winning stocks by observing trends in their daily lives, often before Wall Street catches on. With a straightforward, common-sense approach, this book is perfect for beginners looking to find profitable companies they know and trust.

- **Quote:** "Know what you own, and know why you own it."

The Little Book That Still Beats the Market by Joel Greenblatt

Joel Greenblatt's The Little Book That Still Beats the Market introduces a "magic formula" for investing in quality companies at low prices. The book simplifies value investing with a step-by-step strategy, making it particularly helpful for beginners. Greenblatt's formula-based approach provides a structured way to identify undervalued stocks and avoid emotional pitfalls, promoting disciplined, long-term investing.

- **Quote:** "The secret to investing is to figure out the value of something – and then pay a lot less."

Trading for a Living by Dr. Alexander Elder

Trading for a Living combines technical analysis, trading psychology, and risk management. Elder, a psychiatrist-turned-trader, explains how understanding one's own psychology and maintaining discipline are as crucial as mastering market patterns. This comprehensive guide is invaluable for traders who want to balance analytical skills with emotional control for long-term success in volatile markets.

- **Quote:** "The goal of a successful trader is to make the best trades. Money is secondary."

The Little Book of Common Sense Investing by John C. Bogle

Bogle's The Little Book of Common Sense Investing champions low-cost index funds as the most effective path to long-term wealth. As the pioneer of the first index fund, Bogle's philosophy is straightforward: avoid high fees and focus on a diversified, passive strategy. This book is ideal for those seeking a simple, cost-effective approach to investing with proven results.

- **Quote:** "Don't look for the needle in the haystack. Just buy the haystack!"

How to Make Money in Stocks by William J. O'Neil

In How to Make Money in Stocks, O'Neil introduces the CAN SLIM strategy, which blends fundamental and technical analysis to identify high-growth stocks. The method is accessible and backed by years of data, making it suitable for investors looking to combine short-term gains with long-term growth potential. This book provides a structured approach to stock selection, ideal for growth-focused investors.

- **Quote:** "What seems too high and risky to the majority generally goes higher, and what seems low and cheap generally goes lower."

Conclusion

These ten books cover a range of investing and trading philosophies, from value and growth investing to technical analysis and psychology. They provide invaluable lessons on patience, discipline, risk management, and long-term planning. As you embark on your financial journey or seek to refine your investment strategies this Diwali, these books can serve as guiding lights, helping you navigate market complexities and achieve sustainable growth.

In the spirit of Diwali, let these insights illuminate your financial journey, just as the diyas light our homes. Remember, successful investing and trading are lifelong pursuits that require continuous learning and self-discipline. This Diwali, let knowledge be your greatest asset in the journey to prosperity.

SAVE THE DATE
NATIONAL CONFERENCE
DAKSH
EMPOWERING PROFICIENCY, SHAPING FUTURE

DECEMBER
12th & 13th
2024
Thursday & Friday

VENUE:
Indiana Convention Centre,
Jeppia Mogaru, NH-66,
Mangaluru

Organised by
Professional Development
Committee of ICAI

Hosted by
Mangaluru Branch
of SIRC of ICAI

CPE Credit - 12 Hours

MORE DETAILS SOON

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(Setup by an Act of Parliament) **INDIA**

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NATIONAL CONFERENCE

Organised by
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Committee of ICAI

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Mangaluru Branch
of SIRC of ICAI

December 12th & 13th, 2024, Thursday & Friday
Indiana Convention Centre, Jeppia Mogaru, NH-66, Mangaluru

**Why wait till 30th Nov 2024?
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DELEGATE FEE INCLUSIVE OF GST FOR MEMBERS			
Registration	Members	Young Members*	Students
Upto 30 th Nov	4,130/-	3,840/-	750/-
From 1 st Dec	4,790/-	4,130/-	750/-

(Young Members are those who have not attained the age of 30 years as on 01.01.2024)

12 Hours CPE Credit

The month gone by – October 2024

15.10.2024 - Start-Up CA Series - Session 5

Presented by **SHINE** **75** **CA** **INDIA**

SHINE Foundation in partnership with
The Institute of Chartered Accountants of India
Mangaluru Branch (SIRC)
presents

Startup - CA Series

Date:
15th Oct
Tuesday
6:30 PM to 8:00 PM
Mode: Online

Session V
**Understanding Term Sheets and
Investor Agreements**
Effective Agreements, Enrichment Theme

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18.10.2024 - Emerging Non-Audit Services & an insight into Networking Guidelines

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(Setup by an Act of Parliament)

SKILLS ENRICHMENT OF CA'S WITH SPECIAL REFERENCE TO ETHICAL LEADERSHIP FOR A SUSTAINABLE FUTURE

Organized by
The Ethical Standards Board & the Professional Skills Enrichment Committee, ICAI

Hosted by
Mangalore Branch (SERC)

Resource Person

CA. Ajay M. V.
Partner, Company & Tax
Chartered Accountant

Topic: Emerging Non-Audit Services & an insight into Networking Guidelines

08th October, Friday
9.30 a.m. - 12.30 p.m.
ICAI Branch, Mahaveer Road, Mangalore

Delegates Fee: ₹200/- (plus GST)
Register at:
www.mangalore-icai.org

CPE Credit 3 HOURS

CA. GAUTAM P. D.
Chairman

CA. DANIEL MARSH PERERA
Secretary



22.10.2024 - One Day Workshop on Tax Implications on JDA's and Real Estate Transactions

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(Setup by an Act of Parliament)

MANGALURU BRANCH (SERC)

ONE DAY WORKSHOP
on Tax Implications on JDA's & Real Estate Transactions

Resource Person

Dr. Anand S.
Partner, Tax & Accounts
Tax India & Property

Resource Person

CA. Divyanshu P.
Partner, Tax & Accounts
Tax India & Property

02nd October, Saturday
9.30 a.m. - 12.30 p.m.
ICAI Branch, Mahaveer Road, Mangalore

Delegates Fee: ₹200/- (plus GST)
Register at:
www.mangalore-icai.org

CPE Credit 3 HOURS

CA. GAUTAM P. D.
Chairman

CA. DANIEL MARSH PERERA
Secretary



25.10.2024 - AICA Level - 1 Certificate Course

