



The Institute of
Chartered Accountants of India
(Set up by an Act of Parliament)



Thiruvananthapuram Branch (SIRC)

NEWS LETTER

SEP 2025 EDITION

(Private Circulation Only)

Wishing you all a very
HAPPY ONAM



CHAIRMAN'S MESSAGE

Dear Professional Colleagues,

As we celebrate the joyous festival of Onam, I extend my heartfelt wishes to you and your families. This season of unity, prosperity, and togetherness reminds us of the values that strengthen our profession and our community.

This year, our Onam celebrations at the Branch were conducted in grandeur like never before, creating beautiful memories of camaraderie and cultural spirit among members and students alike. I thank each one of you for making it a resounding success.

It also gives me immense pride to note that our branch successfully conducted Financial & Tax Literacy (FTL) programmes for CRPF and Kudumbashree members. These initiatives mark a significant milestone, as they extend the reach of our profession to society at large, fulfilling our responsibility beyond numbers and compliance.

As we move into the audit season, it is time to gear up with renewed energy and focus. The Branch is planning a dedicated session on Corporate Law in the coming week, along with study circle meetings on Income Tax and Corporate Law, to support members in staying updated and confident during this demanding period.

I sincerely thank all members for your unstinted support, cooperation, and active participation in every initiative of the Branch. I also welcome your constructive criticism and valuable suggestions, which are essential for the upliftment of the Branch and its activities.

Let us continue to work together, balancing celebration with professional excellence, and make this year one of growth, learning, and shared success.

Wishing you and your families a very Happy and Prosperous Onam!

Warm regards,

CA. Nikhil R Kumar

Chairman

Thiruvananthapuram Branch (SIRC)

SECRETARY'S MESSAGE



Dear Esteemed Professional Colleagues,
Warm Greetings!

It is my privilege to present a succinct summary of the initiatives and programs undertaken by the Thiruvananthapuram Branch of the Institute of Chartered Accountants of India in August 2025

The month began with a one-day workshop on Insolvency and Bankruptcy code: Issues in tax arrears recovery and tax payments for customs and GST officers on 01-08-2025 which was handled by Ms. Sudha Koka IRS, Pr. ADG, Bengaluru.

Amidst the pressing difficulties faced by the citizens, the IT Help Desk at the Income-tax Office stands as a reliable support system, helping them find the way forward. Our members CA Geetha Venugopal, CA Shanthi Krishnakumar & CA Smruthi took the lead in spearheading the IT Help Desk.

A national conference on GST was hosted by our branch after a decade on the 8th and 9th of August 2025 at Forte Manor, Thiruvananthapuram. It was inaugurated by Sri. Raju Narayana Swamy IAS, Principal Secretary to Government of Kerala with a thought-provoking speech. CA Rajendra Kumar P, CCM and Chairman of GST & Indirect Taxes Committee, CA Babu Abraham Kallivayalil, CCM, CA Deepa Varghese, Secretary SIRC of ICAI joined the inaugural ceremony. Distinguished speakers such as CA Bharat Kumar N.K., Sr. Adv. J K Mittal, CA Viral M Khandhar, Sr. Adv. Sujit Ghosh, Srivatsan IRS, CA Soman N L, CA Unnikrishnan M spoke in the national conference. The conference was a grand success.

Our cricket team participated in the Inter branch cricket tournament held at Alappuzha on 09th and 10th August 2025.

We conducted a series of Career counselling programmes at Bharatiya Vidya Bhavan, Monvila, NSS Peruthanni, Government HSS Vilavoorkal, Government HSS Kulathummel, DVMNM HSS Maranalloor by CA Josh Joseph. CA Sunitha Rebecca also assisted in the programme. Also, an investor awareness programme was led by CA Sreeram Sekhar.

The national flag was hoisted by our chairman at the branch premises on 15-08-2025. The members joined the occasion to commemorate the sacrifices made by the freedom fighters.

A tax audit seminar was conducted by SICASA Thiruvananthapuram on 16-08-2025 for the student fraternity. The classes were handled by CA Arun Rajan, CA Arjun S Ajay and CA Sreeram Sekar.

A seminar was conducted at the Park Centre, Technopark on 19-08-2025 on the topic "An unconventional path to business growth - SME Listing simplified". CA Ranjit Karthikeyan spoke on pre-listing readiness, Sri. Ramakrishna Iyengar S, merchant banker spoke on listing process and road map and Sri. Himanshu S, NSE representative spoke on opportunities after listing. The seminar was inaugurated by Col. Sanjeev Nair (Rtd), CEO, Technopark.

SECRETARY'S MESSAGE CONTINUOUS

The 77th SIRC conference was conducted at Chennai. More than 60 members from Thiruvananthapuram branch registered for the conference.

A workshop on personal finance for CRPF personnel was conducted on 25-08-2025 at the Group Centre, CRPF, Pallipuram, Thiruvananthapuram organised by The financial and tax literacy directorate of ICAI. CA Arun P Krishna, Ms. Dhanya and CA Muraly Krishnan took sessions for the CRPF personnel on tax, investor awareness and cyber frauds.

A financial literacy workshop named One PG One process for Kudumbashree PG members were conducted at our branch on 26-08-2025 in association with Kerala State Kudumbashree Mission and Financial and tax literacy directorate. CMA Prasanna Kumar S, CA Arun P Krishna and CA Anil Kumar Parameswaran handled the session. The event was a huge success.

A one-day tax audit seminar was held at the branch on 28-08-2025. CA Rani M R handled the session. The seminar was inaugurated by CA Piyush Sohanrajji Chhajed, CCM and Chairman of Direct Taxes committee. CA Pankaj Shah, Vice Chairman, Taxation Audits Quality Review Board and CA Babu Abraham Kallivayalil, CCM joined the ceremony. The onam celebrations in the branch included Athapoo competition among firms, thiruvathira dance by lady members, onam song, presence of Maveli, vadam vali, uri adi and other games. The members dressed up in traditional attire created a festival mood in the branch. A sewing machine was given to a lady to support her to create a livelihood for her family. CA Babu Abraham Kallivayalil did the honours.

The SICASA Thiruvananthapuram held as part of National Talent Search branch level competitions on Drama, musical instruments and sketching on 30-08-2025 at the branch premises.

Our sincere thanks go out to the members, speakers, and dignitaries whose contributions were instrumental in making these initiatives a success. We warmly look forward to your ongoing support and enthusiastic participation in the days ahead

Jai Hind! Jai ICAI!

Warm Regards,

CA. Rajesh A
Secretary
Thiruvananthapuram Branch (SIRC)

GST: HOSPITALITY SECTOR KEY ISSUES



Hotels & Restaurants

Pre-GST

Sale of Food v Service

GST

Schedule II

Sch II 6

(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

Sch II 6

The following composite supplies shall be treated as a supply of services, namely: —

(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

Rate & ITC

- Rate Notification 11/2017-CT (Rate)
- Tariff based rate of tax
- Conditional ITC

Definitions

"Restaurant service" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

"Outdoor catering" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

"Hotel accommodation" means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation

Rate

7

Heading 9963
(Accommodation,
food and beverage
services)

²⁹[(i) Supply of 'hotel accommodation' having value of supply of a unit of accommodation ^{29a}***] less than or equal to seven thousand five hundred rupees per unit per day or equivalent.

6

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(ii) Supply of 'restaurant service' other than at specified premises

2.5

Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]

(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than—

2.5

Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]

(a) suppliers providing 'hotel accommodation' at 'specified premises', or

(b) suppliers located in 'specified premises'.

(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than—

2.5

Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]

(a) suppliers providing 'hotel accommodation' at 'specified premises', or

(b) suppliers located in 'specified premises'.

(vi) Accommodation, food and beverage services other than (i) to (v) above

9

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Explanation.—

(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.

(b) This entry covers supply of 'restaurant service' at 'specified premises'.

(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven

Rate

- | |
|--|
| thousand five hundred rupees per unit per day or equivalent. |
| (d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'. |
| (e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.] |

Premises & Tariff

Specified Premises and 'DECLARED TARIFF'

Declared Tariff Omitted for accommodation in 2018

However Still was linked for rate decision for restaurant

Declared Tariff omitted for restaurant from 2025

Specified Premises and 'DECLARED TARIFF'

Pre-Amendment

"Declared tariff" means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

"Specified premises" means premises providing "hotel accommodation" services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent

Specified Premises

Post Jan-2025

"Specified premises",

for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;"

Issues

ITC - Explanation (iv) - scope and impact

Declared Tariff v Additional inclusions-Impact on rate for tax on room and food

Declared Tariff - Multiple rates/Declaration by third parties

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SNAPS OF NATIONAL GST CONFERENCE



Two days GST National Conference on 08 & 09 August 2025 at Forte Manor, Thiruvananthapuram



One Day Workshop on Entities under IBC Proceedings | 01 Aug2025



Study Circle Meeting | 13 Aug2025



CPE seminar in Association with Kudumbasree | 26 Aug2025





Our branch receiving the Second Best branch award at SIRC conference



Our branch receiving the Best branch SICASA award at SIRC conference



FTL Programme at CRPF Pallipuram| 25 Aug2025



15 Aug2025 | Independence Day

SNAPS OF ONAM CELEBRATION



ONAM Celebration with Maveli | 28 Aug 2025



Guests are Feasting Eyes on Athapookalam



Chendamelam on behalf of Onam Celebration



Onam Celebrations with Thiruvathira & Vadamvali



HELP DESK @ INCOME TAX OFFICE

MONTH OF AUGUST



Greetings For

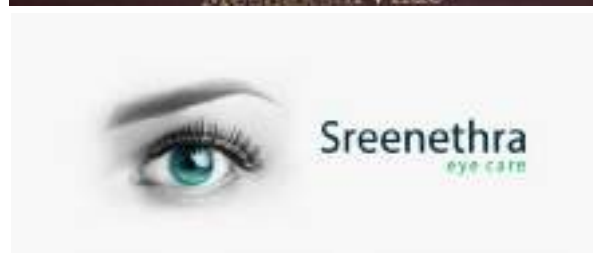
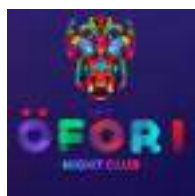
Birthday Celebrants

1	Sep	KUMARA SIMHAN THAMPI R
2	Sep	HARI KRISHNAN
5	Sep	ANAND MURALI JAYALAKSHMI
8	Sep	SUBRAMONI J
9	Sep	AAKASH S S
10	Sep	ABHIJITH RAJEEVAN PILLAI
10	Sep	AUGUSTINE CYRIAC KOCHUPURACKAL
10	Sep	BRUNO PEREIRA
10	Sep	KESAVANALLA PERUMAL PILLAI K N
10	Sep	ROSHAN VENUGOPAL
12	Sep	SHASTRI GOVIND BALASUBRAMANIAN
14	Sep	ANJU MARIAM MATHEW
15	Sep	PADMANABHAN R
15	Sep	SANDEEP C B
15	Sep	THAJUDEEN M
16	Sep	GN NAIR
19	Sep	SYAM SEKHAR P S
19	Sep	JAYASANKAR S R
20	Sep	AJITH KUMAR
21	Sep	PANKAJAKSHAN C G
23	Sep	SONIA S BABU
23	Sep	VENKITACHALAM RAMASWAMY IYER
25	Sep	SATYAVAGEESWARAN NARAYANAN
28	Sep	KIRAN S
30	Sep	SIMPSON KOSHY SIMON

Institutional PARTNERS*

Thiruvananthapuram Branch (SIRC)

*Discounts are Applicable only for ARS Members





THIRUVANANTHAPURAM BRANCH (SIRC)



Invitation for **ARTICLES / WRITEUPS**

Articles / Writeups are hereby invited from members on any key topics to be published in the upcoming e-Newsletter. Members may kindly send their articles to trivandrum@icai.org with cc to icaityvm@gmail.com with the subject line "Article for Newsletter" on or before the 02nd of the following month along with mentioned details:


1. Name
2. Membership Number
3. Contact Number
4. E-mail id
5. Photo
6. Article in docx format

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