



The Institute of Chartered Accountants of India
(Setup by An Act of Parliament)
THIRUVANANTHAPURAM BRANCH (SIRC)



NEWS LETTER

JAN 2026
New Year Edition
Private Circulation Only



CHAIRMAN'S MESSAGE

Dear Esteemed Members,

At the outset, I extend my warm New Year greetings to all our members and their families. May the year 2026 bring you good health, professional fulfillment and continued success in all your endeavours.

As we step into the new year, I wish to place on record my sincere appreciation and gratitude to each one of you for the unstinted support extended to the Managing Committee over the past year. Your active participation and encouragement enabled the Branch to successfully conduct a wide spectrum of professional, financial, and tax literacy programmes, Faculty Training Programmes (FTP), career counselling initiatives, national and residential conferences, numerous CPE seminars, post-qualification courses, workshops and several student-centric programmes. Many of these initiatives have not only contributed to capacity building among members and students but have also significantly enhanced the image and visibility of ICAI as a socially responsive and professionally vibrant institution.

Looking ahead, the month of January 2026 assumes particular significance. In view of the enactment of the New Income-tax Act, 2025, which is undoubtedly the need of the hour, the Branch proposes to conduct focused technical sessions on the new law for the benefit of members. These sessions are intended to provide a clear and practical understanding of the new provisions and their implications, thereby enabling members to serve their clients and other stakeholders with greater confidence and clarity.

The Managing Committee remains committed to continuous improvement and to aligning the Branch's activities with the evolving expectations of members. In this regard, I earnestly request your constructive criticism, valuable feedback and suggestions, which will help us further refine our initiatives and deliver greater value to the fraternity.

I look forward to your continued cooperation and active participation in the programmes of the Branch in the coming year as well. Together, let us strive to uphold the highest standards of professionalism and contribute meaningfully to the growth and prestige of our profession.

With warm regards and best wishes for a successful year ahead,

CA. Nikhil R Kumar
Chairman
Thiruvananthapuram Branch (SIRC)



SECRETARY'S MESSAGE

Dear Esteemed Professional Colleagues,

Warm Greetings!

It is with great privilege that I present a concise account of the initiatives and activities undertaken by the Thiruvananthapuram Branch of the Institute of Chartered Accountants of India during December 2025.

The IT Help Desk at the Income Tax Office functioned as a key support mechanism in addressing increasing public challenges and facilitating effective resolutions. The initiative was efficiently led and monitored by our members, CA Vinod Johny, CA Athul P J, CA Dhanya V S, and CA Hari Krishnan R S.

The 6-day certificate course on Ind AS beginning from 15-11-2025 which was a great support to the members in the industry as well as in practice concluded in the first week of December.

We again conducted AI Level I certification course on 11th, 12th and 13th of December for the benefit of the members which drew huge response from the members.

Our members participated in Navaratna conference at Kannur on 12th and 13th of December which was jointly held by nine branches of Kerala. The conference gave a platform to network and exchange views with the speakers as well as with the leaders of the profession.

We hosted the sub regional conference on 20-12-2025 at Hotel Hilton Garden Inn, which was inaugurated by the past president CA G Ramaswamy. The Central council member CA Babu Abraham Kallivayalil along with the chairperson, SIRC, CA Revathy S Raghunathan, Secretary SIRC, CA Deepa Varghese, and Regional Council Member, SIRC, CA Rekha Uma Shiv addressed the members. CA G Ramaswamy, CA Deepa Varghese and CA Dr. Gopal Krishna Raju took technical sessions for the members.

We also conducted a study circle meeting on 23-12-2025 by CA Parvathi V on GSTR-9 and 9C.

We place on record our sincere appreciation for the invaluable contributions of all members, speakers, and dignitaries, which significantly contributed to the success of these initiatives. We look forward to your continued support and enthusiastic participation in the times ahead.

Jai Hind! Jai ICAI!

Warm Regards,

CA. Rajesh A
Secretary
Thiruvananthapuram Branch (SIRC)



THE PERFECT CHARTERED ACCOUNTANT... THE OMNIPRESENT INSPIRING GURU

CA. N. SUBBIAH

The distinguished and exalted professional accomplishments of many a great Chartered Accountant lie etched in the glorious history of our Institute, which is actually the story of their austere discipline and espousal of the highest values in every aspect of their professional life. The Thiruvananthapuram Branch has churned out many such eminent personalities, whose professionalism is worthy of profound adulation and devoted emulation by the future generations. They were exemplary personalities, and their career uniformly exhibit a phenomenal sense of purpose and fulfilment to the relentless pursuit of professional excellence, as an end in itself.

Shri N. Subbiah, the eminent Chartered Accountant of the Thiruvananthapuram Branch of ICAI, was one such illustrious professional, whose career spanning four decades and more, is the veritable acme of professional excellence. If one were to sum up his stature as a professional, suffice it to say that he began from the top and stayed there throughout.

Shri Subbiah preferred to see the profession more as a penance and never allowed his vision of the profession to be whittled down to a mere career, occupation or even passion. He would see the profession as the very purpose of his life, and for him, the other considerations were either incidental or ephemeral. Endowed as he was with such a strong ideological orientation, he could traverse challenges with ease and no doubt, he was striding about with immaculate success.

His knowledge in the practice of accounting, auditing and taxation was phenomenal and he had the uncanny knack of perfect articulation, so essential for the practice. He was a key speaker in many of the seminars and workshops and played a leading role in the active dissemination of knowledge during the late '70s when the Accounting Standards Board was constituted and during the late '80s, when the Accounting Standards were made mandatory. His speeches, writings and commentaries were lauded for their erudite exposition of the subject with precision and clarity.

His annual Finance Budget Commentary was acclaimed for its analytical depth and insightful interpretation of the law. Also he contributed in the leading business dailies with thought provoking analysis, paving the way for law makers to make substantial amendments in law. Such was his mastery over the subject. With his gigantic stature built over long years of eminent tax practice, he virtually served as a Brand Ambassador of the Institute before the Authorities and Tribunals. He was the last word in the subject of Agriculture Tax, Cess on Rubber Products, Sales Tax on latex Rubber, which was a main source of taxation in Kerala

Early Life and Education.

Shri Subbiah was born on May 12, 1937 at Thycaud in Thiruvananthapuram, to Smt. and Shri A.K. Narayana Iyer, in the house next to the Thycaud Sastha Temple, which belonged to his great grandfather. This large building now houses the Professional Courier office. Shri Subbiah's father Shri Narayana Iyer was a Registered Accountant (RA) and a contemporary of Late CA Venkatachalam Iyer. He had his schooling and early education at Thiruvananthapuram and later graduated from the Madras University after passing B.Sc Degree in Zoology in the year 1957. He did his CA internship with M/s Suri & Co, Chartered Accountants during the period from 1958 to 1962 and passed the CA Final Examination in 1962. After completing his stint as a Qualified Assistant with M/s Suri & Co, he became a partner of that firm in 1967 and took his retirement in 2004, becoming one of the professional luminaries of his time. It is yet another of his remarkable achievements that more than fifty of his articled students had become qualified Chartered Accountants, who carry on his legacy of professional excellence, in both the areas of industry and practice.

With all the tall achievements to his credit, the greater success of his profession however lies in his ability to inspire generations of Chartered Accountants who saw him as an exceptional personality and a leader, who would always hold the profession above everything else

My memories of the Leader and as I see him today.

My personal memories of Shri Subbiah start with my occasional meetings at the ICAI branch at Uthsavamadam Buildings, in the early 80s. The branch, during those days had barely seventy members. But he always wielded the baton and orchestrated the members in his most effective and sweet manner. One such meeting and his mild coercive push made me accept the onerous responsibility of becoming the Treasurer of the branch, later Secretary and then the Chairman. He had his plans well thought out for the Branch activities, as well for the branch building. It is his dream fulfilled, where he used his friendship with the ICAI President, Shri P.A.Nair. He coaxed his partners to join him in funding the Suri Centenary Hall. Not satisfied with this huge contribution, Shri Subbiah set up a scholarship programme for meritorious students, with his personal endowment of another big sum

My visits to his office at Suri & Co., M.G.Road, were mostly for seeking advice to manage the Branch and to conduct study meetings and conferences. His epoch making speech in reply to the Industry Minister's Industrial Policy Resolution of Kerala Government, was so severe, that the Minister left the meeting in a huff.

Shri Subbiah's post- retirement routine is largely confined to his daily visits to the Padmanabha Swamy Temple, which he does with the utmost religious fervour and tenacity. Till a few years back, his long walks through the narrow lanes of Chalai Bazar and across the busy East Fort junction , took him to the Temple, not once, but twice every day. One would always see this bare bodied fair skinned person doing the rounds of the large veranda of the Temple. He likes to fight with his age and always comes victorious. For him, as the old saying goes, "Age is only a Number". Though, he has retired from his office, he keeps updated with the latest in his pet subjects and is often sought after for his opinion on tricky legal matters. He never misses any conference or meetings at ICAI Trivandrum, despite having to brave acute pain in his back and in his legs.

His wife Smt. Lalitha is his constant companion in his daily activities, which is centered inside their beautiful house in Valia Chalai Street. She is his true compatriot. I hasten to believe that they are today's Shiva Parvathy.

Many of our members keep visiting him as often as possible. My wife and I gatecrash most of the months to indulge in long chats and we come out of his home, much enlightened.

Jai HIND

Jai ICAI



CA. P.K. Shiva Raman

DIGITAL PERSONAL DATA PROTECTION ACT, 2023

APPLICABILITY, OPPORTUNITIES AND CHALLENGES

FOR CHARTERED ACCOUNTANTS



Applicability of the DPDP Act, 2023

CA. PANIKAR PINKY NARAYAN

The Digital Personal Data Protection Act, 2023 (DPDP Act) was passed by Parliament and received Presidential assent on 11 August 2023. The Act's operational framework was enabled by the **Digital Personal Data Protection Rules, 2025**, which were notified in **November 2025**, and certain provisions (including the establishment of the Data Protection Board of India) were brought into force on **13 November 2025**. The Rules chart out **phased compliance timelines** – with some obligations requiring compliance over a period that may extend up to 18 months – giving entities time to align with new data protection obligations.

The Act applies in the following cases:

- Where personal data is processed within the territory of India, and such data is collected in digital form or collected offline and subsequently digitized.
- Where personal data is processed outside India, if such processing is connected with any activity related to offering goods or services to individuals (Data Principals) located in India.

Accordingly, even foreign entities with no physical presence in India may be subject to the DPDP Act if they process digital personal data of individuals located in India while offering goods or services.

Exemptions from Applicability

The DPDP Act does not apply to:

- Personal data processed by an individual for personal or domestic purposes.
- Personal data that is made publicly available by the Data Principal or by any person who is legally required to make such data public under Indian law.

Key Provisions of the DPDP Act, 2023

The DPDP Act establishes a consent-based framework for processing personal data. Data Fiduciaries are required to obtain free, specific, informed, and unambiguous consent from Data Principals, except in certain legitimate use cases permitted by the Act. The Act grants Data Principals various rights, including the right to access personal data, seek correction or erasure of data, nominate another person to exercise rights, and avail grievance redressal

DIGITAL PERSONAL DATA PROTECTION ACT, 2023

APPLICABILITY, OPPORTUNITIES AND CHALLENGES

FOR CHARTERED ACCOUNTANTS

For enforcement, the Act establishes the Data Protection Board of India. The Act also introduces the concept of Significant Data Fiduciaries, who are subject to additional compliance obligations such as appointment of a Data Protection Officer, periodic data protection impact assessments, and independent data audits.

Penalties and Fines under the DPDP Act

The DPDP Act prescribes stringent monetary penalties for non-compliance. Depending on the nature and gravity of the contravention, penalties may extend up to ₹250 crore. Key penalty provisions include:

- Failure to take reasonable security safeguards to prevent personal data breaches – penalty up to ₹250 crore.
- Failure to notify the Data Protection Board or affected Data Principals of a personal data breach – penalty up to ₹200 crore.
- Non-fulfilment of obligations relating to children's data – penalty up to ₹200 crore.
- Repeated violations of the Act or non-compliance with Board directions may attract cumulative penalties.

These provisions underscore the importance of robust data protection governance and compliance mechanisms.

Opportunities for Chartered Accountants

The DPDP Act opens significant professional opportunities for Chartered Accountants due to their expertise in audit, assurance, compliance management, governance, and risk assessment.

Chartered Accountants can provide data protection compliance advisory services, including DPDP readiness assessments, data flow mapping, gap analysis, and implementation of consent management and privacy governance frameworks.

Privacy and data protection audits represent a major emerging practice area. Significant Data Fiduciaries are required to conduct independent audits, creating a direct statutory opportunity for assurance professionals. CAs can perform compliance audits, review security controls, assess third-party data sharing arrangements, and evaluate breach response mechanisms.

DIGITAL PERSONAL DATA PROTECTION ACT, 2023

APPLICABILITY, OPPORTUNITIES AND CHALLENGES

FOR CHARTERED ACCOUNTANTS

CAs can also assist organizations in integrating data protection into enterprise risk management and internal control systems. This includes designing access controls, segregation of duties, data retention mechanisms, and monitoring frameworks aligned with DPDP requirements.

Policy formulation is another key opportunity area. Chartered Accountants can assist in drafting privacy policies, data retention and deletion schedules, consent notices, vendor data processing agreements, and incident response and breach management policies.

Further, CAs can conduct employee training and awareness programs to ensure organization-wide compliance and reduce the risk of data breaches caused by human error.

Chartered Accountants may also act as or support Data Protection Officers, including providing outsourced DPO services to small and medium enterprises, startups, and entities that lack in-house compliance expertise.

Challenges for Chartered Accountants

While the opportunities are substantial, certain challenges exist. Data protection compliance is interdisciplinary and requires knowledge of information technology, cybersecurity controls, and evolving legal interpretations.

Chartered Accountants may need to invest in continuous upskilling through certifications and training in information systems audit, data protection, and cyber risk management.

The dynamic nature of technology and regulatory guidance also necessitates close coordination with IT and legal professionals to deliver effective and compliant solutions.

Conclusion

The Digital Personal Data Protection Act, 2023 represents a transformative shift in India's regulatory and compliance landscape. For Chartered Accountants, it creates a new and expanding professional domain closely aligned with the profession's core strengths. By proactively embracing DPDP compliance opportunities and addressing the associated challenges through upskilling and collaboration, CAs can play a critical role in enabling lawful data processing while strengthening trust, accountability, and governance in the digital economy.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)



CA. SREEKANTH S

The professional conduct of a Chartered Accountant (CA) is governed by a strict Code of Ethics, which places significant emphasis on the principle of restraint regarding self-solicitation and professional advertising. At the heart of this ethical framework lies the maxim: "A man must stand erect and not be kept erect by others" (Marcus Aurelius). This maxim encapsulates the expectation that a CA's success should originate from the respect garnered through their **professional talent, skill, and reputation** rather than through canvassing or self-publicity.

In this regard, the Code of Ethics underscores that the satisfaction and trust of clients serve as the most effective and dignified form of advertisement for a professional. By upholding these standards, Chartered Accountants are expected to rely on their merit and the confidence they inspire, ensuring that their professional standing is maintained through ethical conduct and not by promotional activities.

Professional Misconduct in relation to Chartered Accountants in Practice

PART I OF FIRST SCHEDULE

A Chartered Accountant in practice shall be deemed to be guilty of professional misconduct, if he: -

Clause (5):

secures, either through the services of a person who is not an employee of such chartered accountant or who is not his partner or by means which are not open to a chartered accountant, any professional business:

Provided that nothing herein contained shall be construed as prohibiting any arrangement permitted in terms of items (2), (3) and (4) of this Part.

The impact of this clause goes by the dictum mentioned above which is aptly applicable in the case of a Chartered Accountant

A Chartered Accountant must not seek work through a person who is not his employee or partner or by means which are not open to a Chartered Accountant.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

The work will follow him due to the respect that he commands for his professional talent, and skill and by the confidence he is able to inspire by his reputation.

All forms of canvassing on that account are regarded unethical and are prohibited.

It may further be noted that the acts of partners and employees of the Firm towards securing professional work are subject to the provisions of Clauses (6) and (7) of Part-I of First Schedule of Chartered Accountants Act, 1949.

Clause (6):

solicits clients or professional work either directly or indirectly by circular, advertisement, personal communication or interview or by any other means.

Provided that nothing herein contained shall be construed as preventing or prohibiting –

- (i) any chartered accountant from applying or requesting for or inviting or securing professional work from another chartered accountant in practice
- (ii) a member from responding to tenders or enquiries issued by various users of professional services or organisations from time to time and securing professional work as a consequence.

In continuation to the previous **clause (5)** this clause further enjoins on a member not to solicit professional work by means of advertisement, circular, personal communication or interview or by any other means.

The members should not adopt any indirect methods to advertise their professional practice with a view to gain publicity and thereby solicit clients or professional work.

Such a restraint must be practised so that members may maintain their independence of judgement and may be able to command the respect of their prospective clients

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

Some forms of soliciting work which the Council has prohibited are :

Sl No	Head	Restriction	Exception
A	Advertisement and Notes in the press	Members are expected to refrain from advertising in a way that solicits work or may be construed as offering or seeking to undertake professional assignments.	A member may request another Chartered Accountant in practice for professional work may advertise changes in partnerships or dissolution of a firm, or of any change in the address of practice and telephone numbers permitted to issue a classified advertisement in the Journal/Newsletter of the Institute
B	Application for empanelment for allotment of audit and other professional work	Make roving enquiries by applying to any such organization for having his name included in any such panel.	Where the existence of such a panel is within the knowledge of a member, a CA is free to write to the concerned organization with a request to place his name on the panel such as in the case of government departments, government Companies/ corporations, courts, co-operative societies and banks and other similar institutions
C	Responding to Tenders, Advertisements and Circulars	Do not respond to tenders for services reserved solely for Chartered Accountants, such as audit and attestation Not applicable where minimum fee of the assignment is prescribed in the tender document	members may respond to tenders and requests made by users of professional work
D	Issue of Greeting Cards or Invitations	issue of greeting cards or personal invitations by members indicating their professional designation, status and qualifications etc	the designation "Chartered Accountant" as well as the name of the firm may be used in greeting cards, invitations for marriages and religious ceremonies and any invitations for opening or inauguration of office of the members, change in office premises and change in telephone numbers, provided that such greeting cards or invitations etc. are sent only to clients, relatives and friends of the members concerned
E	Advertisement for Silver, Golden, Platinum or Centenary celebrations	To advertise the events organised by a Firm of Chartered Accountants	Chartered Accountants Firms may publish in newspaper or newsletter the advertisement for Silver, Golden, Diamond, Platinum or Centenary celebrations

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

SI No.	Head	Restriction	Exception
F	Sponsoring Activities	Not permitted to sponsor an event	However, sponsorship from members and firms in certain Continuing Professional Education (CPE) events may be approved. Members sponsoring activities relating to Corporate Social Responsibility may mention their individual name with the prefix "CA". However, the mention of Firm name or CA Logo is not permitted
G	Advertisement of Teaching/Coaching activities by members	members are advised to abstain from advertising their association with Coaching /teaching activities through hoardings, posters, banners and by any other means	Members may put, outside their Coaching /teaching premises, sign board mentioning the name of Coaching/teaching Institute, contact details and subjects taught therein only
H	Sharing Firm Profile with prospective Client	Not permitted to share Firm profile with a prospective Client	It is in response to a proposed client's specific query, and otherwise not prohibited to be used by the client
I	Television or Movie Credits	Exhibition of name is not made differently as compared to other entries in the credits.	Sharing name of the member or Firm of Chartered Accountants for inclusion in Television or Movie Credits
J	Soliciting professional work by making roving enquiries	It is not permissible for a member to address letters, emails or circulars specifically to persons who are likely to require services of a Chartered Accountant since it would tantamount to advertisement	--
K	Seeking work from Professional Colleagues	The issue of an advertisement or a circular by a Chartered Accountant, seeking work from professional colleagues on any basis	Exception as given in (A) above
L	Scope of representation which an auditor is entitled to make under Section 140(4) of the Companies Act, 2013	Right to make representation should not be used an opportunity to secure needless publicity directly or indirectly for his continuance as auditor	Right to make representation letter should merely set out in a dignified manner how he has been acting independently and conscientiously through the term of office and may, in addition, indicate if he so chooses, his willingness to continue as auditor if reappointed by the shareholders

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

SI No.	Head	Restriction	Exception
M	Acceptance of original professional work by a member emanating from the client introduced to him by another member	A member should not accept the original professional work emanating from a client introduced to him by another member	If any professional work of such client comes to him directly, it should be his duty to ask the client that he should come through the other member dealing generally with his original work.
N	Giving Public Interviews	Public interviews or to the press or at any forum, the members should ensure that, it should not result in publicity	Giving any public interviews or to the press or any forum
O	Members and/or firms who publish advertisements under Box numbers	Members/Firms are prohibited from inserting advertisements for soliciting clients or professional work under box numbers in the newspapers	--
P	Educational Videos, Audios or podcasts	Videos, audios or podcasts of educational nature uploaded on the internet should not contain any contact details or website address	Videos, audios or podcasts of educational nature may be uploaded on the internet. The designation "Chartered Accountant" as well as the name of the firm, wherein the member is a partner/ proprietor may be mentioned

Clause (7):

Advertises his professional attainments or services, or uses any designation or expressions other than chartered accountant on professional documents, visiting cards, letter heads or sign boards, unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute of Chartered Accountants of India or of any other institution that has been recognised by the Central Government or may be recognised by the Council

Provided that a member in practice may advertise through a write up, setting out the services provided by him or his firm and particulars of his firm subject to such guidelines as may be issued by the Council.

This clause prohibits advertising of professional attainments or services of a member. However, the services can be advertised in a restricted way through a write up subject to the Guidelines of the Council issued from time to time

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

SL No	Restriction	Description
1	Other Designations	<p>It is improper for a Chartered Accountant in practice to state on his professional documents that he is an Income-tax Consultant, Cost Accountant, Company Secretary, Cost Consultant or a Management Consultant.</p> <p>He/she is not entitled to use the designation "Corporate Lawyer" must not use the designation such as 'Member of Parliament', 'Municipal Councilor' nor any other functionary in addition to that of Chartered Accountant.</p> <p>A member empaneled as Insolvency Professional or Registered Valuer can mention "Insolvency Professional" or "Registered Valuer" respectively on his visiting card and letter head</p>
2	Permission to mention qualifications of certain Institutions	Chartered Accountants - Australia and New Zealand (CAANZ), Institute of Chartered Accountants of Nepal (ICAN), Malaysian Institute of Certified Public Accountants (MICPA), Chartered Professional Accountants of Canada (CPA Canada), Chartered Professional Accountants of Australia (CPA Australia), South African Institute of Chartered Accountants (SAICA), Institute of Certified Public Accountants (CPA Ireland) and Institute of Chartered Accountants in England and Wales (ICAEW)
3	Date of setting-up practice	The date of setting up the practice by a member or the date of establishment of the firm on the letter heads and other professional documents etc. should not be mentioned
4	Practice as Advocate	Members of the Institute in practice who are otherwise eligible may practice as advocates subject to the permission of the Bar Council but in such case, they should not use designation 'Chartered Accountant' in respect of the matters involving the practice as an advocate
5	Practice as Company Secretary/Cost Management Accountant	Members of the Institute in practice who are otherwise eligible may also practice as Company Secretaries and/or Cost Management Accountants. Such members shall, however, not use designation/s of the aforesaid Institute/s simultaneously with the designation "Chartered Accountant".
6	Mention of Firm name except on Professional Documents	<p>It is not proper for a Firm of Chartered Accountants to use the designation 'Chartered Accountant' except on professional documents, visiting cards, letter heads or sign boards and under the circumstances clarified under Clause (6) (Point E above).</p> <p>However, an individual member may use the prefix "CA" with his name</p>
7	Notice in the Press relating to the Success in an Examination	Notice in the press relating to the success in an examination of an individual candidate, should not contain any element of undesirable publicity either in relation to the articled/audit assistant or an employee or the member or the firm with whom he was served

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

SL No	Restriction	Description
8	Reports and Certificates	While issuing reports and certificates a Chartered Accountant should ensure the extent and manner of publication of certificates are limited to what is necessary to serve its proper purpose. They should use letterhead of their Firm for issuing reports and certificates
9	Appearance of Chartered Accountants on Electronic Media (including Internet)	Members may appear on television, films and Internet and agree to broadcast in the Radio or give lectures at forums and may give their names and describe themselves as Chartered Accountants. Special qualifications or specialized knowledge directly relevant to the subject matter of the programme may also be given. Firm name may also be mentioned
10	Important Appointments or views of Public Importance	Publicity is permitted for appointments to positions of local or national importance or for the views of members on matters of similar importance. Mention of the membership of the Institute is desirable in such cases. What should be aimed at is to achieve suitable publicity for the Institute and its members generally Reference to the professional firm of the member should not be given
11	Organising Training Courses, Seminars etc. for his staff	A Chartered Accountant in practice holding training courses, seminars etc. for his staff may also invite the staff of other Chartered Accountants and clients to attend the same. Undue prominence should not be given to the name of the Chartered Accountant in any booklet or document issued in connection therewith. A Chartered Accountant in practice conducting webcast may invite his staff, the staff of other Chartered Accountants, his clients and acquaintances to attend the same. However, no invite should be sent to other persons, although there would be no bar on others to attend
12	Writing Articles or Letters to the Press	Members writing articles or letters to the Press on subjects connected with the profession may give their names and use the description Chartered Accountant as well as name of the firm in which he is a partner or proprietor
13	Size of Sign Board	Regarding the size of sign board, the members should exercise their own discretion and good taste keeping in mind the appropriate visibility and illumination (limited to the sake of visibility) Use of glow signs or lights on large-sized boards as is used by traders or shopkeepers is not permissible A member can have a name board at the place of his residence with the designation of a Chartered Accountant, provided it is a name plate or name board of an individual member and not of the firm

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

SL No	Restriction	Description
14	Public Announcements with details of Directors	<p>The use of the expression 'Chartered Accountant' is permissible.</p> <p>The member must ensure that descriptions about his expertise, specialisation and knowledge in any particular field or other appellations or adjectives are not published with his name.</p> <p>Particulars about directorships held by the member in other Companies can be given.</p> <p>The name of the firm of Chartered Accountants in which the member is a partner, should not be given</p>
15	Network Firms and Networking Guidelines	<p>Network amongst the Firms registered with the Institute is permitted.</p> <p>The firms constituting a Network are permitted to mention the name of Network on all professional stationery.</p> <p>It is not permissible for the Firms to join Networks not registered with the Institute (by whichever name called).</p>
16	Use of Logo	<p>The use of logo/monogram of any kind/form/ style/design/colour etc. whatsoever on any display material or media e.g. paper stationery, documents, visiting cards, magnetic devices, internet, sign board, by the members in practice and/or the firm of Chartered Accountants, is prohibited</p>
17	CA India Logo	<p>ICAI came up with a unique logo which could be used by all members, whether in practice or not which encapsulates the current beliefs, attitudes and values of the profession.</p> <p>The Council has decided that use of CA logo in the stamp is permissible, subject to CA logo guidelines</p>

COUNCIL GUIDELINES FOR ADVERTISEMENT, 2008

Guidelines No.1-CA (7)/Council Guidelines/01/2008 (Updated up to February, 2020)

FOR THE MEMBERS IN PRACTICE

(Issued Pursuant to Clause (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949.)

Members may advertise through a write up setting out their particulars or of their firms and services provided by them in such a manner as to maintain the profession's good reputation, dignity and ability to serve the public interest.

"write up" means the writing of particulars in contemporary form according to the information given in the Guidelines setting out the services, rendered by the Members or firms and any writing or display of the particulars of the Member(s) in Practice or of firm(s) issued, circulated or published by way of print or electronic mode or otherwise including in newspapers, journals, Directories, magazines and websites, which include social Networking Websites (in Push as well as in Pull mode) in accordance with the Guidelines

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

The write-up shall comply with the following conditions:

- It shall be honest and truthful.
- There shall be no exaggerated claims for the services offered
- It must not make any disparaging references or unsubstantiated comparisons to the work of others.
- It should not be of a nature that may bring the profession into disrepute.
- It should not contain testimonials or endorsements concerning Member(s) or the fees charged.
- It should not contain any information about achievements /awards (except the awards given by the Central or State Governments or Regulatory bodies) or any other position held, or accreditation(s) granted by any organisation.
- Monogram of any kind or use of any kind of catch words is not permissible.
- It must not be violative of any provisions of Chartered Accountants Act, 1949, Chartered Accountants Regulations, 1988, Code of Ethics, 2020 or any Guideline of the Council

While advertising the services or details of Firms, the write-up may include the following information

For Members	For Firms
(i) CA.....Name	(i) Name of the Firm Chartered Accountants
(ii) Membership No. with Institute	(ii) Firm Registration No. with Institute
(iii) Age	(iii) Year of establishment.
(iv) Date of becoming ACA	(iv) Professional Address(s) registered with the Institute (both Head Office and Branches)
(v) Date of becoming FCA	(v) Working Hours
(vi) Date from which COP held	(vi) Tel. No(s)/Mobile No./Fax No(s)
(vii) Recognized qualifications	(vii) E-mail
(viii) Languages known	(viii) No. of partners
(ix) Telephone/Mobile/Fax No.	(ix) Name of the proprietor/partners and their particulars on the lines allowed for a member as stated above including passport style photograph.
(x) Professional Address	(x) CA Logo
(xi) Website	(xi) Details of Employees (Nos. -)
(xii) E-mail	(a) Chartered Accountants -
(xiii) CA Logo	(b) Other professionals -
(xiv) Passport style photograph	(c) Articles/Audit Assistants
(xv) Details of Employees (Nos. -)	(d) Other employees
(a) Chartered Accountants -	
(b) Other Professionals -	
(c) Articles/Audit Assistants	
(d) Other Employees	

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

For Members	For Firms
(xvi) Names of the employees and their particulars on the lines allowed for a member as stated above.	(xii) Names of the employees of the firm and their particulars on the lines allowed for a member as stated above.
(xvii) Services provided	(xiii) Services provided:
(a)	(a)
(b)	(b)
(c)	(c)
(xviii) Position held as Director or Managing Director in a Management Consultancy Company registered with the Institute.	(xiv) Affiliation with a Network registered with the Institute The write-up may have the Signature, Name of the Member/ Name of the Partner signing on behalf of the firm, Place and Date.
(xix) Names of the client, and nature of assignment handled, subject to permission of the client. However, for the purpose of services which are exclusively reserved for Chartered Accountants, only client name may be mentioned.	(xv) Names of the client, and nature of assignment handled, subject to permission of the client. However, for the purpose of services which are exclusively reserved for Chartered Accountants, only client name may be mentioned.

Website of the CA Firms/Network Firms/Alliance Firms

The Council has approved the detailed guidelines for posting the particulars on Website by Chartered Accountant(s) in practice, firm(s) of Chartered Accountants in practice and/or Network/Alliance of firms registered with ICAI: - The Chartered Accountants and/or Chartered Accountants' Firms or Network/Alliance of firms registered with ICAI would be free to create their own website.

The following stipulations will be applicable on such websites: -

1. The actual format of the Website is not being prescribed, nor any standard format of the website is being given to provide flexibility to the Members.
2. The websites may run on **Pull as well Push technology**.

However, for **services which are exclusively reserved for Chartered Accountants, only pull model will be permitted** to ensure that any person who wishes to locate the exclusive services of Chartered Accountants or Chartered Accountants' firms would only have access to the information and the information should be provided only on the basis of specific "pull" request

3. None of the information contained on the website be circulated on their own or through e-mail or by any other mode or technique except on a specific "pull" request.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

4. The Chartered Accountants would also not issue any circular or any other advertisement or any other material of any kind whatsoever by virtue of which they solicit people to visit their website.

The Chartered Accountants would, however, be permitted to mention their website address on their professional stationery and email.

5. The Network/Alliance of firms registered with ICAI should display their Registration Number on the Website.

The model adopted for Networking (i.e., Alliance Model, Network Model, or Lead Firm Model) should also be mentioned.

6. The following information may be allowed to be displayed on the Firms / Members' Network/Alliance of firms registered with ICAI Websites:

(i) Member/Trade/Firm name/ Network/Alliance of firms registered with ICAI.

(ii) Year of establishment.

(iii) Member/Firm's Address (both Head Office and Branches)

Tel. No(s)

Fax No(s)

E-mail ID(s)

(iv) Nature of services rendered

(v) Exclusive services to be displayable only on specific "pull" request

(vi) Partners

[Note: Network/Alliance of firms registered with ICAI may mention Firm wise details]

Partners Name	Year of Qualification	Other Qualification(s)	Tel. Off. -Direct Res. Mobile E-mail address	Area of Experience

(vii) Details of Employees

Professional	Others	Name	Designation	Area of experience

(viii) Job vacancies for the Chartered Accountant/firm of Chartered Accountants (including Articleship).

(ix) No. of articled assistants.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

Names of the client, and nature of assignment handled, subject to permission of the client.

Services which are exclusively reserved for Chartered Accountants, only client name may be mentioned.

Fee charged cannot be given.

Fees charged may be disclosed on the website only where it is required by a regulator, whether constituted under a statute, in India or outside India

7. The Network/Alliance of firms registered with ICAI should update any changes in its constitution, including the entry or exit of any Firm from the Alliance/Network.

No information about any entity that is not part of the Alliance/Network will be mentioned on the Website.

8. Display of Passport style photographs of persons associated with the Firm/ Network/Alliance of firms registered with ICAI and photo gallery of professional event(s) organized by the firm registered with ICAI or any professional event(s) where lectures are delivered by the partners / proprietor of the Firm is permitted.

9. The members may include blogs, articles, professional information, bulletin boards, professional updation and other matters of larger importance or of professional interest on the website.

Educational videos on topics of professional relevance are permissible.

10. Chat rooms can be provided which permit chatting amongst members of the ICAI and between Firms/ Network/Alliance of firms registered with ICAI and its clients.

The confidentiality protocol would have to be observed.

The Firms can provide document management facility with distinct login and password facility to the clients to access copies of their documents on the Firm website.

11. The Firm can provide link of its page on Social Networking site.

However, the members should not solicit people to visit or like their respective page(s) on such social Networking site.

12. The members/firms can provide online advice to their clients who specifically request for the advice whether free of charge or on payment.

13. The details on the Website should be so designed that it does not amount to soliciting client or professional work.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

14. The Website should ensure adequate secrecy of the matters of the clients handled through Website.
15. No Advertisement in banner or any other nature will be permitted on the Website.
16. The website should be befitting the profession of Chartered Accountants and should not contain any information or material which is unbecoming of a Chartered Accountant.
17. The website may provide a link to the website of ICAI, its regional councils and branches and the Website of Govt./Govt. Departments/Regulatory authorities/other Professional Bodies.
18. The Website address should be as near as possible to the individual name/trade name, firm name of the Chartered Accountant in practice or firm of Chartered Accountants in practice or name of Network/Alliance of firms registered with ICAI.

It should not amount to soliciting clients or professional work or advertisement of professional attainments or services.

The Ethical Standards Board (ESB) of ICAI will decide in case there is any difficulty.

19. The website should mention the information which is not at material variance from the information as per the ICAI's records

Online Third-Party Platforms

Non-Chartered Accountants' firms, corporates including banks, finance Companies and newspapers have set up their own websites providing advisory services on taxation and other areas where Chartered Accountants are rendering professional service.

Some of such websites may request Chartered Accountants or Chartered Accountants' firms to provide consultation and advice through their websites.

No other service, besides consultancy and advice can be rendered through such websites.

Contact address of the Chartered Accountant concerned shall not be provided.

Website shall not contain any material which advertises professional achievements or status of such Chartered Accountant except making a statement that they are Chartered Accountants.

The name of Chartered Accountants' firm with suffix "Chartered Accountants" would not be permitted.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

Application based Service provider Aggregators

It is not permissible for members to list themselves with online Application based service provider Aggregators.

Members are encouraged to use the "CA Connect", listing portal on the platform of the Institute

Specialized Directories for limited circulation

The name, description and address of member (or firm) may appear in any directory or list of members of a particular body in which the names are listed alphabetically.

For a specialised directory or a publication such as a "Who's Who" (including those compiled on purely local basis), a member should use his discretion in supplying information, bearing in mind the nature and purpose of the publications.

In addition to his name, description and address and those of his firm, a member may give where appropriate, directorships held and reasonable personal details and may state his outside interests.

He should not, however, give the names of any of his clients

Exemptions

A special exemption has been made as regards publication of the name and address of a member or that of his firm, with the description Chartered Accountant(s), in an advertisement appearing in the press in the following circumstances.

The advertisement should not be displayed more prominently than is usual for such advertisements.

The name of the member or that of his firm with the designation Chartered Accountant(s) appears in type not bolder than the substance of the advertisement.

(a)Advertisement for recruiting staff in the member's own office.

(b)Advertisement inserted on behalf of clients requiring staff or wishing to acquire or dispose of business or property.

(c)Advertisement for the sale of a business or property by a member acting in a professional capacity as trustee, liquidator or receiver.

CHARTERED ACCOUNTANTS AND ADVERTISING

(Excerpts from the Exposure draft issued by ICAI)

When advertising for staff, it is desirable that members should avoid the expression such as “a well-known firm”, since this would savour of advertisement. Similar considerations apply to advertisements for articled assistants.

The advertisements should not contain any promotional element, nor should there be any suggestion that the services offered by the Chartered Accountant or his firm are superior to those offered by other accountants.

In conclusion, the outlined exemptions and guidelines serve to maintain the integrity and professionalism of Chartered Accountants in India, especially regarding advertising practices. By adhering to these standards, members ensure that their communications remain within ethical boundaries, avoiding undue promotion and safeguarding the reputation of the profession. Ultimately, such measures foster trust and uphold the values expected from Chartered Accountants both within their practice and in the broader business community



AUDIT BY TAX AUTHORITIES UNDER SEC. 65 OF GST ACT, 2017 (CONTD..)

ARUN S NAIR

1.The preparatory activities done by the officials prior to audit under Sec.65 of the GST Act, 2017.

1.1 Seeking information:

The Department may maintain a Master File for the selected Registered Taxable Person (RTP). This information is compiled in a format known as **Taxpayer at a Glance (TAG) or the Registered Person Master File (RPMF)**. The TAG provides a concise profile of the selected RTP, encompassing details relating to registration, filing of returns, availment of input tax credit (ITC), payment of taxes, and other relevant information, including exceptional or risk-related reports.

1.2 Issuance of Notice in FORM GST ADT-01

Once the case file is allotted to a designated Audit Officer or Audit Team, a notice for conducting the audit shall be issued to the auditee in **FORM GST ADT-01**. The intimation of audit, in FORM GST ADT-01, must be served on the taxable person at least 15 working days prior to the commencement of the audit, in accordance with Section 65(3) of the CGST Act and Rule 101(2) of the CGST Rules. Preferably, FORM GST ADT-01 should be issued within five (05) working days from the date of allotment of the case file to the Audit Officer or Audit Team.

It has been observed that requiring an auditee with a large volume of business to produce all books of accounts and records on the very first day of audit causes inconvenience to both the auditee and the auditor. Moreover, it is neither practical nor feasible for an Audit Officer to examine all documents with equal depth during a single sitting. Accordingly, it is advisable to require the Registered Taxable Person (RTP) to keep all books of accounts and records readily available for examination during the course of the audit and to produce them in a phased or staggered manner, as determined by the Audit Officer.

However, in cases, where the volume of business is not significant, the relevant documents and records may be asked to be produced on the first day of hearing as scheduled in FORM GST ADT-01

AUDIT BY TAX AUTHORITIES UNDER SEC. 65 OF GST ACT, 2017 (CONTD..)

Furthermore, the Audit Officer may send -

- a letter seeking mutual assistance to complete the audit in a focused manner
- a questionnaire to the RTP for providing information required for audit
- a list of documents / statements and books of accounts to be produced for the purpose of audit.

1.3 Pre-audit desk review

This constitutes the first phase of the audit programme and is carried out in the office by the Audit Officer. This process should be completed prior to the first date of appearance of the auditee, as specified in **FORM GST ADT-01**. The objective of this phase is to enable the Audit Officer to familiarize themselves with the nature of the auditee's business in relation to the information already available on record.

This review gives a clarity to the audit team regarding:

- Reason(s) for selection.
- Profile of the auditee.
- Broad types of supply involved.
- Business pattern of the auditee i.e. nature of goods and/or services dealt along with classification.
- Return filing & tax compliance pattern of the auditee in GST for the period under audit.
- Analysis of business operations as declared by the auditee in the GST Returns in the light of other data sources available in the GST portal itself.
- Analysis of business operations as declared by the auditee in the GST Returns in the light of secondary data sources

2. Conduct of Audit, Audit Findings and Finalisation of Audit

6.1 Commencement of Audit

As per the **Explanation to Section 65(4) of the CGST/SGST Act, 2017**, the commencement of audit refers to the later of the following two events:

1. The date on which the **records and other documents**, as called for by the tax authorities, are **made available by the registered person**, or
2. The date on which the **audit is actually instituted** at the place of business of the registered person.

AUDIT BY TAX AUTHORITIES UNDER SEC. 65 OF GST ACT, 2017 (CONTD..)

Accordingly, where an audit is initiated through the issuance of **Form GST ADT-01**, and the auditee furnishes all the requisite records and documents on the **first date of hearing**, the audit shall be deemed to have commenced on that date.

Further, the **GST Administration** may, in appropriate cases, decide to conduct the audit **remotely**, either for an individual auditee or for a class of auditees, in the interest of public health, optimal utilization of audit resources, facilitation of taxpayers, or for any other reason that is fair and equitable.

6.2 Examination of Books of Accounts and Records

The examination of books of accounts and records involves the **verification of data and information**, as well as the **detailed scrutiny of documents** submitted by the registered taxable person (RTP) during the course of audit, in accordance with the points identified in the audit plan.

This stage constitutes the **most critical component of the audit process**, as the entire outcome of the audit largely depends upon a **systematic, thorough, and well-planned examination** of the books of accounts and records.

6.2.1 Examination of Indicative Parameters

The examination of indicative parameters forms an integral part of the **verification of books of accounts and records** during the course of audit. Key areas of examination include:

- **Registration / Migration Analysis**
- **Return Analysis**
- **Ratio Analysis**

6.3 Communication of Discrepancies Noticed

Upon examination of the books of accounts and records during the course of audit, the Audit Officer records all observations relating to possible areas of non-compliance or lapses identified during the audit.

Where a discrepancy is based on any circular, clarification, notification, or instruction issued by the Central Government, State Government, the Commissioner, or the Board, the same shall be clearly and specifically cited. Similarly, where audit findings rely upon judicial precedents, including decisions of Hon'ble Courts, the Authority for Advance Rulings, or Appellate Authorities, such references shall be explicitly mentioned

AUDIT BY TAX AUTHORITIES UNDER SEC. 65 OF GST ACT, 2017 (CONTD..)

In cases where discrepancies arise due to differences between **information disclosed in returns** and that **ascertained from books of accounts or supporting documents**, the same is clearly brought out in the communication, along with the **resultant tax implications**.

The **audit findings** shall be finalized and **communicated to the Registered Taxable Person (RTP) within thirty (30) days** from the conclusion of the audit. The auditee may submit a **written reply or explanation**, supported by relevant documentary evidence and factual details, if deemed necessary.

The auditee shall be provided a **minimum period of seven (07) days** from the date of receipt of the draft audit report to furnish his or her response.

The Audit team preferably communicate the observations in **electronic form** and shall also **inform the auditee about the provisions relating to voluntary compliance**. The auditee has to discharge the tax liability voluntarily by making payment through **Form GST DRC-03** during the course of audit

6.4 Draft Audit Report and Approval Thereof

The **Audit Officer** shall clearly record, in the **working papers**, the replies and explanations submitted by the auditee in response to the audit findings communicated to them.

After due consideration and evaluation of the auditee's reply, the Audit Officer shall prepare a **Draft Audit Report (DAR) for internal administrative purposes only**. The DAR is not intended to be shared with the auditee.

The Draft Audit Report shall be placed before the **authority competent to sanction the audit plan** for examination and perusal. In cases where the **total amount of tax due exceeds the prescribed monetary threshold**, the DAR shall be submitted to the **appropriate higher authority** along with a **brief narration of the proposed demand** for perusal and approval.

6.5 Final Audit Report

The **Audit Officer** shall finalize the audit findings and prepare the **Final Audit Report** in Form **GST ADT-02** after **due consideration of the reply furnished by the auditee**, as provided under **Rule 101(4)**, and the deliberations held during the **Audit Monitoring and Committee Meetings (MCM)**.

After issuing the FAR, the Audit Case will have to be closed.

AUDIT BY TAX AUTHORITIES UNDER SEC. 65 OF GST ACT, 2017 (CONTD..)

Conclusion

Audit by tax authorities under **Section 65 of the CGST Act, 2017** is a crucial instrument to verify the correctness of self-assessed tax declarations and ensure adherence to GST law. Through a structured, risk-based and transparent process, GST audit helps in detecting non-compliance, safeguarding government revenue, and promoting voluntary compliance among taxpayers. Overall, it strengthens the integrity, accountability, and effectiveness of the GST framework



GST

Jan - 10

- GSTR - 7 - TDS for Dec 2025
- GSTR-8 TCS for Dec 2025

Jan - 11

- GSTR - 1 - Monthly Filers

Jan -13

- GSTR -1/IFF - Quarterly Filers under QMRP

Jan - 20

- GSTR-3B (For Dec) - Monthly Filers
- CMP-08 Statement cum challan for composition tax payers (Oct - Dec 2025)

Jan - 22

- GST Challan Payment (For Dec) - Quarterly filers under QRMP

LABOUR LAW

Jan 15

- PF Payment (For Dec)
- ESIC Payment (For Dec)

RBI (FEMA)

Jan - 15

- ECB-2 Return (For Dec)

INCOME TAX

Jan - 07

- TDS/TCS PAYMENT - For deductions/collections of Dec

Jan - 31

- TDS Return for Oct - Dec 2025

1. **Auto Suspension of GST Registration due to Non-Furnishing of Bank Account Details as per Rule 10A**

As per Rule 10A, taxpayers (except those registered under TCS, TDS, or Suo-moto registrations) must furnish their bank account details within 30 days of grant of registration or before filing details of outward supplies in GSTR-1 or IFF, whichever is earlier.

The following updates have been implemented on the GST Portal with respect to Rule 10A:

- **Automatic Suspension:**

If a taxpayer fails to furnish bank account details within 30 days of registration, the system will automatically suspend the registration. The suspension order can be viewed at: Services > User Services > View Notices and Orders.

- **Adding Bank Account Details:**

Taxpayers can add bank account details through a non-core amendment by navigating to: Services > Registration > Amendment of Registration (Non-Core Fields).

- **Automatic Dropping of Cancellation Proceedings:**

Once bank account details are furnished, cancellation proceedings will be automatically dropped by the system.

- **Manual Option to Drop Proceedings:**

If the cancellation proceedings are not dropped automatically on the same day after adding bank details, the taxpayer can manually initiate the process using the “Initiate Drop Proceedings” button available at: Services > User Services > View Notices and Orders > Initiate Drop Proceedings.

UPDATES: **G S T** January 2026

- **Exemptions:**

Furnishing bank account details is not mandatory for OIDAR and NRTP taxpayers. However, for OIDAR taxpayers who select "Representative Appointed in India" as 'Yes', furnishing bank account details is mandatory.

2. Advisory on reporting values in Table 3.2 of GSTR-3B

1. Table 3.2 of Form GSTR-3B captures the inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders out of the total supplies declared in Table 3.1 & 3.1.1 of GSTR-3B and is auto-populated from corresponding supplies declared in GSTR-1, GSTR-1A, and IFF in the requisite tables.
2. It is to inform you that from **November-2025 tax period onwards**, value of supplies auto-populated in Table 3.2 of GSTR-3B from the returns/forms mentioned above, shall be made **non-editable**. The GSTR-3B shall be filed henceforth with the system generated auto-populated values only in table 3.2.
3. Further, in case any modification/amendment is required in the auto-populated values of Table 3.2 of GSTR-3B, then the same can be done through GSTR-1A for the same tax period. The values thus reported in GSTR-1A shall change the auto-populated values of table 3.2 in GSTR-3B instantly and the taxpayers can file their GSTR-3B with the updated values. Moreover, the amendment of such supplies can always be reported in Form GSTR-1/IFF filed for subsequent tax periods.
4. To ensure that GSTR-3B is filed accurately with the correct values with no hassle of frequent amendments, it is advised to report the correct values in GSTR-1, GSTR-1A, or IFF. This will ensure the auto-populated values in Table 3.2 of GSTR-3B are accurate and compliant with GST regulations

UPDATES: **G S T** January 2026

FAQ's

- **What are the recent changes related to reporting supplies in Table 3.2?**

Starting from the November 2025 tax period, the auto-populated values in Table 3.2 of GSTR-3B for inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders will be non-editable, and taxpayers will need to file their GSTR-3B with the system-generated auto-populated values only.

- **How can I rectify values in Table 3.2 of GSTR-3B if incorrect values have been auto-populated after November 2025 period onwards due to incorrect reporting of the same through GSTR-1 ?**

If incorrect values are auto-populated in Table 3.2 after November 2025, then the taxpayers need to correct the values by making amendments through Form GSTR-1A for the same tax period. The values thus reported in GSTR-1A shall change the auto-populated values of table 3.2 in GSTR-3B instantly and the taxpayers can file their GSTR-3B with the updated values.

Moreover, the amendment of such supplies can always be reported in Form GSTR-1/IFF filed for subsequent tax periods.

- **What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?**

Taxpayers should ensure that their supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. It is advised to review the draft GSTR-1 or GSTR-1A before filing so that any mistakes in the statement can be corrected therein. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

- **Till what time/date I can amend values furnished in GSTR-1 through Form GSTR-1A?**

As there is no cut-off date for filing Form GSTR-1A before GSTR-3B which means Form GSTR-1A can be filed after filing Form GSTR-1 and till the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2, same can be carried out through Form GSTR-1A till the moment of filing GSTR-3B. For more details on filing of GSTR-1A please **click <https://services.gst.gov.in/services/advisoryandreleases/read/506>**

UPDATES: **G S T** January 2026

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

SI No.	Query	GSTN Reply
1	If I paid GST on RCM for FY2425 in GSTR3B of FY25-26. Should this liability and ITC of RCM be reported in GSTR 9 of FY 2024-25 or FY 2025-26?	This RCM Liabilities and ITC on said RCM transaction should be reported in GSTR-9 of FY 2025-26. Explanation- As clarified by CBIC vide Press release dated 3rd July 2019, the RCM Liability may be reported in the year, in which it was paid along with applicable interest (if any). Relevant extract of the said press release - g)Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19: Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (FORM GSTR-9C)
2	Ineligible ITC of 23-24, availed in FY 24-25 (Table 4A5 of GSTR 3B) and same was reversed in FY 24-25 (Table 4B1 of GSTR 3B).According to instructions of GSTR 9, we have to report ITC availed of last year FY 2023-24 in Table 6A1 of GSTR 9 of FY 2024-25 i.e. I can report ineligible ITC availed in Table 6A1 but there is no mention of how to show ITC of 23-24 reverse in 24-25 in table 7	The ITC claimed for FY 2023-24 in the FY 2024-25 needs to be reported in 6A1. However, ITC reversal of FY 2023-24, reported in GSTR 3B for FY 2024-25, need not to report in the Table 7 of GSTR 9 of FY 2024-25. Table 6B to table 6H and Table 7A to table 7H will contain the details of ITC for the current year only (2024-25)
3	Table 12B of GSTR-9C for FY 2024-25 becomes redundant as Table 7J of GSTR 9 of FY 2024-25 does not consider the ITC of FY 2023-24 claimed or reversed in FY 24-25	Table 12B capture the ITC booked in earlier FY and claimed in current FY. Therefore, this amount will neither appear in Table 12A nor in Table 12E. Hence it appears that this FY, this may create a mismatch. However, in case of any differences in Table 12F of GSTR 9C, taxpayer may provide the reason for un-reconciled differences in ITC in Table 13 of GSTR 9C.
4	Table 7J of GSTR 9 does not consider 6A1 and therefore the amount in Table 7J does not match with the Table 4C of GSTR 3B of FY 2024-25	Table 4C of GSTR 3B may contain the ITC of FY 2023-24 claimed or reversed in FY 2024-25. However, the Table 7J of GSTR 9 shows the net ITC pertaining to the current FY only (2024-25). Therefore, it may create differences between Table 4C of GSTR 3B and Table 7J of GSTR 9, in cases where ITC of preceding FY (2023-24) was reported in GSTR 3B of current FY (i.e. 2024-25)

UPDATES: **G S T** January 2026

SI No.	Query	GSTN Reply
5	Can you guide whether ITC reversed during 24-25 pertaining 23-24, how to disclose the same in GSTR-9? whether it is to be reduced from Table 6A1 of GSTR-9 or table 7 or should not be shown at all?	ITC pertaining to 2023-24 which has been reversed in GSTR 3B of 2024-25 then such reversal will not be reported anywhere in GSTR 9 of FY 2024-25 as you need to report the reversal of ITC pertaining to current FY only in Table 7 of GSTR 9 for FY 2024-25
6	ITC of FY 23-24 showing in 2B of FY 2023-24, but goods received in April 2024 i.e. FY 24-25 so ITC claimed in 3B of FY 24-25 which we need to report in 6A1 of FY 24-25. So ideally it shouldn't be reported in Table 12B of GSTR 9C as there will be no unreconciled difference but if such ITC is taken in the books in FY 2024-25 instead of FYT 2023-24 then 12A of 9C will be high and 12E auto-populated from 7J of 9 will be less and there will be unreconciled difference in 12F for which we should give reasons or how to show this unreconciled difference?	ITC which pertain to FY 23-24 should not form part of Audited financial statement of 24-25. However, apparently the ITC amount as reported in Audited Financial Statement depends upon methodology adopted by taxpayer. Accordingly, the value in Table 12A to 12C of GSTR 9C may be reported as per the accounting methodology adopted by taxpayer. However, if in case of any differences in the Table 12F of GSTR 9C, taxpayer may provide the reason for un-reconciled differences in ITC in Table 13 of GSTR 9C
7	Where is non-GST purchase reported in GSTR 9?	As there is no specified table in the notified Form GSTR 9, for reporting the Non-GST Purchase hence not required to be reported in the GSTR 9
8	Whether Table 4G1 of GSTR 9 to be reported by e commerce operator liable to pay the Tax under section 9(5) of CGST Act.	Table 4G1 of GSTR 9 to be reported by e commerce operator liable to pay the Tax under section 9(5) of CGST Act.





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

Thiruvananthapuram Branch (SIRC)

Upcoming Events January 2026

	Date	Event Details	CPE Credit	Venue & Time
1	30 Jan –01 Feb 2026 Friday, Saturday & Sunday	WOFA		India Expo Centre & Mart, Greater Noida

SNAPS OF SUB REGIONAL CONFERENCE 2025



SNAPS OF SUB REGIONAL CONFERENCE 2025



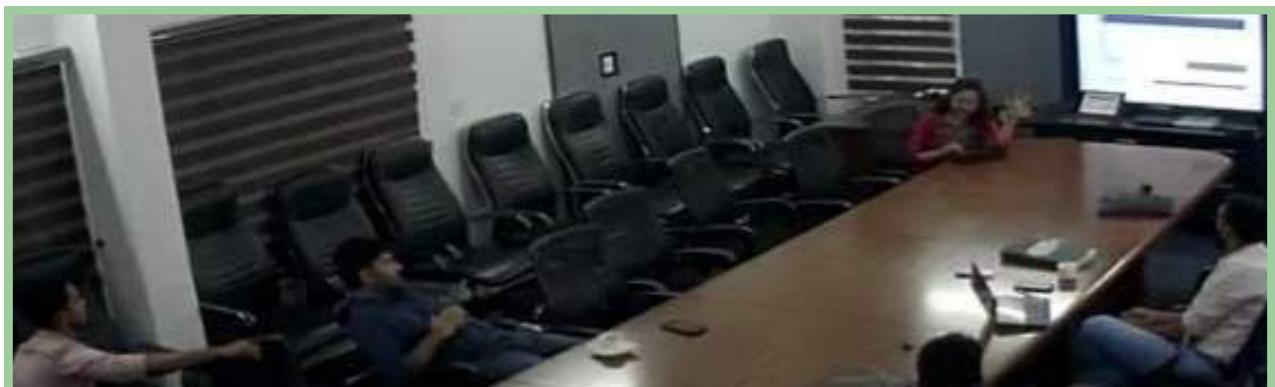
SNAPS OF DECEMBER EVENTS



11-13 December 2025 | Level I Certificate Course on AI Conducted @ Branch



11 December 2025 | CA Kamal Garg on Discussion with CA Students

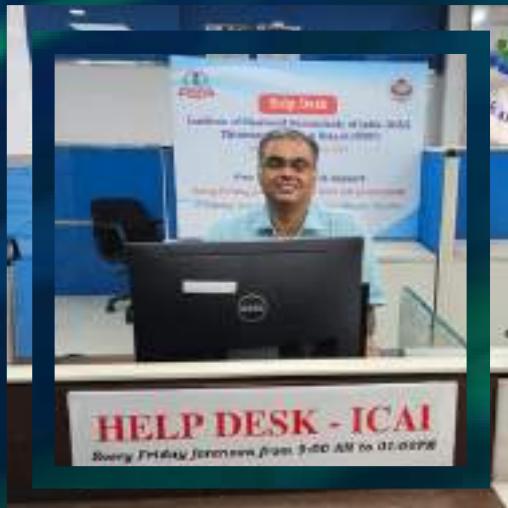


23 December 2025 | Study Circle Meeting Led by CA. Parvathi V

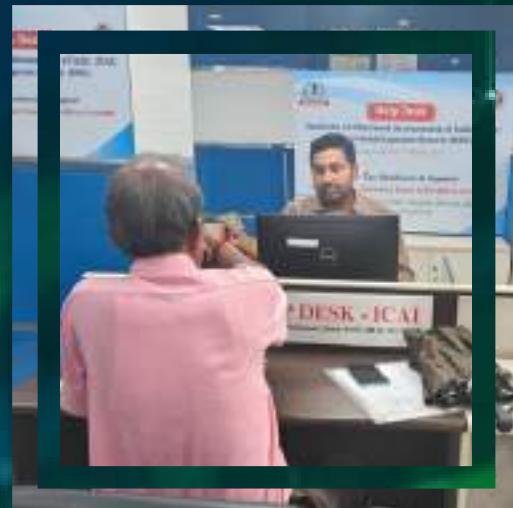
HELP DESK @ INCOME TAX OFFICE MONTH OF DECEMBER



CA. ATHUL P J & CA. DHANYA V S



CA. VINOD JOHNNY



CA. HARIKRISHNAN R S

2026

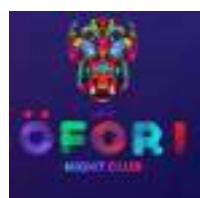
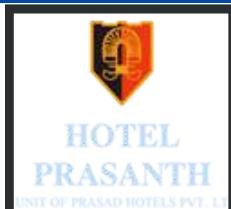
Greetings For Birthday Celebrants

2	Jan	NIBU JACOB
2	Jan	PREMILLA V NAIR
3	Jan	VIJAYAN NESAYYAN
5	Jan	THINKAL GOVIND KUMAR
5	Jan	ALEX THOMAS THERUVATH
5	Jan	JOSE J KAPPIL
5	Jan	JOSE ZACHARIAH
6	Jan	ANILKUMAR PARAMESWARAN
6	Jan	SREEJAN AS
6	Jan	ASISH T RAJ
9	Jan	G GIRISH NARAYAN
10	Jan	ARJUN S AJAY
10	Jan	LEKSHMI V
11	Jan	PARVATHY M
13	Jan	ARUN R
13	Jan	SRIDHAR R
13	Jan	SUNDAR S
14	Jan	DANIEL MOBESH S S
14	Jan	RAJESH B
16	Jan	MURALY KRISHNAN
19	Jan	THOMAS K MATHEW
21	Jan	ASWIN KRISHNAN
22	Jan	SUNOD KUMAR V
23	Jan	S THULASIDHARAN
25	Jan	SREERAM SEKAR
28	Jan	RAMESH NILKANT
30	Jan	INDUKALA VISWANATH

Institutional
PARTNERS*

Thiruvananthapuram Branch (SIRC)

*Discounts are Applicable only for ARS Members



COSMOPOLITAN
HOSPITAL





THIRUVANANTHAPURAM BRANCH (SIRC)



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 icaitvm@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

Disclaimer: The Thiruvananthapuram Branch of ICAI is not in anyway responsible for the result of any action taken on the basis of the articles and advertisements published in the e-Newsletter.

The views and opinions expressed or implied in this E-NewsLetter of the Thiruvananthapuram Branch of SIRC of ICAI are those of the Authors / Guest Editors and do not necessarily reflect those of the Thiruvananthapuram Branch of ICAI. Unsolicited articles and transparencies are sent in at owner's risk and the publisher accept no liability for loss or damage. Material in this publication may not be reproduced, Whether in part or in whole, without the consent of the Thiruvananthapuram Branch.

T.C 24/ 245(13&14) Pound Rd, Thycaud P.O.
Thiruvananthapuram, Kerala --695014
<https://thiruvananthapuramicai.org>

0471 2323789
2328590
trivandrum@icai.org