

THE MONTHLY MAGAZINE FROM CASC

GST UPDATES



CA.PRASANNA

EXCEL TIPS

**MS
Excel**

X

RECENT JUDGEMENTS

VOLUME-4

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CASC BULLETIN

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09.10.2025 (Thursday)	MSME outstanding, Breakup of Total Expenditure - a critical analysis.	CA. Prasanna

Shri G.Narayanaswamy CA Study Circle Meetings will be at 6.30 p.m. and will be preceded by fellowship over High Tea at 6.00 p.m

**CASC Annual Members are requested to renew their
subscription for 2025 - 2026**

Dear Professional Colleagues,

Wealth-creators or suspects?

In a bold address at Nyaya Nirmaan 2025, Supreme Court Justice Manmohan warned that unless India reimagines its legal and regulatory architecture, the ambition of a “Viksit Bharat by 2047” will remain a mirage. He remarked, “How does an Income-Tax officer or a GST officer treat you when you are generating wealth? He treats you as a thief” – capturing the deeply ingrained adversarial mindset toward wealth creation. Justice Manmohan stressed that reforms such as faceless tax assessments and AI-driven compliance are steps forward, but they are insufficient if the foundational legal framework remains archaic.

He pointed out the incongruity of having sprawling statutes – like a 500-page Income Tax Act – that only experts can decipher, leaving ordinary citizens bewildered. The judge criticised India’s laws for being anchored to a brick-and-mortar world, even as the economy races ahead in digital domains. He urged the need for new legislation on damages, data sovereignty, digital rights, and climate justice – areas where existing statutes are silent or ill-suited.

On the subject of mediation, he claimed nearly 90 % of matrimonial disputes with a criminal hue (498A) might be resolved through mediation rather than prolonged litigation. He lamented that government itself is often the largest litigant, and that lack of trust and fear of inquiry prevent the State from using mediation even when it could help. Drawing a contrast, he cited the U.S. IRS system – where a taxpayer might resolve an issue by phone – and asked, “Can you imagine that here?” His closing call: India’s laws must not merely be legally sound, but just; courts must be accessible, not intimidating; governance must be transparent, not transactional.

Gratuity is a Right, Not a Favour - Bombay HC Sets the Record Straight

A retired teacher in Pune, after completing 25 years of service, was denied both her gratuity and pension benefits by the educational authorities. Despite repeated requests post-retirement, the authorities failed to act, compelling her to approach the Bombay High Court. The High Court took note that the teacher’s appointments – as part-time and later full-time – had been approved by competent authorities. Under the Payment of Gratuity Act, an employee becomes entitled upon retirement to receive gratuity within one month.

The court held that delay in disbursing gratuity without adequate justification is arbitrary and indefensible. It ordered immediate payment of the gratuity amount along with 10 % simple interest per annum from the date of entitlement till actual payment. The judgement cited Section 7(3A) of the Payment of Gratuity Act, as well as a recent Supreme Court pronouncement, in support of awarding that rate. Regarding the pension papers, the court directed the authorities to expedite processing and satisfy all deficiencies promptly.

Crucially, the judgment reaffirmed that gratuity is a statutory right – not a discretionary concession of the employer. This ruling strengthens protections for long-serving public sector employees and sends a clear message: retirement entitlements cannot be delayed with impunity.

Extension of Due Date for Filing Tax Audit – A Continuing Fiasco

The CBDT, true to its tradition, has once again extended the due date for filing tax audit reports and other related reports falling due on 30th September 2025 – but only at the eleventh hour. Following repeated representations from professional bodies and

forums, including a joint representation by CASC along with SoA, ACA and HCC, the due date now stands extended to 31st October 2025.

What makes this move more striking is that the circular was issued only after the Rajasthan High Court directed the department to provide a 30-day extension. However, the CBDT's circular extends the timeline only for the filing of tax audit reports, while ignoring parallel representations seeking extension of due dates for ITRs, transfer pricing audit reports, renewal applications for trusts, and other statutory reports.

This half-hearted approach has created an anomalous situation where the due date for filing both the Tax Audit Report and the ITR falls on the same day - 31st October 2025 for the AY 2024-25. Interestingly, the Gujarat High Court has observed that an extension of the specified date for tax audit reports to 31st October 2025 would automatically imply an extension of the ITR due date to 30th November 2025. The Court went a step further, criticizing the CBDT's recurring practice of last-minute extensions as a form of harassment of taxpayers and professionals.

The High Court's remarks echo the frustrations of the tax community. It shows that the Board's approach is neither wholesome nor empathetic, but a knee-jerk reaction that fails to account for the practical realities faced by taxpayers and tax professionals alike. Instead of providing certainty and clarity, the CBDT's piecemeal and reactionary measures have left taxpayers in a lurch. Such an approach of the board underscores the need for proactive and transparent policymaking but also undermines trust in the system. The Board has again put the taxpayer's in a limbo, as to whether to wait for another circular from the Board? Or should they again knock the doors of the Court to get certainty and clarity in the last minute?

26th ARC - Vivadha @ Vishaka @ The Park Hotel

The Conference Committee of the CASC has great pleasure in welcoming all the Delegates and their family members who have registered for the 26th Annual Residential Conference at Vizag. Your overwhelming response augurs well for a successful conduct of this conference. We are thankful to you all for having registered in large numbers, the Conference Committee has decided not to take further registrations in the Conference Venue and we have closed the

registration. In the event of any further registrations, delegates will be accommodated in other hotels only in the nearby vicinity of the Conference venue.

Appeal

We, at Chartered Accountants Study Circle, request members to contribute articles for the bulletin and you may contact the editorial board regarding the same. We have been regularly conducting technical programmes every month. Members are requested to attend the programmes conducted by CASC and are also requested to send their suggestions and / or value additions to the services provided by CASC including this Bulletin. The same can be sent as hard copy to the office of the CASC or emailed to admin@casconline.org or to any of the members of the Management Committee of the CASC. Any member interested in using the CASC platform for addressing our members on technical topics may kindly feel free to contact us by way of email at admin@casconline.org.

For and on behalf of the Editorial Board

Bhuvaneshwari.R.V.

CA. BHUVANESWARI R.V

GLIMPSES FROM SHRI.G.NARAYANASWAMY CA STUDY CIRCLE MEETING HELD ON 19.09.2025

SPEAKER - CA.B.GANESH PRABHU

TOPIC - GST 2.0 A REFORM REINVENTED



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ANNOUNCEMENTS

1. The copies of the material used by the speakers and provided to CASC for distribution, for the regular meetings held twice in a month is available on the website and is freely downloadable.
2. Earlier issues of the bulletin are also available on the website in the "News" column.
The soft copy of this bulletin will be hosted on the website shortly.

READER'S ATTENTION

You may please send your Feedback / Contributions / Queries on Direct Taxes, Indirect Taxes, Company Law, FEMA, Accounting and Auditing Standards, Allied Laws or any other subject of professional interest to admin@casconline.org

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For updates on monthly meetings and professional news.

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RECENT JUDGEMENTS IN VAT / CST / GST

Personal Hearing: Without considering the reply filed on 29.01.2025 for the show cause notice (SCN) and without providing any personal hearing opportunity to the petitioner, the Assessing authority has confirmed the



CA. V.V. SAMPATHKUMAR

proposal made in the SCN by passing the impugned assessment order dated 24.02.2025, which is violation of principles of natural justice and is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017. In such circumstances, this Court set aside the impugned assessment order dated 24.02.2025 with conditions and granted an opportunity to the petitioner to establish their case on merits and in accordance with law.

Tmt.Mohana, Vs 1. The State Tax Officer, Salem Rural Assessment Circle, Salem 636 007. 2.The Branch Manager Indian Overseas Bank Sangagiri, Salem 637 301. WP No. 27383 of 2025 DATED: 31-07-2025

Delay: Rectification application on 08.05.2025 against the assessment order was rejected by the second respondent vide order dated

09.06.2025. Petitioner challenged the assessment order dated 07.02.2025 by way of filing an appeal before the first respondent and has deposited 10% of the disputed amount. However, he has filed the said appeal on 18.06.2025, after a delay of 41 days. Therefore, the said appeal was rejected by the first respondent vide order dated 25.06.2025 on the grounds of limitation. Hence, he requested this Court to condone the delay in filing the Appeal and direct the Appellate Authority/first respondent to consider and pass appropriate orders. The Hon'ble Court set aside the impugned order dated 25.06.2025 and the delay of 41 days in filing the appeal before the Appellate Authority is condoned with conditions and directing the payment of additional 5% of the disputed tax to the respondents as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order. **Tvl.Padaiappa Textile Private Limited, Vs. 1. The Deputy Commissioner 9ST), (GST) (Appeal), Erode and Salem, 2. The Assistant Commissioner (ST), Udumalpet (South) Assessment Circle, W.P.No.27736 of 2025 Dated: 31.07.2025**

Petitioner has not opted for personal hearing: The reply to the notice was filed on 29.08.2023. No opportunity of personal hearing

was granted to the petitioner. Not requesting for personal hearing and not opting for personal hearing does not mean that the petitioner is excluded from receiving the opportunities of personal hearing or he waived the rights which is a violation in terms of provisions of Section 75 of the GST Act. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. **M/s.PAN-HORUS GARMENTS PVT. Ltd., Vs. The Assistant Commissioner (ST), Arumbakkam Assessment Circle, W.P.No.27891 of 2025 DATED: 31.07.2025**

Mode of Service: Sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, inspite of the fact that no response from the petitioner to the show cause notices etc., the Officer should have applied his/her mind and explored the possibility of sending notices by way of other modes prescribed in Section 169 of the GST Act, which are also the valid mode of service under the Act, otherwise it will not be an effective service, rather, it would only fulfilling the empty formalities. Merely passing an ex parte order by fulfilling the empty formalities will not serve any useful purpose and the same will only

pave way for multiplicity of litigations, not only wasting the time of the Officer concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well. **A.Senthil Kumar (Contractor) Vs. 1. Deputy Commissioner (ST) (GST-Appeal), Salem and Erode 2. State Tax Officer, Dharmapuri Assessment Circle, W.P.Nos.27996 & 28012 of 2025 Dated: 31.07.2025**

Non-application of Mind: Admittedly, in the present case, there were two replies filed by the petitioner, one reply was referred in the impugned order and it was rejected in one line and another detailed reply filed on 30.12.2021 was not at all considered. If at all the first respondent is not inclined to accept the said reply, they have to provide proper reasons. Therefore, in non-application of mind, the impugned order passed by the respondent. Stating so, this Court set aside with conditions the impugned order dated 18.04.2022 passed by the respondent. **Tvl.KNR Constructions Pvt. Ltd., Vs. The Assistant Commissioner (ST), Krishnagiri Assessment Circle-1, W.P.No.16799 of 2022 DATED: 30.07.2025**

Opportunity to submit documents: The petitioner sought time at the time of personal hearing for one week to file documents and

they were waiting for the reply from the second respondent to grant permission to file the documents and therefore, without approval of the second respondent, they are not in a position to file their documents and hence, they have not filed the same. The Ld Counsel for respondent submitted that the time sought by the petitioner was only one week, but here, nearly after a period of 20 days, the orders came to be passed. Therefore, the petitioner cannot take a plea that the second respondent failed to provide the opportunity to submit the relevant documents. The Court observed that the contention of the petitioner appears to be reasonable as well as the second respondent who has also passed the orders after affording sufficient opportunity. Due to the peculiar circumstances of the case, the Hon'ble Court granted opportunity to the petitioner to file all the documents and the second respondent was directed to consider the documents to be filed by the petitioner after providing an opportunity of personal hearing and thereafter, decide the same in accordance with law and set aside the impugned orders. **M/s.Mokitha Agency Vs. 1. Commissioner of Commercial Taxes, Chennai-5. 2.The State Tax Officer, Tirukoilur, Villupuram District. W.P.Nos.17114, 17159, 17730 & 17954 of 2024 DATED: 30.07.2025**

WP Dismissed: According to the petitioner, the reply submitted by them was not considered by the respondent in a proper perspective. However, a perusal of the impugned order would show that the respondent had duly considered the reply while passing the impugned order and hence, this Court found that there was no fault on the part of the respondent. This Hon'ble Court also observed that if the petitioner is still aggrieved over the impugned assessment order, it is up to the petitioner to convince the Appellate Authority on the said ground by way of filing an appeal against the assessment order. For all these reasons, this Court was not inclined to entertain the present petition and dismissed the Writ Petition.

Tvl.Suyambulingam Stores Vs. The Deputy State Tax Officer-1 (FAC), Nanganallur Assessment Circle W.P.No.22172 of 2025 DATED: 30.07.2025

Reply considered: A perusal of the impugned assessment orders would go to show that the respondent, by extracting the replies filed by the petitioner in the impugned assessment orders has clearly dealt with the same. Therefore, it cannot be said that the replies filed by the petitioner were not considered by the respondent. That

apart, if the petitioner has any grievance, he can very well agitate the same before the appellate authority. These writ petitions are dismissed with conditions granting liberty to the petitioner to file appeals before the appellate authority challenging the assessment orders subject to deposit of 25% of the disputed tax (15% over and above the statutory deposit of 10%). **Tvl. Narayana Enterprises Vs. The Assistant Commissioner (ST), Cholavaram Assessment Circle, W.P.Nos.27191, 28101 and 28107 of 2025 DATED: 30.07.2025**

Non-Application of Mind: Petitioner submitted that no reason has been adduced by the respondent in the impugned orders for rejecting the replies filed by the petitioner and prayed to set aside the impugned orders. The Ld Additional Government Pleader (Taxes) for the respondent submitted that since the petitioner has not filed reply briefly for the aforesaid assessment years, their replies were rejected. However, he fairly agreed that the respondent ought to have dealt with the reply filed by the petitioner for all assessment years before passing the assessment order. When the petitioner filed reply to all the show cause notices, the respondent is duty bound to deal with the same and therefore should pass the

order. But, without doing so, the respondent has simply rejected the replies filed by the petitioner and confirmed the proposals made in the show cause notices, which clearly shows non-application of mind on the part of the respondent and this Court set-aside the impugned orders by issuing certain directions **Tvl.K.K. Hariharan vs. The State Tax Officer RS 3 O/o the Commercial Tax Officer, Coimbatore. W.P.Nos.27913, 27925 & 27929 of 2025 DATED: 30.07.2025**

Scope of order beyond SCN: The Court observed that a perusal of the chart produced before this Court would show that beyond the tax demand raised in the show cause notice, the impugned assessment order was passed for all 7 assessment years pertaining to 2017-18 to 2022-23 and the excess of tax demand made for the said assessment years. Without appreciating the reply filed by the petitioner in a proper manner, the impugned orders were passed. Therefore, this Court finds serious error on the part of the respondent-State Tax Officer while passing the impugned assessment order and set aside the impugned orders dated 20.11.2024 and the consequential orders dated 11.03.2025

with directions. **M/s.Balaji Blue Metals, Vs. 1. The Deputy Commissioner (ST), Chengalpattu Zone, 2. The State Tax Officer (Int) / Group VII, Chengalpattu Intelligence, W.P.Nos.25934, etc of 2025 DATED: 24.07.2025**

(The Author is a Chennai based Chartered Accountant in Practice. He can be reached at vvsampat@yahoo.com)

CASE LAWS - GST

1. GST - SHOW CAUSE NOTICE AND IMPUGNED ORDER UPLOADED ON PORTAL AND NOT COMMUNICATED TO THE ASSESSEE IN ANY OTHER MODE - MATTER REMANDED TO ORIGINAL AUTHORITY



CA. VIJAY ANAND

In *Namasivaya Auto Parts v. Dy. STO - I, Korattur Assessment Circle, Chennai* 2025(99) GSTL 3/(2025) 31 Centax 384 (Mad.), the adjudicating authority confirmed the demand after issuing an intimation notice in Form DRC-01A dated 28.08.2023 followed by show cause notice in Form DRC-01 dated 15.09.2023 which were was uploaded in the common portal of the assessee under the head “Additional Notices and Orders” tab through GST common portal alone and not replied to by the assessee as the assessee was unaware of the same. On a writ petition, the high court observed as under:

1. Although sending notice by uploading in portal is a sufficient service, but, the Officer ought to have applied his/her mind

and explored the possibility of sending notices by way of other modes prescribed in Section 169 of the GST Act, which are also the valid mode of service under the Act when there was no response from the petitioner despite the repeated notices. Otherwise, it will not be an effective service, rather, it would only fulfilling the empty formalities.

2. Merely passing an ex parte order by fulfilling the empty formalities will not serve any useful purpose and the same will only pave way for multiplicity of litigations, not only wasting the time of the Officer concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well.
3. Thus, when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act.

Hence, the impugned order was set aside and the matter was remanded back to the adjudicating authority with directions to pre-

deposit 25% of the disputed tax and to pass an order afresh, after giving the opportunity of being heard to the assessee.

2. GST - SCN ISSUED AFTER THE DEATH OF THE PROPRIETOR IN THE NAME OF DECEASED - NOT SUSTAINABLE

In *Samban Pharma v. DC* 2025 (99) GSTL 311/(2025) 31 Centax 121 (All.), the proprietor died on 18.03.2023 and a show cause notice dated 25.09.2023 was issued in the name of petitioner firm u/s 73, which was uploaded on 'Additional Notices and Orders' Tab of the portal and remained unanswered, which resulted in the confirmation of demand, vide order dated 02.12.2023. On a writ petition the high court observed as under:

1. A perusal of section 93 would reveal that the same only deals with the liability to pay tax, interest or penalty in a case where the business is continued after the death, by the legal representative or where the business is discontinued and does not deal as to whether the determination at all can take place

against a deceased person and the said provision cannot and does not authorise the determination to be made against a dead person and recovery thereof from the legal representative.

2. Once the provision deals with the liability of a legal representative on account of death of the proprietor of the firm, it is sine qua non that the legal representative is issued a show cause notice and after seeking response from the legal representative, the determination should take place.
3. Consequently, the show cause notice and the determination made against the dead person without issuing notice to the legal representative cannot be sustained.

Hence the petition was disposed of.

3. **GST -AAR - LEASING/RENTING OF GOODS CARRIAGE TO GTA - CHARGEABLE TO NIL TAX RATE UNDER SL.NO.22 OF NOTIFICATION NO.12/2017-C.T.(R) DATED 28.06.2017 - APPLICANT NEED NOT BE A GTA TO CLAIM THIS BENEFIT**

In RE: Dharmaraju Ragul 2025(99) GSTL 372/(2025) 31 Centax 310 (AAR - GST - TN), the applicant is an unregistered entity who is planning to purchase a goods carriage and give it to rent/lease to a Goods Transportation Agency (GTA). An application was filed seeking advance ruling as to the following:-

- (i) Whether goods carriage given on lease to Goods transportation Agency (GTA) is a taxable supply?
- (ii) If the above mentioned supply is an exempted/Nil rated supply, are there any conditions to be satisfied to avail the exemption?
- (iii) Whether the service provider has to be a Goods Transportation Agency (GTA) to avail the above mentioned exemption or it can be any other person?

The authority observed as under:-

1. The applicant is venturing into the business of providing goods carriage and are yet to get registered with GST and any other law. Being an individual proprietary firm, the applicant has

furnished copy of the Draft agreement (Vahan Vikas Yojna Agreement) with M/s. Celcius Logistics Solutions Private Limited, Mumbai to be entered.

2. As per the agreement, M/s. Celcius Logistics Solutions Private Limited is in the business of Supply chain transport, logistics and warehouse management system including specifically for 'cold chain logistics'.
3. Cold chain logistics refers to the management and transportation of temperature-sensitive goods, like food and pharmaceuticals, to ensure they remain within specific temperature ranges throughout the supply chain. For the said purpose, they have a software/market place, a platform, for cold chain logistics. This platform is a business to business software as a service platform connecting transporters to shippers in the cold chain logistics industry.
4. As per the terms of the contract, the applicant is going to own a 'Reefer Vehicle' and hire it to M/s. Celcius Logistics Solutions Private Limited for a period of five years.

-
5. The applicant, being an individual and intend to own a goods carriage, is going to supply the vehicle to a Goods Transport Agency, as evident from the registration certificate of M/s. Cecius Logistics Solutions Private Limited.
 6. SI. No. 22 of the said Notification No. 12/2017- CT (R) is specific to Chapter heading 9966 and 9973. Chapter heading 9966 relates to 'Rental services of transport vehicles with operators' and Chapter heading 9973 is for 'Leasing or rental services without operator'.
 7. The applicant is only supplying the goods carriage vehicle (Refer vehicles) without the driver and the period of agreement is for five years which shall not be considered as a short period.
 8. Therefore, the period of contract or agreement entered into by the applicant with M/s. Celcius Logistics Solutions Private Limited for supply of goods carriage vehicle can only be a 'Lease/Rental'.
 9. Hence, the classification would rightly be under 9973 as "Leasing or rental services without operator'.

-
10. CBIC, vide Circular No. 164/20/2021-GST (CBIC-190354/207/2021-TU(TRU-II)-CBEC) dated 6th October, 2021, while clarifying applicability of GST on Renting of Vehicles to State Transport Undertakings and Local Authorities', have clarified that "giving on hire" in SI. No. 22 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 includes 'renting of vehicles' and accordingly the services where vehicles rented or given on hire to State Transport Undertakings and Local Authorities, are eligible for exemption.
 11. Therefore, the term, 'giving on hire' specified in the notification includes 'leasing and rental services' also.
 12. Now, as per the above notification, the following should be fulfilled to claim the exemption provided in the Notification.
 - a. The activity of the applicant should be 'a service of hiring' ;
 - b. The provision of service should be to a goods transport agency; and
 - c. The goods given on hire to the goods transport agency should be a means for transportation of goods..

-
13. As on date, the applicant is unregistered and is venturing into the business of providing on hire, goods carriage for a period of five years. The goods carriage which the applicant going to procure and give it on hire to M/s. Celcius Logistics Solutions Private Limited is only for the purpose of transportation of goods; that M/s, Celcius Logistics Solutions Private Limited is a logistic company as per the agreement and are in the business of Goods Transport Agency Service since they are issuing consignment note.
14. The activity of providing goods carriage by the applicant to a Goods Transport Agency is a taxable supply. However, by virtue of SI. No. 22 of Notification No. 12/2017-CT (Rate) dated 28-06-2017, the activity is charged to Nil rate of tax without any specific condition prescribed with regard to that entry and hence, as per the notification, no condition is prescribed for claiming the same.
15. In the instant case, the service rendered is 'providing vehicle on hire'. the service provider is the applicant, M/s. Dharmaraju Ragul who is providing the goods carriage vehicle on hire for

a consideration and the Service receiver is M/s. Celcius Logistics Solutions Private Limited, who necessarily must be a goods transport agency. No condition is specified for claiming the facility provided in the notification for the service provider who is giving the goods carriage on hire.

Hence the authority ruled as under:

- (i) The supply of goods carriage on hire or lease to a Goods Transport Agency is a taxable supply. By virtue of SI. No.22 of Notification No. 12/2017-CT (Rate) dated 28-06-2017, the activity is charged to Nil rate of tax.
- (ii) Column 5 of the Table in the Notification is for conditions applicable for that specific entry. At SI. No. 22 of the said Notification, no condition is specified for claiming the facility provided under the notification.
- (iii) The applicant need not be a goods transport agency to claim the facility of the Notification.

(The Author is a Chennai based Chartered Accountant in Practice. He can be reached at rechanandvis@gmail.com)

EXCEL TIPS

SEQUENCE FUNCTION

Do you often waste time typing serial numbers manually in Excel? The SEQUENCE function can do it instantly. It is one of the most powerful Dynamic Array functions in Excel which can generate a list or array of sequential numbers, automatically spilling into multiple cells.



CA. DUNGAR CHANDU JAIN

This is especially useful in automation, reporting templates, and dashboards where structured numbering or custom series are required.

Syntax

SEQUENCE(rows, [columns], [start], [step])

- rows '! Number of rows to return (mandatory)
- columns '! Number of columns to return (optional; default = 1)
- start '! Starting number (optional; default = 1)
- step '! Increment between numbers (optional; default = 1)

Examples of SEQUENCE function outputs :

=SEQUENCE(5)

Returns numbers 1 to 5 in a column ↓

	A	B	C	D	E
1	1				
2	2				
3	3				
4	4				
5	5				
6					

=SEQUENCE(3,4)

Returns a 3 × 4 array of numbers from 1 to 12↓

	A	B	C	D	E
1	1	2	3	4	
2	5	6	7	8	
3	9	10	11	12	
4					

=SEQUENCE(10,1,101,2)

Returns numbers starting at 101, incremented by 2, for 10 rows↓

	A	B	C	D	E	F
1	101					
2	103					
3	105					
4	107					
5	109					
6	111					
7	113					
8	115					
9	117					
10	119					
11						

=SEQUENCE(12,1,1,1)

Generates 1 to 12 (useful for months)↓

	A	B	C	D	E	F
1	1					
2	2					
3	3					
4	4					
5	5					
6	6					
7	7					
8	8					
9	9					
10	10					
11	11					
12	12					
13						

=SEQUENCE(5,5,10,10)

Creates a 5 × 5 table starting at 10, incrementing by 10↓

	A	B	C	D	E	F
1	10	20	30	40	50	
2	60	70	80	90	100	
3	110	120	130	140	150	
4	160	170	180	190	200	
5	210	220	230	240	250	
6						

Practical Uses :

Generate Serial Numbers automatically. Say, you have the following names :

	A	B
1		Names
2		Aravind Kumar
3		Meenakshi
4		Dinesh Raghavan
5		Priya Lakshmi
6		Karthikeyan
7		Anitha Rajesh
8		Vignesh
9		Revathi Narayanan
10		Suresh
11		Kavitha
12		Harish Subramanian
13		Deepa
14		Santhosh Kumar
15		Gayathri
16		Ramesh Krishnan
17		Swathi
18		Balaji
19		Nandhini
20		

We need to write serial numbers and each time we add a name, the Serial number should get added automatically in A column. Let us type this function in Cell A2↓

=SEQUENCE(COUNTA(B2:B100))

	A	B	C	D
1		Names		
2	1	Aravind Kumar		
3	2	Meenakshi		
4	3	Dinesh Raghavan		
5	4	Priya Lakshmi		
6	5	Karthikeyan		
7	6	Anitha Rajesh		
8	7	Vignesh		
9	8	Revathi Narayanan		
10	9	Suresh		
11	10	Kavitha		
12	11	Harish Subramanian		
13	12	Deepa		
14	13	Santhosh Kumar		
15	14	Gayathri		
16	15	Ramesh Krishnan		
17	16	Swathi		
18	17	Balaji		
19	18	Nandhini		
20				

=TEXT(DATE(2025,SEQUENCE(12),1),"mmm")

Dynamic Month or Date List ↓

C	D	E	F	G	H
	Jan				
	Feb				
	Mar				
	Apr				
	May				
	Jun				
	Jul				
	Aug				
	Sep				
	Oct				
	Nov				
	Dec				

=SEQUENCE(7,1,TODAY(),1)

Generates a week's dates starting from today é!

If the result is generated in numbers, the same can be changed to date format using ribbon under Home tab or by right clicking "Format cells" after selecting the range (Shortcut : Ctrl + 1) and changing the format to date.

C	D	E	F	G
	45927	27-Sep-25		
	45928	28-Sep-25		
	45929	29-Sep-25		
	45930	30-Sep-25		
	45931	01-Oct-25		
	45932	02-Oct-25		
	45933	03-Oct-25		

=SEQUENCE(6,1,1000,500)

Custom Number Series ↓

Creates: 1000, 1500, 2000, 2500, 3000, 3500. Useful for reporting ranges (e.g., turnover slabs)

The screenshot shows an Excel spreadsheet with the formula bar containing `=SEQUENCE(6,1,1000,500)`. The spreadsheet displays a single column of values in cell D1 through D6: 1000, 1500, 2000, 2500, 3000, and 3500.

C	D	E	F
	1000		
	1500		
	2000		
	2500		
	3000		
	3500		

`=SEQUENCE(5,5)`

Matrix Generation, Generates a neat 5 × 5 matrix, useful for testing formulas ↓

The screenshot shows an Excel spreadsheet with the formula bar containing `=SEQUENCE(5,5)`. The spreadsheet displays a 5x5 matrix of numbers in cells D1 through H5:

C	D	E	F	G	H
	1	2	3	4	5
	6	7	8	9	10
	11	12	13	14	15
	16	17	18	19	20
	21	22	23	24	25

Audit Sampling

`=INDEX(B2:B101,RANDARRAY(10,1,1,COUNTA(B2:B101),TRUE))`

Although SEQUENCE itself creates structured series, when combined with RANDARRAY, it enables random selection for audit purposes. ↓

The formula above can return duplicate numbers. To avoid this, generate a larger sample and then use the UNIQUE function to extract the required number of distinct values.

\checkmark f_x <code>=INDEX(B2:B101, RANDARRAY(10,1,1,COUNTA(B2:B101), TRUE))</code>	
B	C
	Formula used in C2 is <code>=INDEX(B2:B101, RANDARRAY(10,1,1,COUNTA(B2:B101), TRUE))</code>
Aravind Kumar	Aravind Kumar
Meenakshi	Revathi Narayanan
Dinesh Raghavan	Gayathri
Priya Lakshmi	Balaji
Karthikeyan	Suresh
Anitha Rajesh	Dungar
Vignesh	Dungar
Revathi Narayanan	Dungar
Suresh	Ramesh Krishnan
Kavitha	Dinesh Raghavan
Harish Subramanian	
Reema	
Santhosh Kumar	
Gayathri	
Ramesh Krishnan	
Swathi	
Balaji	
Nandhini	
Dungar	

In practice, SEQUENCE saves time whenever structured, repetitive numbering is required. It reduces manual typing, prevents errors, and makes templates future-proof as numbers adjust dynamically with dataset changes.

This function is available in:

Excel for MS 365 (Windows & Mac), Excel 2024 (Windows & Mac),
Excel 2021 (Windows & Mac),

Excel for the web, Microsoft365.com

Excel for iPad, Excel for iPhone, Excel for Android tablets, Excel for
Android phones

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ABOUT OURSELVES

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During the middle of 1978 a handful of young chartered accountants, based on MADRAS (as it then was) met periodically to discuss matters of professional relevance and significance and to widen the knowledge exposure and skills. From a limited role of discussions on tax laws and corporate laws, we have become full fledged treasure-house of talent mobilization. More than two third of our speakers / Chief guests have made their first ever public Speech under our banner.

The organization is proud that many of its members have become men of great eminence including three of its members being occupants of coveted position of the President of the Institute of Chartered Accountants of India and a number of members have been serving in the Regional and Central Councils of ICAI, ICSI, Chambers of Commerce and other Bodies. The members of CASC are interspersed in the society and more particularly in practice and in the industry.

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