



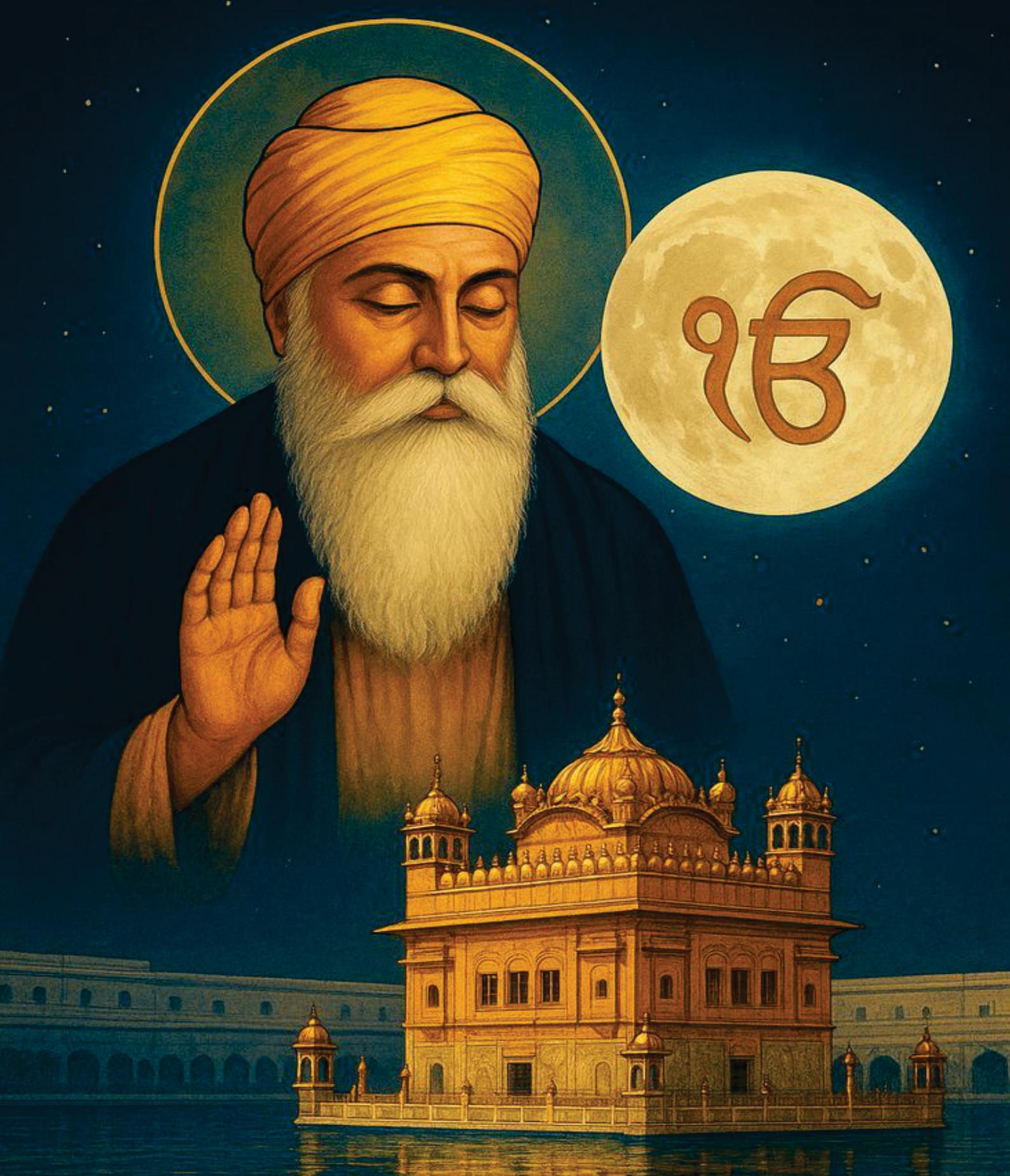
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NEWSLETTER

VASAI BRANCH OF WIRC

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

November 2025





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Chairperson Vasai Branch of WIRC of ICAI

ॐ सर्वे भवन्तु सुखिनः, सर्वे सन्तु निरामयाः। सर्वे भद्राणि पश्यन्तु, मा कश्चिद् दुःखं भाग्भवेत्।

As we step into the month of December, I am reminded of the deeper significance this month holds not just in the calendar, but for us as professionals and for our community. November is a time of transition – from the festivities and energy of end-year celebrations into a phase of reflection, renewal and preparation for what lies ahead. It offers us the opportunity to consolidate our learnings, renew our commitments, and set clear intentions for the coming year.

In that spirit, I would like to reflect upon some of the key events we held in November and underline their importance as stepping-stones for our ongoing journey of professional excellence and community engagement.

For our students, the branch organized focused Special Counselling Sessions covering key areas such as pre-exam preparedness, mental approach to examinations, stress management, and structured revision planning. Additionally, Revisionary Classes for CA Foundation and Intermediate were conducted to support systematic and effective exam preparation with 2 days Aura conference.

A significant milestone during the month was the Inauguration of the Accounting Museum at St. Wilfred's College, Mira Road (E), an important step toward promoting awareness of the history and evolution of the accountancy profession.

The branch also hosted a Felicitation Ceremony for Newly Qualified Chartered Accountants, celebrating their achievements and welcoming them to the professional fraternity.

Our students actively participated in the NTS Competition for Poetry and Extempore, showcasing commendable creativity, clarity of thought, and confidence.

On the members' front, the branch successfully organized a Two-Day National Conference on Direct Tax, along with several knowledge-enhancing seminars on:

- Opportunities for Indian Chartered Accountants
- GST Conclave
- Data Analysis and Visualization
- Demystifying Sustainability

To further strengthen technical competence, practical Workshops on Excel, Advanced Excel, and Data Analytics were conducted during the month.

In alignment with our commitment to social responsibility, the branch also organized Financial and Tax Literacy Drives as well as Investor Awareness Programs, contributing to informed and responsible financial behaviour within the community.

These initiatives collectively reflect the dedication of our members, the enthusiasm of our students, and the consistent efforts of our managing committee and volunteers.

I extend my sincere appreciation to all stakeholders for their active participation and continued support. Let us remain committed to professional excellence, continuous learning, and service to society.

Warm regards,

CA Daya Amit Bansal
Chairperson
Vasai Branch of WIRC of ICAI



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GST Auto-Suspension – Legal Basis, Triggers, and Restoration

Introduction

The Goods and Services Tax (GST) regime has introduced stricter compliance measures to curb fraudulent practices and ensure transparency. One such measure is the **auto-suspension of GST registrations**, which can occur under specific rules when taxpayers fail to meet compliance requirements. This article explains the legal basis, scenarios when suspension can happen, and the process for restoration.

Legal Basis

- Rule 10A of the CGST Rules:** Requires taxpayers to furnish valid bank account details within **30 days of registration** or before filing their first outward supply return (GSTR-1/IFF).
- Rule 21A of the CGST Rules:** Allows suspension of GST registration if a taxpayer fails to file returns (GSTR-3B) for **two consecutive tax periods**.

When Auto-Suspension Happens

1. Non-Furnishing of Bank Details (Rule 10A)

- Trigger: Bank account details not furnished within 30 days of registration or before filing the first outward supply return.
- System Action: GSTIN is automatically suspended, and a suspension order is issued on the GST portal.

2. Non-Filing of Returns (Rule 21A)

- Trigger: Failure to file GSTR-3B for two consecutive tax periods.
- System Action: GSTIN is suspended until compliance is restored.

Consequences of Suspension

- Taxpayer cannot issue valid GST invoices.
- Input Tax Credit (ITC) chain is disrupted, affecting both the taxpayer and their customers.
- Filing of returns is restricted until restoration.

Restoration Process

For Rule 10A (Bank Details)

- Furnish valid bank account details via a **non-core amendment** on the GST portal.
- Once details are updated, the system automatically drops cancellation proceedings.
- If restoration does not occur the same day, taxpayers can manually initiate dropping of proceedings button available at: Services > User Services > View Notices and Orders > Initiate Drop Proceedings.

For Rule 21A (Non-Filing of Returns)

- File all pending GSTR-3B returns.
- Once compliance is complete, the system automatically restores the GSTIN. If not, then follow the manual process



Comparison Table

Basis of Suspension	Rule	Trigger	Restoration Method
Bank account not updated	Rule 10A	No bank details within 30 days or before first GSTR-1/IFF	Update bank details via non-core amendment
Non-filing of returns	Rule 21A	Failure to file GSTR-3B for 2 consecutive tax periods	File pending returns; system auto-restores

Judicial View

The **Telangana High Court** has emphasized that mere non-updation of bank details should not lead to outright cancellation of GST registration, highlighting proportionality in enforcement. Ref: *Gayathri Infra Developers Vs Deputy State Tax Officer (Telangana High Court)*

Conclusion

GST auto-suspension is a compliance safeguard under **Rule 10A (bank details)** and **Rule 21A (non-filing of returns)**. While these measures strengthen the GST framework against fraud and non-compliance, businesses must remain vigilant in updating bank details promptly and filing returns regularly. Restoration is straightforward but requires timely action to avoid disruption in operations.



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ITC Taken – Reversed – Reclaimed How to Report in GSTR-9 for FY 2024-25

I. Case 1 – ITC Claimed, Reversed & Reclaimed in Same FY 2024-25.

Example:

Claimed: April 2024 – ₹100
Reversed: October 2024 (Rule 37 – payment not made within 180 days)
Reclaimed: March 2025 (payment made)

Reporting:

- ITC Claim Table 6B
- ITC Reversal Table 7A to 7H (as applicable)
- ITC Reclaimed Table 6H

2. Case 2 – ITC of FY 2023-24 Claimed & Reversed in 2023-24 but Reclaimed in FY 2024-25.

A. Reclaimed in FY 24-25 for reasons OTHER than Rule 37/37A:

- **Report in Table 6A1** (ITC of previous year)
- **Not to be reported** in Table 6H

B. Reclaimed due to Rule 37/37A (payment made later):

- **Report in Table 6H**
- **Do not report in Table 6A1**

3. Case 3 – ITC of FY 2024-25 Claimed & Reversed in 24-25, but Reclaimed in FY 2025-26.

A. Reclaimed in FY 25-26 for reasons OTHER than Rule 37/37A:

- **Claim in Table 6B** (FY 24-25)
- **Reversal in Table 7** (FY 24-25)
- **Reclaim in Table 13** (FY 24-25) & Table 6A1 (FY 25-26)

B. Reclaimed in FY 25-26 due to Rule 37/37A (payment finally made):

- **Claim in Table 6B** (FY 24-25)
- **Reversal in Table 7A/7A1** (FY 24-25)
- **Reclaim in Table 6H** (FY 25-26)

Golden Rule:

ITC reclaimed under Rule 37/37A is treated as ITC of the year in which it is reclaimed. Always reported in Table 6H of that FY.

Summary Table:

Same FY claim-reverse-reclaim →
6B, 7A-7H, 6H

Previous year ITC reclaimed →
6A1 or 6H depending on reason

Reclaimed next year (non-Rule 37) →
13 (current FY) & 6A1 (next FY)

Reclaimed next year (Rule 37/37A) →
6H (next FY)



Media Coverage



Seminar on opportunity for india CA

01.11.2025





INVESTOR AWARENESS

02.11.2025





FINANCIAL AND TAX LITERACY

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Two Days National Conference on Direct Tax 15th & 16th 2025





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Demystifying Sustainability

30.11.2025





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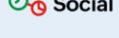
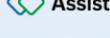
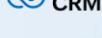


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