

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Kannur Branch of SIRC

e-Newsletter – March 2025

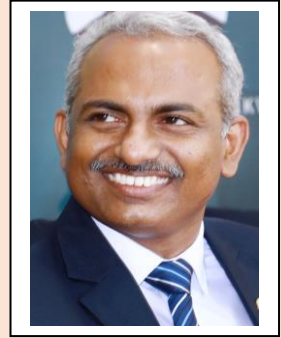
for PRIVATE CIRCULATION ONLY



Contents:

From the Chairman's Desk	Page 2
News, Views and cases You Can Use	Page 4
Photo Gallery	Page 6

From Chairman's Desk _____



Dear Professional Colleagues,

Greetings from ICAI Kannur Branch!

I am truly honoured and humbled to take on the role of **Chairman of the ICAI Kannur Branch for the year 2025-26**. I sincerely thank all of you for your trust and support. This is a great responsibility, and I promise to work with **dedication, integrity, and enthusiasm** to take our branch to greater heights.

Stepping into this role is not just a personal milestone for me—it is a moment of reflection on the journey that has brought me here. Coming from a humble background, I have faced challenges similar to many of you. But through **hard work, continuous learning, and the unwavering support of my mentors, teachers, colleagues, and family**, I have been able to reach this point. I truly believe that **with faith, effort, and the right guidance, anything is possible**.

Now, as we look forward to an exciting year ahead, I would like to share my vision for our branch:

Vision – Learn to Rise.....

The theme "**Learn to Rise**" reflects my strong belief that learning is the key to growth and success.

- **Learn** – Always keep updating our knowledge and skills to stay ahead in our profession.
- **Rise** – Apply what we learn to improve our careers, businesses, and personal lives.
- **Lift Others** – Support students, mentor young professionals, and give back to society.

Through this approach, we can **build a strong and thriving CA community** that is well-equipped to face the challenges of the future.

Upcoming Activities – March 2025.....

We have planned some important programs this month to help our members grow professionally and to celebrate our community:

- ✓ **Bank Audit Seminar** – A special seminar to help members understand the latest updates in bank audits and improve their audit quality. This will be very useful as we approach the audit season.
- ✓ **Women's Day Celebration – Honouring Women CAs** – ICAI celebrates **March as Women Excellence Month** every year to recognize and inspire women professionals. As

part of this, we will honour the **Women Chartered Accountants in Kannur** for their contributions to the profession and society.

✓ **Young Talk – Monthly CPE Seminar** – A unique platform for **young CAs to share knowledge** on new and emerging topics. This will help them develop confidence and public speaking skills while also benefitting all participants.

Looking Ahead – Our Plans for the Year.....

📖 **Coaching for CA Students** – We are happy to announce that **CA Foundation and Intermediate coaching classes** will start in the **first week of April**. Our aim is to provide structured learning, expert mentorship, and a strong support system for aspiring Chartered Accountants.

📖 **Newsletter – Call for Articles** – We invite members to **share their expertise and experiences** by contributing articles to our monthly newsletter. Your insights will be valuable for the entire CA community.

✈️ **International Study Tour** – Following the success of our **Vietnam tour in 2023**, we are planning another **international study tour** to provide members with global exposure and networking opportunities.

🏢 **Improving Infrastructure & Learning Facilities** – We are working on **enhancing the facilities at our branch, organizing high-quality CPE seminars, and expanding mentorship programs** for students and young professionals.

👤 **Your Support Matters!** – The success of all these initiatives depends on **your active participation and involvement**. I request each of you to **contribute ideas, attend events, and support our activities** so that we can create a stronger and more vibrant CA community in Kannur.

A Journey Together.....

The past Chairmen of our branch have built a strong foundation, and I feel privileged to carry forward their legacy. With the **support of our Managing Committee, senior members, and young professionals**, I am confident that we will achieve great things together.

Let us embrace the spirit of **"Learn to Rise"**—to grow, to support, and to lead. I look forward to working with all of you to make **this year a productive, inspiring, and successful one** for ICAI Kannur.

Thank you all!

Warm regards,

CA MUHAMMED FAISAL K P

Chairman, ICAI Kannur Branch

News, Views and Cases you can Use...

- Whether an Order issued under Section 73 without affixing a digital or manual signature is valid?

No,

The Honourable Kerala High Court in the case of M/s. Fortune Service & Ors v. Union of India & Ors. [WP (C) Nos. 20656/2024, 22886/2024, 25526/2024, 26672/2024, 26855/2024, 27724/2024, 29264/2024, 29918/2024 dated November 29, 2024] allowed the writ petition and held that orders issued under Section 73 of the CGST/SGST Act 2017 must carry the digital or manual signature of the officer passing the order in order to treat the order to be a valid order for the purposes of the CGST/SGST Acts. The Honourable Kerala High Court relied on the case of Silver Oak Villas LLP v. Assistant Commissioner (ST), Begunpet Division Hyderabad [(2024) 17 Centax 442 (Telangana)] which had further relied on the decision of the High Court for the State of Andhra Pradesh SRK Enterprises v. Asstt. Commissioner [(2024) 102 GST 450 (82) G.S.T.L. 142 dated November 10, 2023], wherein the Honourable Division Bench held that an unsigned order cannot be covered under —any mistake, defect, or omission therein as used in Section 160 of the CGST Act.

An Unsigned order is no order in the eyes of the law. Merely uploading of the unsigned order, may be by the Authority competent to pass the order, would, not cure the defect which goes to the very root of the matter i.e. validity of the order. The Division Bench further relied on the case of A.V. Bhanoji Row v. Assistant Commissioner (ST) [W.P. No. 2830 of 2023 dated February 14, 2023] where a Co-ordinate Bench of this Court has held that the signatures cannot be dispensed with and the provisions of Sections 160 and 169 of CGST Act would not come to the rescue. The Honorable Kerala High Court allowed the writ petition by quashing Impugned Orders and making it clear that it will be open to the competent Authorities in all these cases to upload fresh orders by affixing digital signatures or by serving a copy of the order after affixing a manual signature. Since it is possible that in several of the cases, there may have been a change of officer, who passed the original order, fresh orders shall be passed by the competent officer presently in office, after affording a fresh opportunity of hearing to the petitioners in these cases. It is made clear that none of the orders directed to be issued in the terms of this judgment shall be questioned on the ground that they are issued beyond the period of limitation and it will be deemed for all purposes that the fresh orders will relate back to the date on which the original orders (which have been set aside) have been issued.

2. Whether service of Notice/ Order on the GSTN portal is valid without exercising offline modes of service?

No, the Honorable Madras High Court in the case of Udamalpet Sarvodaya Sanghamv. The Authority & Ors [W.P. (MD). Nos. 26481, 25801, 25855, 25979, 25773, 25952, 27362, 27363, 27357 to 27361 27869 & 27190 of 2024 dated January 06, 2025] allowed the writ petition and held that Section 169 of the CGST mandates a notice to be served in person or by registered post or to the registered e-mail ID alternatively and on a failure or impracticability of adopting any of the aforesaid modes, then the State can, in addition, make a publication of such notices/ summons/ orders in the portal/ newspaper through the concerned officials. The Honorable Court noted that petitioners contended that were not well aware about the portal of the Department and due to unawareness of the information technology. They had relied upon the practitioners for filing their returns in the portal of the Department. The practitioners uploaded their phone numbers and e-mail IDs for receipt of alerts and that in most of the cases and did not inform the Petitioners. The notice or any other communication cannot be termed to be served until it has reached the intended noticee. The only aspect to consider is whether or not the intended notice was served to the intended noticee. If not, then the service of SCN must be disputed and allow the revenue to discharge their burden regarding the service of SCN. Without discharging this elementary burden, 'due process' under the law fails. Hon'ble Delhi High Court in the case of Anant Wire Industries v. Sales Tax Officer (W.P.(C) 17867 of 2024, CM APPL. 76030 of 2024) held that where show cause notice issued to the assessee was uploaded on the GST portal under 'additional notices and orders' tab and service was not effected through any other means e.g. registered email ID, order passed based on such notice was to be set aside and matter was to be remanded.

3. Whether an order passed without affording an opportunity of a hearing, violates principles of natural justice?

Yes, the Honorable High Court of Allahabad in the case Chandani Tent Traders v. State of U.P. [WRIT TAX NO. 1084/2024 dated July 23, 2024] held that passing an order without giving an opportunity of a hearing is a violation of principles of natural justice. The Honorable Court noted that the GST registration of the petitioner was cancelled on 06.05.2019 w.e.f 31.01.2019 under the UPGST Act and never revived. The Revenue issued notice for 2017-18 and passed an ex-parte order on 31.12.2023. The petitioner contended that he never received notice and the notice was issued online only on the portal. Revenue never issued any offline/physical notice. The Honorable noted that there is a gross violation of the rules of natural justice and thereby the Impugned order is set aside. The petitioner may treat the said order itself to be the notice and submit its final reply thereto within a period of four weeks from today. Subject to such compliance by the petitioner, A fresh order may be passed after affording an opportunity of a personal hearing, as expeditiously as possible, preferably within a period of three months therefrom. Consequently, the writ petition is disposed of.

Photo Gallery

13th Annual Changeover Function on 25th February 2025 at Hotel Magnet, Kannur









Womens' Day Celebrations – at Hotel Benale



Bank Audit Seminar on 15th March 2025 at Hotel Benale, Kannur



CA Praveen P – Decoding Bank Audit



CA Kuntal Shah – SBA under CBS

An Appeal

REQUEST FOR JOINING AS LIFE MEMBER OF CABF

Our Institute has been taking a lot of initiatives and is extending unstinted support to all our members. As you are all aware, during Covid-19 pandemic, ICAI extended its care and support to our members and their families from CABF. To strengthen the endeavours of the ICAI, I request all the members to come forward as life members of CABF of ICAI. I also request the members who already enrolled as life members may also contribute generously for the benefit of professional brethren.

Disclaimer: The Kannur branch of SIRC of ICAI is not in any way responsible for the result of any action taken on the basis of the articles or advertisements or other data, if any, published in the e-Newsletter. The views and opinions expressed or implied in the branch e-News Letter are those of the authors and do not necessarily reflect those of Kannur Branch of SIRC of ICAI.

Editor : CA. Sreejith.T