

THE ORACLE

MANGALURU BRANCH (SIRC) E-NEWSLETTER

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Upcoming Events in March 2025



Womens Day Seminar

Bank Audit seminar

Walkathon



From the Desk of the Chairman
CA. Prashanth Pai K.
Chairman- ICAI Mangaluru Branch



Dear Members,

It is with great honor and humility that I assume the role of Chairman of the Mangalore Branch, effective 28th February 2025. I extend my heartfelt gratitude to the previous Chairman and the managing committee for their exemplary leadership and dedication, which have laid a strong foundation for us to build upon.

The month of February was exceptionally active and productive under the guidance of the outgoing Chairman, CA. Gautham Pai D. On 10th February, we had an engaging discussion on Budget Proposals by CA Pavan Sharma and CA Pradeep Kamath, which provided valuable perspectives on the financial landscape. Following this, on 22nd February, we successfully organized a GST Seminar on Latest Judicial Pronouncements and Amendments in the Finance Act 2025, along with a discussion on Notices under Section 74 of the GST Act. The seminar, led by the esteemed Dr. Avinash Podar and CA Vishal D Podar, was highly insightful and well-received.

Further, under our banner, we launched an AI Course at Shimoga on 23rd, 24th, and 25th February, which marked a significant step toward equipping our members with cutting-edge knowledge and skills. The overwhelming participation and enthusiasm from members made these events a resounding success.

As we step into March, we have an exciting lineup of activities planned:

- Women's Day Celebration on 8th March to honor and celebrate the contributions of women in our profession and society.
- Bank Audit Seminar on 15th March, focusing on key updates and practical insights for bank auditors.
- Walkathon in association with SICASA on the last Sunday of March, promoting health and camaraderie among members.

We request your continued support and active participation in these initiatives to make them successful. Together, we can ensure that the Mangalore Branch remains a vibrant and dynamic platform for learning, networking, and growth.

Thank you for your trust and encouragement. Let us march forward with renewed energy and commitment!

Message from the Immediate Past Chairman
CA. Gautham Pai
Imm. Past Chairman – ICAI Mangaluru



Dear Members,

As I conclude my tenure as the Chairman of the Mangaluru Branch for the Council Year 2024-25, I reflect with deep contentment on this incredible journey. Having served in the Committee for six years in various capacities, this experience has been enriching and truly a learning curve.

I firmly believe that we are all part of a relay team, running our respective laps while ensuring that the next runner is even better placed to take the branch forward. As a team, we have strived to elevate branch activities to new heights, and I am proud of what we have accomplished together.

I take this opportunity to express my sincere gratitude to my family, my wife, and my mentor, CA. M. Jagannath Kamath Sir, for their unwavering support and guidance. A special mention to my dedicated team, including CA. Prasanna Shenoy and CA. Gautham Nayak, both past Chairmen, whose experience and insights have been invaluable. I also extend my heartfelt thanks to CA. Prashanth Pai, CA. Daniel Pereira, and CA. Mamta Rao—the pillars of this one-year journey.

The past year has been nothing short of phenomenal. With 265 hours of CPE to benefit our members, three RRCs, one International Study Tour, and five batches of Certificate Courses, we have worked towards creating meaningful learning opportunities. From One-Day Seminars and Workshops to the National Conference, Study Circle Meetings, Career Counselling sessions, and initiatives to enhance the image of our profession, we have given our best to excel in every endeavour. A significant highlight was the inauguration of our renovated premises at Mahendra Arcade Complex by the then Hon'ble Vice President—a moment of pride for all of us.

I extend my heartfelt compliments to CA. Prashanth Pai on assuming the role of Chairman for the ensuing year. His experience within the Committee will undoubtedly be invaluable in discharging his responsibilities. The new team brings together a perfect blend of wisdom, experience, and youthful exuberance—a combination that holds great promise for the branch's continued success. I wish them the very best for their tenure.

This journey has been truly incredible. I have been privileged to serve in multiple capacities, starting as SICASA Secretary and Vice Chairman during my student days, followed by my tenure as part of the Young Members Empowerment Task Force in 2016, and then as a Managing Committee Member since 2019. I am deeply grateful to all the past Chairmen for their encouragement and guidance throughout, the Members of the Branch for their active participation in all our events & the branch staff for being the back-end support for us.

As I bid farewell, I recall my words in my very first communiqué as Chairman, where I had stated that the motto is “Organization above self.” With utmost satisfaction, I can say that, to the best of my ability, I have worked in this direction, always keeping the branch’s progress at the forefront.

Thank you all once again for everything.



Know your Managing Committee for 2025-2026



CA. Prashanth Pai K
Chairman



CA. Daniel Marsh Pereira
Vice Chairman



CA. Mamta Rao
Secretary



CA. Balasubramanya N
Treasurer



CA. Bantwal Nithin Baliga
SICASA Chairman



CA. Gaurav R Hegde
Member



CA. B Krishnananda Pai
Member

Condonation of Delay in Filing Appeal Beyond Statutory Limits



CA. Ritesh Arora
Amritsar



Whether the delay in filing an appeal beyond statutory time limits can be condoned?

Yes, the Honorable Calcutta High Court in the case of Shruti Iron (P.) Ltd. v. Assistant Commissioner, State Tax, Bally & Salkia Charge [WPA No. 26637 of 2024 dated December 04, 2024] set aside the order passed on grounds of limitation, and consequently, the Appellate Authority is directed to decide the application of Assessee for condonation of delay on merits. The Honorable Court noted that the petitioner has contended that the matter was entrusted to its advocate, who, due to a mix-up, failed to respond to the show cause notice. Consequently, an ex-parte adjudication order was passed on October 16, 2023, confirming the tax demands and issuing a summary order in FORM GST DRC-07.

The Petitioner filed an appeal on March 19, 2024, but exceeded the statutory period under Section

107 of the CGST Act by 30 days due to the serious illness of its director, who handles financial and tax matters. Despite providing detailed explanations and supporting documents for the delay, the Appellate Authority rejected the appeal vide Order dated June 28, 2024, on the grounds of limitation. The Honorable Court observed that the provisions on limitation should be interpreted liberally in cases where genuine hardships are demonstrated, particularly in light of judicial precedents supporting such relief. Relied on, S.K. Chakraborty & Sons v. Union of India [M.A.T. Nos. 81 & 82 of 2022 dated December 01, 2023], the Division Bench of Honorable Calcutta High Court held that Section 107 of the CGST Act does not exclude the applicability of the Limitation Act, 1963 expressly. It does not exclude the applicability of the Act impliedly also if one has to consider the provisions of Section 108 of the CGST Act which provides for a power of revision to the designated authority, against an order of adjudication. In case of revision, a far more enlarged period of time for the Revisional Authority to intervene has been prescribed. Two periods of limitations have been prescribed for two different authorities namely, the Appellate Authority and the Revisional Authority in respect of the same order of adjudication. Any interference with the order of adjudication either by the Appellate Authority or by the Revisional Authority would have an effect on the defaulter/notice. Section 107 of the CGST Act does not have a non-obstante clause rendering Section 29(2) of the Limitation Act, non-applicable. In the absence of specific exclusion of the Section 5 of the Limitation Act, it would be improper to read an implied exclusion thereof. Moreover, Section 107 of the CGST Act, it it's entirely has not expressly stated that Section 5 of the Limitation Act stands excluded. Hence, since provisions of Section 5 of the Limitation Act, have not been expressly or impliedly excluded by Section 107 of the CGST Act, by virtue of Section 29(2) of the Limitation Act, Section 5 of the Limitation Act, stands attracted. The prescribed period of 30 days from the date of communication of the adjudication order and the discretionary period of 30 days thereafter, aggregating to 60 days is not final and that, in given facts and circumstances of a case, the period for filling the appeal can be extended by the Appellate Authority.

The Honorable Court held in light of the procedural irregularities and the arbitrary nature of the actions, the Petitioner's case is meritorious. Accordingly, the writ petition is allowed, and the appellate Order dated June 28, 2024 is quashed.

Author's Comments

If the appeal is filed after the period of condonation permitted in Section 107(4) (3+1 months), the Appellate authority does not have statutory authority to condone the delay, not even if the reasons are ample and deserve to be entertained. The appeal must be dismissed for being fatally belated because the Legislature has allowed Appellate authority this much authority and not more.

The Honorable Supreme Court has decided in *Singh Enterprises v. CCE 2008 (221) ELT 163* that where the period of limitation is specifically provided in the statute, admitting appeals albeit for 'sufficient cause' would render statutory provisions impossible. And Appellate Authority thus being the denuded of authority to condone (due to lapse of maximum time permitted) is barred from examining the cause and condone the delays even for a "good and sufficient" reason. The Honorable Allahabad High Court in the case of *M/s. Yadav Steels v. Additional Commissioner and Anr.* [Writ Tax No. 975 of 2023 dated February 15, 2024] and in the case of *M/s. Abhishek Trading Corporation v. Commissioner (Appeals) and Anr.* [Writ Tax No. 1394 of 2023 dated January 19, 2024] has decided that the Central Goods and Services Tax Act, 2017 is a special statute and a self-contained code in itself and Section 5 of the Limitation Act is not applicable to give power to First Appellate authority to condone the delay beyond the statutory time limit allowed.

Link to download judgment



<https://drive.google.com/file/d/1wYnfU1BaVRpTKaqy7mzyO7-LX8UdM8c/view?usp=sharing>

THE MONTH GONE BY - FEBRUARY 2025

HALF DAY SEMINAR ON UNION BUDGET 2025 10TH FEBRUARY 2025



GEETHA A B - EX OFFICIO MEMBER - INTERACTION WITH CA STUDENTS 19TH FEBRUARY 2025



THE MONTH GONE BY - FEBRUARY 2024

ONE DAY WORKSHOP ON GST 22ND FEBRUARY 2025



THE MONTH GONE BY - FEBRUARY 2025

CERTIFICATE COURSE ON AI FOR CA'S HOSTED BY MANGALURU BRANCH OF SIRC AT SHIVAMOGGA 23RD TO 25TH FEBRUARY 2025



THE MONTH GONE BY - FEBRUARY 2025

TAKEOVER CEREMONY

28TH FEBRUARY 2025



EDITORIAL BOARD



CA. Prashanth Pai K



CA. B Krishnananda Pai

The Managing Committee of Mangalore Branch of SIRC of ICAI invites articles, write-ups and other similar materials in the areas of Accounting, Taxation or any other subject of professional interest for publishing in its E-Bulletin. The articles submitted for consideration of publication should be of 2000-4000 words typed. Soft copy of the article, along with the author's photograph may be sent to mangaluru@icai.org .

Feedback on this e-bulletin can be sent to the editorial team at mangaluru@icai.org .

Committee Members

CA Daniel Marsh Pereira | CA Mamta Rao | CA. Balasubramanya N |

CA Bantwal Nithin Baliga | CA Gaurav R Hegde

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