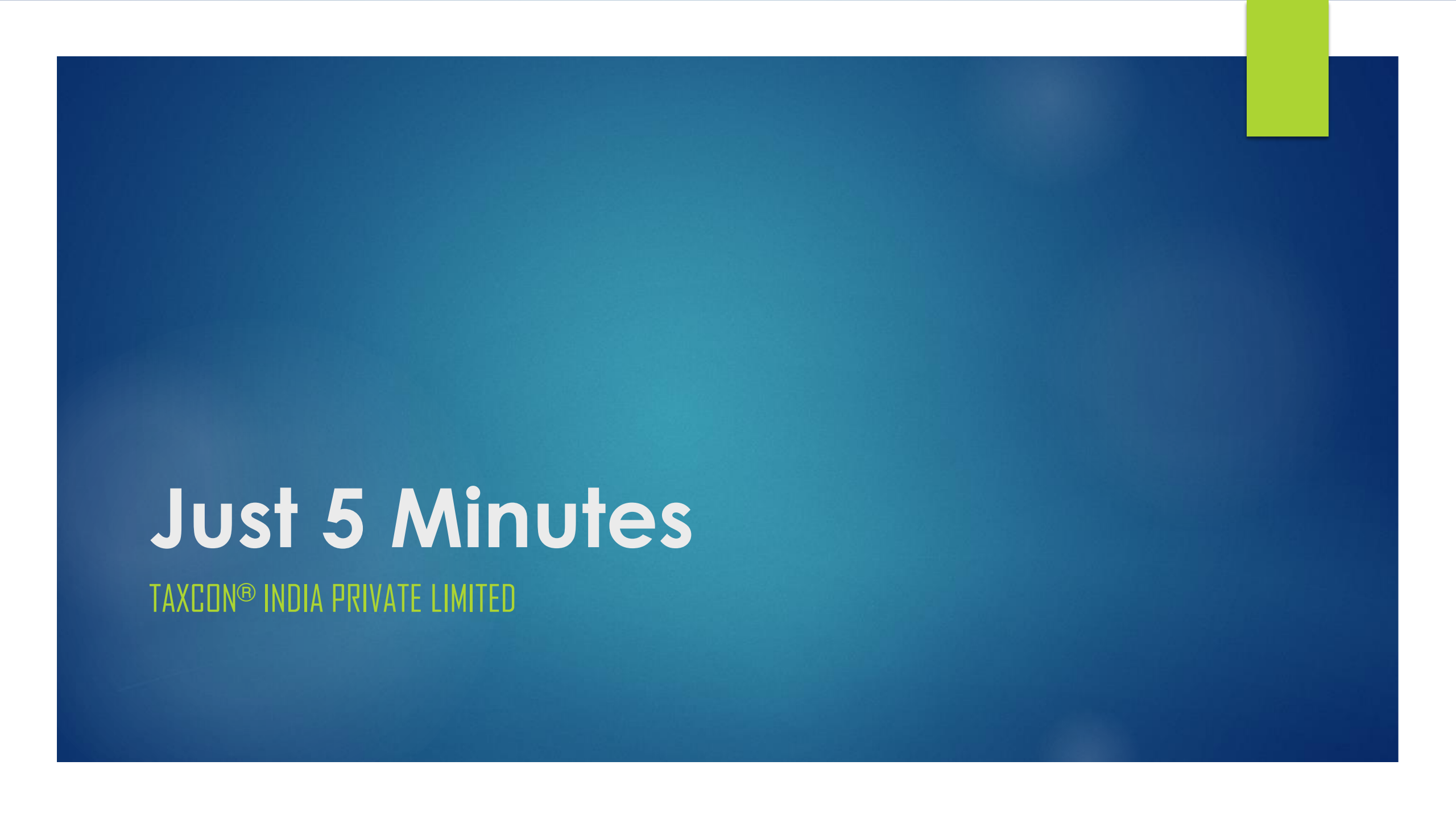




Just 5 Minutes

TAXCON® INDIA PRIVATE LIMITED

COMPANIES ACT

1. *Due date extended for director KYC*

MCA has received suggestions to extend the time beyond 30.09.2025 for filing of e-form DIR-3-KYC and web-form DIR-3-KYC-WEB without payment of filing fee. The matter has been examined in the Ministry and it has been decided to allow filing of e-form DIR-3-KYC and web-form DIR-3-KYC-WEB without filing fee upto October 31, 2025.

2. *Due date extended for annual accounts and return filing*

In view of deployment of new e-forms AOC-4, MGT 7 and considering that many additional information are sought which is taking time, MCA has provided extension for filing of these forms AOC 4 (Annual financials), MGT 7 (Annual Return) without any additional filing upto Dec 31, 2025

LABOUR LAWS

1. *FAQs issued by EPFO on revamp of ECR*

The Employees' Provident Fund Organisation ("EPFO") has released a detailed set of Frequently Asked Questions ("FAQs") to facilitate smooth implementation of the Revamped Electronic Challan-cum-Return ("ECR") System, applicable from the wage month of September 2025.

Key Highlights:

- ▶ Return filing and payment generation are now separate. Employers must first submit the return, then generate challan and pay.
- ▶ Built-in checks to prevent incorrect UANs, ineligible EPS contributions, and duplicate or invalid entries.
- ▶ Regular (monthly filing), Supplementary (missed employees), and Revised (corrections). Downward corrections only before payment.
- ▶ Automatic calculation of interest under Section 7Q and damages under Section 14B in case of delays.
- ▶ Old unpaid challans are invalid; sequential filing of returns is mandatory.
- ▶ Required to provide wage and contribution details even if exempt; system will auto-adjust applicable values.

LABOUR LAWS

2. Ministry of Labour introduces Employees' Enrolment Campaign, 2025

Employees' Provident Funds (Amendment) Scheme, 2025 ("Amendment Scheme") will be operational from 1st November 01, 2025 to April 30, 2026. The key features are:-

- ▶ Employer may apply for coverage of all such employees who have joined the said establishment between 1st July, 2017 and 31st October, 2025, who are alive and employed as on date of declaration.
- ▶ Damage amount will be maximum Rs.100
- ▶ Employee share will be waived of only employer share will be deposited
- ▶ The submission of multiple undertaking or declaration shall not be allowed
- ▶ The employer shall make regular compliance under the provisions of the Act.
- ▶ All the employers who gets registered under this Scheme or declare additional employees under the Scheme shall be eligible to avail the benefits of Pradhan Mantri-Viksit Bharat Rojgar Yojana, subject to terms and conditions

CASE LAWS - INCOME TAX

1. *Mangalayatn University Vs Ld. CIT (Exemption)*

The ITAT Jabalpur in the matter has decided that CIT(E) can't presume CSR violation without MCA finding. It was further held that 80G rejection is premature when 12AB matter pending. ITAT has directed fresh consideration by CIT(E).

2. *ITO Vs Sneh Sharma*

ITAT Delhi in the matter, has held that Income Tax Assessment is void without draft order for Non-Residents.

3. *Jubilant enpro pvt. Ltd. Vs. CIT*

It has been held that disallowance of education expenses of director's children is unsustainable where studies have nexus with business and the board resolution authorizing sponsorship, bonafide intent, and also subsequent employment was proved.

CASE LAWS - INCOME TAX

4. *Rohilkhand Educational Charitable Trust v. DCIT, Central*

It has been held that giving of donations by one public charitable trust to another, having common trustees, would not require exemption of assessee trust to be withdrawn, so long as it could not be proved that income of donee trust was being utilized for benefit of trustees in some way.

5. *DCIT, Intl Taxation v. Orange 78 Rue Olivairer De Serres Paris (France)*

It has been held that Interconnect service charges paid by assessee to non-resident telecom operator company would not amount to 'royalty'.

CASE LAWS - INDIRECT TAX

1. *AAR in Jubilee Mission Hospital*

It was held by Kerala Authority for Advance Ruling (AAR) that any supply naturally bundled with “health care services” is exempt from GST. So in case of inpatient treatment where all items including medicines, implants and other supplies are charged as a pre-fixed consolidated amount irrespective of type, brand or quantity, shall be considered as bundled and exempt from GST.

Greenhouse gas Emission Intensity (GEI) reduction targets for two years, beginning 2025-26

India's Ministry of Environment, Forest and Climate Change recently came out with a draft notification setting greenhouse gas emission intensity (GEI) reduction targets for two years, beginning 2025-26, covering 282 obligated entities in various sectors such as aluminium, cement, pulp & paper and chlor-alkali. GEI means Greenhouse Gases Emission Intensity in tCO₂e/equivalent output or product.

Key Highlights of the Rules

GEI Targets Calculation: As per Bureau of Energy Efficiency's methodology, specific to each obligated entity as listed in the Schedule.

Compliance Requirements for Obligated Entities: They must meet GEI targets annually as per the Carbon Credit Trading Scheme, 2023.

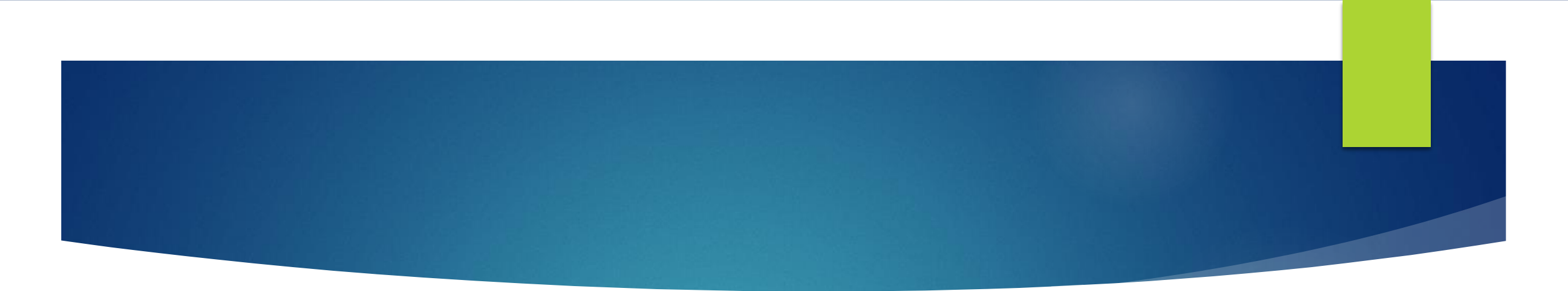
May also purchase carbon credit certificates from the Indian Carbon Market (ICM) to offset shortfalls.

Environmental Compensation: To be imposed by the Central Pollution Control Board (CPCB), equal to twice of the average price at which carbon credit certificate is traded in the compliance year, payable within 90 days.

Legal Backing: Non-compliance or rule violations is addressed under the Environmental Protection Act, 1986. Objections or suggestions to the draft notification, if any, may be addressed to the Joint Secretary, Ministry of Environment,

Forest and Climate Change, Indira Paryavaran Bhawan, Jor Bagh Road, New Delhi - 110003, and may be sent to e-mail id: ccts.hsm-moefcc@gov.in

It may be noted that the said notification shall be taken into consideration on or after the expiry of a period of sixty (60) days from the date of publication of the draft in the official Gazette.



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