



STBA BULLETIN



MEMBER'S MONTHLY E-NEWSLETTER
SILIGURI TAXATION BAR ASSOCIATION

JANUARY 2024

2024

HAPPY NEW YEAR

*THE GREATEST GLORY IN LIVING LIES NOT IN NEVER FALLING,
BUT IN RISING EVERY TIME WE FALL*

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- ➔ Aaykar Bhawan, Ground Floor, Matigara – 734010
- ➔ SGST Office, Directorate of Commercial Taxes, Paribhan Nagar, Matigara 734010

REACH US AT:

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Email: stbaslg@gmail.com

President – CA Sanjeev Agarwal – 98320 61298

Secretary – Adv Vinit Agarwal – 98320 65666

Staff - Mr Mritunjoy Dhar – 89183 95245



As we embark on a new year, I extend a warm welcome to each member of the Siliguri Taxation Bar Association. It is with great pleasure and pride that I reflect on the year gone by, a year that has been marked by collective success and the unwavering dedication of our esteemed members.

One of the highlights of the past year was the successful seminar on GST held on December 2nd, 2023. The event witnessed active participation from over 75 members, showcasing our commitment to staying informed and continuously enhancing our professional expertise. The insightful discussions and shared knowledge were truly commendable.

Another noteworthy achievement was the Box Cricket event on December 10th, 2023, which turned out to be a monumental success. I extend my sincere gratitude to the sports committee, team owners, co-owners, and all the spirited sportspersons who played a crucial role in making this event a memorable one. Your dedication and enthusiasm have strengthened the bond among our members and contributed significantly to the vibrancy of our association.

Looking forward, we have more exciting events on the horizon. A picnic is scheduled for January 6th, 2024, providing a delightful opportunity for members to unwind and connect in a relaxed setting. Additionally, we are gearing up for another insightful seminar on January 20th, 2024, continuing our commitment to knowledge-sharing and professional growth.

As we embrace the possibilities of the New Year, let us continue our journey of collaboration, knowledge-sharing, and mutual support. Together, we can make 2024 another year of shared successes and collective growth.

Thank you for your unwavering support, and I look forward to another year of fruitful collaboration.

CA Sanjeev Agarwal
President
Siliguri Taxation Bar Association





Dear Members

Wish you all a very happy and prosperous new year!!

Siliguri Taxation Bar Association (STBA) has always been working persistently for the benefit of its members and is diligently dedicated to their constant improvement and growth.

The Siliguri Taxation Bar Association (STBA) with an endeavour to keep the members abreast with the recent changes conducts Seminars, Study Group session. These Study Group meetings are an apt platform to encapsulate the changing dynamics and important developments of the profession in various subject areas. Further it provides a unique networking opportunity for the members to collaborate and corroborate with their peers.

The month of December has been another supreme exclusive and exciting month with a list of Events especially focused on Sports. Some of the remarkable events were:

Seminar on GSTR 9 & 9C on 2nd December 2023 headed by CA Vikas Kumar Banka at Hotel Dolly Inn, Bidhan Road, Siliguri.

Meeting with CGST Commissioner, CGST on 06th December' 2023 at GST Bhawan, Hakimpura, Siliguri

BOX Cricket Tournament on 10th December 2023 at Bounce, 2nd Mile, Sevoke Road, Siliguri where all STBA members have participated with full sportsmanship.

Once again, I extend my heartfelt wishes to everyone for a joyous New Year. Let the coming year be a canvas for new beginnings, where each stroke paints a picture of progress, unity, and success. As we partake in the celebrations, let's embrace the opportunities and potential that the forthcoming year brings with the famous quote of **Mr. Nelson Mandela - "I never lose. Either I win or learn."**

May the New Year bring forth success, prosperity, and moments of happiness for all.

Warm Regards

Vinit Agarwal, Advocate

Secretary

Siliguri Taxation Bar Association

Forthcoming Programs of STBA

- January 06, 2024 – STBA Picnic
- January 20, 2024 – Seminar on Income Tax



Dear Readers,

Greetings from the editorial team of the STBA Newsletter! We hope this message finds you well and that you will enjoy the valuable insights and updates we will provide on taxation & other matters.

Taxation is a complex and dynamic field, with frequent updates, amendments, and interpretations. Our team of experts works diligently to stay abreast of these changes and distill them into practical, digestible information for our readers. We aim to cover a wide range of topics, including income tax, GST, Corporate Matters, Finance, Accounting & Audit, among others, to cater to the diverse needs of our readership.

We understand that each one of you has unique circumstances and requirements when it comes to taxation & related laws. While we endeavor to provide accurate and up-to-date information, we must emphasize that our newsletter should not be considered a substitute for professional advice. It is essential to refer to relevant laws or seek guidance from relevant authorities to address your specific concerns.

I request our members to please come forward and contribute your valuable insight by way of articles on various topics and areas related to our profession. Members can also send case studies on cases relating to Income Tax, GST & other areas, where they themselves attended before the appellate authorities. Case study may be submitted with fact of the case, grounds appealed for and outcome of the case. This would help our fellow members in enriching their practical knowledge.

Any suggestions, queries or articles on any matter may be mailed to us at manishslg@icai.org. Thank you for being a part of our community. We look forward to bringing you more informative content in the coming months.

Happy New Year!

With warm Regards

CA. Manish Agarwal
Editor & Chairman – Newsletter Committee
Siliguri Taxation Bar Association

SCAN & PAY YOUR ANNUAL MEMBERSHIP FEE

Members are requested to remit their annual membership fee by:

- Scanning the QR code
- UPI: boism-8918395245@boi
- NEFT to: Bank of India, BKID0004291, 429110100001248
- Cheque in favour of Siliguri Taxation Bar Association
- Cash against money receipt to Mr Mritunjoy Dhar – 89183 95245



Connect with Treasurer, CA Rahul Agarwal, # 9832355580 for any queries.

Order	Case Name	Brief Details
<p>No Section 263 Revision for Non-Limited Scrutiny Issues in Limited scrutiny cases: ITAT</p>	<p>Epimoney Private Limited Vs ITO (Chennai ITAT) Date: 10.11.2023</p>	<p>The ITAT ruled that when the Assessing Officer conducts a limited scrutiny in accordance with the law, examines details, and completes the assessment, the subsequent identification of issues beyond the scope of limited scrutiny does not render the assessment erroneous or prejudicial to the interest of Revenue. The Tribunal highlighted that the PCIT cannot go beyond the scope of limited scrutiny. Consequently, the revision order passed by the PCIT was deemed not in accordance with the law, and the ITAT quashed the revision order.</p>
<p>ITAT condones delay in appeal filing due to ill-health of representative's wife</p>	<p>Everest Grande Commercial Premises Co-Operative Society Ltd. Vs ITO (ITAT Mumbai) Date: 10.11.2023</p>	<p>While the ITAT set aside the orders of the Commissioner of Income Tax (Appeals) dismissing the appeals, it emphasized that the appeals had not been decided on their merits. Consequently, the matter was remanded back to the Commissioner of Income Tax (Appeals) for fresh adjudication on the merits of the appeals for the assessment years 2018-19 and 2019-20. The Tribunal directed the appellant to participate in the proceedings before the Commissioner of Income Tax (Appeals) and afforded them the opportunity for a fair hearing.</p>
<p>Year of entering into JDA would be year of taxability under Income Tax</p>	<p>Sruthi Riedl Vs ITO (ITAT Hyderabad) Date: 08.11.2023</p>	<p>ITAT Hyderabad held that as the parties have entered into registered Joint Development Agreement (JDA) on 04.04.2007 and the "Group of assessee" has also handed over possession to the TBPD pursuant to the agreement. Hence, transfer took place in the assessment year 2008-09.</p>
<p>CCIT has no jurisdiction if Income Tax refund claim exceeds Rs. Ten Lakhs: Kerala HC</p>	<p>Punnorath Meethal Sankaran Vs ITO (Kerala High Court) Date: 18.12.2023</p>	<p>Under the provisions of Section 119(2)(b) of the Act r/w circular No.9/2015 dated 9.06.2015, the jurisdiction to consider the application under Section 119(2)(b) of the Act in which the claim is not more than Ten Lakhs for any one assessment year, the Principal Chief Commissioner of the Income tax shall be vested with the powers of acceptance / rejection of such applications / claims. In the present case, the claim of refund is more than Ten Lakhs, and therefore, the jurisdiction to consider the application of the petitioner under Section 119(2)(b) of the Act, is not vested with CCIT. However, the CCIT-1, Kochi has passed the order, and thus, the order passed is without jurisdiction. In view of the aforesaid fact, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the Principal Chief Commissioner, the 4th respondent to consider and pass order on application of the petitioner, expeditiously, within a period of two months.</p>

Order	Case Name	Brief Details
<p>Service recipient ineligible for Advance Ruling: GST AAR Uttar Pradesh</p>	<p>In re Spring Infrastructures (GST AAR Uttar Pradesh)</p> <p>Date: 01.09.2023</p>	<p>After a thorough examination of the case, the GST Authority for Advance Ruling, Uttar Pradesh, found that Spring Infrastructures, as a service recipient, does not fall within the definition of an applicant eligible for an Advance Ruling. Consequently, no ruling could be provided on the merits of the case.</p>
<p>Madras HC Quashes GST Order on GSTR-3B and GSTR-2A Mismatch</p>	<p>Samadhu Medicals Vs Deputy State Tax Officer (Madras High Court)</p> <p>Date: 18.12.2023</p>	<p>The Madras High Court, in its judgment, provided relief to Samadhu Medicals, permitting them to present their case before the Appellate Authority. The dispute arising from GSTR-3B and GSTR-2A mismatch highlights the challenges faced by businesses, particularly when key personnel responsible for compliance meet untimely demises. This case emphasizes the importance of timely legal recourse and the need for businesses to adapt to unforeseen circumstances in the ever-evolving landscape of taxation laws.</p>
<p>Advance ruling Application Rejected for Failure to Submit ARA-01 Form & Requisite Fee</p>	<p>In re M/s. Mukesh Trading Co. (Mukesh Agarwal) (GST AAR Punjab)</p> <p>Date: 01.11.2022</p>	<p>This case underscores the importance of adhering to procedural requirements when seeking an advance ruling. Non-compliance with the prescribed format and fee payment can lead to the rejection of the application without addressing the substantive questions posed by the applicant. Future applicants are reminded to carefully follow the procedural guidelines to ensure a thorough and effective evaluation of their queries by the Advance Ruling Authority.</p>
<p>ITC claimed by the Recipient cannot be denied without conducting due diligence of Supplier</p>	<p>Assistant Commissioner Of State Tax Vs Suncraft Energy Private Limited & Ors. (Supreme Court of India)</p> <p>Date: 14.12.2023</p>	<p>The Hon'ble Supreme Court in the case of the Assistant Commissioner of State Tax, Ballygunje and Others v. Suncraft Energy Pvt. Ltd. [Special Leave Petition (C) No. 27827-27828 of 2023 dated December 14, 2023] reaffirmed the order passed by the Hon'ble Calcutta High Court in the case of M/s. Suncraft Energy Private Limited and Another v. The Assistant Commissioner, State Tax [MAT 1218 of 2023 dated August 02, 2023] wherein the Court set aside the order of reversing excess credit availed in Form GSTR-3B as compared to Form GSTR-2A and held that the demand notice issued to the assessee for reversing the ITC could not be sustained without proper inquiry into the supplier's actions.</p>

LIST OF MEMBERS OF STBMWO

List of Members of Siliguri Taxation Bar Mutual Welfare Organization

LIC ID	MEMBER'S NAME	DOB	LIC ID	MEMBER'S NAME	DOB
1	ADV ANAND GATTANI	23-03-1977	33	ADV RANAJIT DEY	19-08-1978
2	ADV APURBA SAHA	02-01-1969	34	ADV RANJIT KARMAKAR	16-11-1970
3	ADV ARUN GHOSH	01-03-1968	35	ADV SANDEEP KUMAR SRIVASTAVA	18-01-1972
4	ADV ARVIND AGARWAL	24-04-1985	36	ADV SANJAY KUMAR MARODIA	16-05-1967
5	ADV ASHOK GOYAL	01-03-1964	37	ADV SANJAY PRASAD	30-03-1984
6	ADV BANWARI LAL MAHESWARI	07-05-1965	38	ADV SANJAY SAHA	17-12-1974
7	ADV BAPPA PAUL	21-04-1976	39	ADV SANJIB CHAKRABORTY	14-11-1972
8	ADV BIBHUTI KUMAR THAKUR	11-04-1965	40	ADV SANJOY KUMAR	26-07-1966
9	ADV BIDISHA DE SAHA	01-01-1976	41	ADV SATYANARAYAN	08-04-1969
10	ADV BIPLOB KUMAR BARMAN	01-01-1974	42	ADV SIDDHARTHA KUNDU	03-10-1970
11	ADV CHETAN JAIN	16-12-1985	43	ADV SK. SAJJAD	04-03-1968
12	ADV DEBABRATA DAS	09-11-1973	44	ADV SOUGATA BANERJEE	30-07-1977
13	ADV HIMANSHU KUMAR DEY	01-02-1968	45	ADV SUBIR SARKAR	01-01-1970
14	ADV KALYAN SAHA	28-02-1971	46	ADV SUBRATA DUTTA	29-01-1964
15	ADV KARAN SINGH JAIN	01-10-1968	47	ADV SANJAY SUDRANIA	18-04-1966
16	ADV KISHOR KUMAR LOHIA	25-01-1965	48	ADV VINIT AGARWAL	04-07-1985
17	ADV KUNAL PAL	22-01-1967	49	CA HUKUM CHAND AGARWAL	16-05-1965
18	ADV LALIT KUMAR SHARMA	11-07-1964	50	CA KANHAIYALAL KHETAN	20-07-1965
19	ADV LITON BISWAS	20-02-1969	51	CA MANISH GOYAL	26-01-1978
20	ADV MADHUSUDHAN DUTTA	08-01-1967	52	CA PRADIP KUMAR AGARWAL	20-12-1965
21	ADV MANASH DHAR	15-01-1975	53	CA SANJAY DAS	12-10-1975
22	ADV MANISH AGARWAL	24-10-1985	54	CA SANJEEV AGARWAL	26-11-1970
23	ADV MANOJ KUMAR KEDIA	27-01-1972	55	CA SARABJIT SINGH HORA	05-02-1990
24	ADV MANOJ KUMAR SHARMA	03-10-1968	56	CA YOGESH KUMAR AGARWAL	14-02-1977
25	ADV MD. UNUSH ALI	14-07-1969	57	ADV. VIJAY KUMAR	14-08-1967
26	ADV PARTHA PRATIM SAHA	31-03-1979	58	ADV NARAYAN SAHA	30-01-1970
27	ADV PRABHU MANDAL	01-12-1967	59	ADV ASHWINI SINHA	01-03-1979
28	ADV PRADEEP KUMAR KEDIA	05-04-1966	60	ADV AMIT KUMAR MISHRA	11-09-1987
29	ADV PRADIPTO CHAUDHURY	22-10-1971	61	ADV SUBRATA KUMAR DAS	27-03-1969
30	ADV PROMOD GARG	27-12-1966	62	ADV JEETENDRA KUMAR GUPTA	03-12-1975
31	ADV PROVAT ROY	03-12-1972	63	ADV BAJRANG AGARWAL	05-01-1984
32	ADV RAJESH KUMAR AGARWAL	07-06-1970	64	CA RAMESH KUMAR AGARWAL	09-04-1968

For any query & details, connect with:

Vice President, STBMWO, Adv Bibhuti Kumar Thakur, # 94347 43394

GST Advisory: Date extension for reporting opening balance for ITC reversal

1. In order to facilitate the taxpayers in correct and accurate reporting of ITC reversal and reclaim thereof and to avoid clerical mistakes, a new ledger namely Electronic Credit and Reclaimed Statement was introduced on the GST portal. This statement was made available to help the taxpayers in tracking their ITC that has been reversed in Table 4B(2) and thereafter re-claimed in Table 4D(1) and 4A(5).
2. Now to facilitate taxpayers further, opportunity to declare opening balance for ITC reversal in the statement has been extended till **31st January, 2024**.
3. Kindly note that after declaring the opening balance for ITC reversal, only **three** amendment opportunities post the declaration will be provided to correct declared opening balance in case of any mistakes or inaccuracies in reporting.
4. Facility to amend declared opening balance for ITC reversal will be available till **29th February, 2024**.

CBIC extends time limit for issue of notice & order for non-fraud cases

FY	Action	Previous Time Limits	Extended Time Limits
2018-19	For issue of SCN u/s 73(1)	31.12.2023	31.01.2024
2018-19	For passing order u/s 73(9)	31.03.2024	30.04.2024
2019-20	For issue of SCN u/s 73(1)	31.03.2024	31.05.2024
2019-20	For passing order u/s 73(9)	30.06.2024	31.08.2024

Order under section 119 of the Income-tax Act, 1961

Processing of returns of income validly filed electronically with refund claims u/s 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases

On the 1st of December, 2023, the Central Board of Direct Taxes (CBDT), under the Ministry of Finance, issued a crucial order under section 119 of the Income-tax Act, 1961. The order addresses the processing of electronically filed income tax returns with refund claims, extending the deadline beyond prescribed limits for non-scrutiny cases. This decision comes in response to technical issues and other non-attributable reasons causing delays in the processing of returns for assessment years 2018-19, 2019-20, and 2020-21.

The CBDT acknowledges that validly filed returns under sections 139, 142(1), or 119 of the Income Tax Act, 1961, for the mentioned assessment years, could not be processed under section 143(1) within the specified timeframe. This delay in processing has led to taxpayers being unable to receive legitimate refunds, even when the delay is not their fault.

Considering the ongoing grievances related to refund issues for AYs 2018-19, 2019-20, and 2020-21, the CBDT, leveraging its powers under section 119, further relaxes the time-frame prescribed in the second proviso to sub-section (1) of section 143. This allows the processing of returns with refund claims for the mentioned assessment years, subject to prior administrative approval of Pr.CCIT/CCIT concerned. The intimation of such processing can be sent to the assessee concerned by 31.01.2024.

Exceptions to this relaxation include returns selected for scrutiny, unprocessed returns with payable demand, or likely demand, and returns remaining unprocessed for reasons attributable to the assessee.

Compliance Calendar for January 2024

Due dates in January 2024	Form to be filed	Period	Details
7	Challan No.281	Dec-23	Payment of Income Tax TCS collected in December 2023
7	Challan No.281	Dec-23	Payment of Income Tax TDS deducted in December 2023
10	GSTR 7	Dec-23	GSTR-7-Monthly Return by Tax Deductors for December 2023
10	GSTR 8	Dec-23	GSTR-8-Monthly Return by E-Commerce operators for December 2023
11	GSTR 1	Dec-23	Taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly GSTR-1 Return
13	GSTR 6	Dec-23	GSTR-6-Monthly Return of Input Service Distributor for December 2023
13	GSTR-1 / IFF	Dec-23	GSTR-1 / IFF – Optional for Taxpayers who have opted for QRMP
13	GSTR 5	Dec-23	GSTR 5 Return for Non-Resident Taxable Person for the month of December 2023
15	ESI Challan	Dec-23	ESI payment for December 2023
15	ECR	Dec-23	E-payment of Provident Fund for December 2023
15	Form 27Q, 27EQ	Oct - Dec 2023	Quarterly statement of Income Tax TCS for the quarter ending December 31, 2023
18	CMP-08	Oct - Dec 2023	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy.
20	GSTR 3B	Dec-23	GSTR 3B Summary of Outward and Inward Supplies for the payment of Tax for December 2023
20	GSTR 5A	Dec-23	GSTR 5A Return for Non-Resident Taxable Person for the month of December 2023
21	PTAX	Dec-23	Monthly Employees Professional tax payment for December 2023 in WB
24	GSTR 3B	Oct - Dec 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing
25	PMT-06	Dec-23	Payment of tax in PMT-06 by a registered person who has opted to file return under QRMP Scheme in PMT-06 – challan for December 2023
28	GSTR-11	Dec-23	Due date for filing GSTR-11- Statement for Inward supplies by persons having UIN for claiming GST Refund
30	Challan	Dec-23	Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of December 2023.
31	Form 26Q	Oct - Dec 2023	Quarterly statement of TDS for the quarter ending December 31, 2023
31	GST Appeal	NA	In a bid to assist taxpayers grappling with Goods and Services Tax (GST) issues, the Central Board of Indirect Taxes and Customs (CBIC) has introduced a significant amnesty scheme. This initiative allows specified GST taxpayers to lodge appeals against GST tax demand orders until January 31, 2024
31	Form 10-IC	AY 2021-22	Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No. 10-IC for Assessment Year 2021-22. Last date to file Form 10-IC is 31.01.2024

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- Open for Lawyers, Advocates, CA, CS, CMA & Tax Practitioners
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- Updates on Income Tax, GST & other laws
- Networking with pool of other professionals

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Get in touch with

Treasurer – CA Rahul Agarwal 98323 55580

Staff - Mr Mritunjoy Dhar – 89183 95245

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- Open for members of STBA
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- RTGS / NEFT to: Axis Bank Ltd., UTIB0000035, 919010020911520
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- Cash against money receipt to Mr Mritunjoy Dhar – 89183 95245

For details connect with:

Vice President, STBMWOW, Adv Bibhuti Kumar Thakur, # 94347 43394

Treasurer, CA Rahul Agarwal, # 98323 55580

Office Staff, Mr Mritunjoy Dhar , # 89183 95245

PROGRAMS HELD IN THE MONTH OF DECEMBER 2023



Seminar on GST held at Hotel Dolly Inn on 02.12.2023



Box Cricket for Members held on 10.12.2023



Meeting with Commissioner, CGST held on 06.12.2023



Executive Committee Meeting of STBA & STBMWO held on 16.12.2023