

**CIRCULAR TO CLIENTS - 2026**

Hearty Greetings from Ganesh Prasad to all our Valued Clients

Year 2025-26 has been much better than the earlier year. While wishing you all prosperity in the new year we reach out to you with our suggestions for best practices. Please spare time to read and understand the statutory compliances we need to follow to avoid conflicts and tax demands. This circular highlights the multiple matters a business or profession need to adhere to as a part of their routine for year closing of 2025-26 and for the new FY 2026-27.

<b>Particulars Applicable</b>	<b>For Individuals And HUFs</b>	<b>For Partnerships</b>	<b>For Companies/ LLPs</b>	<b>For Trusts/Societies/ Sec 8 Cos.</b>
Due date for completing <b>Audit of Accounts</b>	NA		30 <sup>th</sup> September	30 <sup>th</sup> September. Apply for renewal of recognition u/s 12 AAB of the Income Tax Act if necessary. All entities are to be subjected to Audit and filing of tax returns on time.
<b>Compulsory audit of Accounts</b> under relevant Laws	NA			Yes
Due date for <b>Tax Audit Sec.44AB/ Sec. 63*</b> (if sales is over Rs.100lakhs or gross receipts from Profession or Services is over Rs.50 lacs and filing of IT returns	30 <sup>th</sup> September			
Special provision for computing <b>profits and gains of business on presumptive basis</b> (Sec. 44AD, 44ADA, 44AE/ Sec 58)*	<p><b>44AD/ 58*- Income from business:</b> A sum equal to 8% (or higher) (its 6% if the receipts is on electronic clearing through bank) of the total turnover or gross receipts on account of business shall be deemed as profits and gains of business up to Rs.3 crores. No depreciation or partners' salary and interest can be claimed.</p> <p><b>44ADA/ 58*- Income from Profession:</b> If gross receipts is not over Rs. 75 lakhs – 50% (or higher) of such receipts shall be deemed as taxable income.</p> <p><b>44AE/ 58* – Plying, Hiring or leasing of goods carriages</b> - owning up to ten vehicles – Rs.7,500 per vehicle per month shall be deemed as taxable income. In case of heavy goods vehicle (more than 12 tons) Profits and Gains shall be an amount equal to Rs.1000 per ton of gross vehicle weight.</p>			
Due date for filling IT returns in general ( <i>from asst year 2018-19 if return is filed beyond the specified dates a late filing fee of Rs1000 (for income below Rs.5 lakhs, / Rs.5000 till December/ Rs. 10000 after December (Sec. 234F/ Sec. 428)*</i> up to March.	<p><b>Non-tax audit –</b> Others - 31<sup>st</sup> July Business/Profession– 31<sup>st</sup>August</p> <p><b>Tax audit –</b> 31<sup>st</sup> October</p>		31 <sup>st</sup> October	Unaudited 31 <sup>st</sup> August/ If audited 31 <sup>st</sup> October
New Provision for filing belated return or amended return with certain conditions u/s 139(8A)/ 263(6)(a)*	The timeline for filing an Updated Income Tax Return (ITR-U) has been extended from two years to four years from April 2025. Late filing of the ITR-U incurs penalties: If filed within 12 months, an additional 25% of the tax and interest is charged; within 24 months, it's 50%; within 36 months, it's 60%; and within 48 months, it's 70%.			
Compulsory maintenance of books of accounts for business from 1 <sup>st</sup> April 2017	If the income exceeds Rs. 2.50 lakhs or if sales or prof income exceeds Rs.25 lacs		Compulsory	Compulsory if receipts are over Rs.2,50,000/-
Obtaining Permanent account, No:	Compulsory for all since any matter relating to IT requires PAN and bank accounts can be opened only with PA No.			

\*Corresponding sections under the Income-tax Act, 1961 and the Income-tax Act, 2025 are presented side by side

Quoting of Aadhaar Number (Sec. 139AA/ Sec. 262)*	Every person eligible to obtain Aadhaar number shall quote the same in Application for PA card and also in the return of income when filing. Failure to quote the Aadhaar may render the PAN invalid.			
Tax deduction Account Number for payment of salary liable for TDS, Interest, commission etc.	Compulsory	Compulsory	Compulsory	Compulsory
Due date for remitting TDS	7 <sup>th</sup> of Succeeding month.			
Due date for filing TDS Quarterly Return	31 <sup>st</sup> of the month succeeding that quarter.			
Statement of stock at the year end and stock for 31 <sup>st</sup> March to be done for all trading and manufacturing businesses. Those enjoying Overdraft facility with bank, the quarterly Stock statement certified by a CA should be given to Banks. The stock statement as on 31 <sup>st</sup> March to be duly certified by Partners/ Directors and to be produced for Audit. Please ensure that the stocks Declared match with your stock registers maintained.	Yes, if business or any trading is carried on	Compulsory	Compulsory	Yes, if any trading is carried on
Payment of Advance Tax if tax liability is over Rs.10,000/- Sec. 209/ Sec. 405, 406, 407*. Not less than 15% of tax before 15 <sup>th</sup> of June, Not less than 45% by 15 Sep, Not less than 75% by 15 Dec The whole amount as reduced by what is paid by 15 March.	Not required by Individuals not having business or professional income and age is above 60 years	Compulsory	Compulsory	Compulsory
Registration with GST (other than those already registered with VAT)	If in Profession other than Doctors with gross income over Rs.20 Lakhs		If any specified Supply of goods or service with gross over Rs.1 crore.	
Books required by the Auditors	All records maintained in your business or profession in original and proof of investments, assets purchased, all incomes from Business, Profession and Interest earnings, Loan given and taken with relevant proofs, details, proof of interest payments etc.	All books pertaining to Business or Profession with receipts etc., proofs of investments, Assets purchased Loans etc.		Receipts, Bills, Vouchers proof of investments, Bank Accounts etc.

Persons eligible for Salary and Interest	Nil	Working Partner-Salary and all partners – interest provided the Partnership Deed specifies the same and the expense is shown in P & L a/c. If the salary exceeds Rs. 20,000 the firm has to deduct tax at the rate of 10% u/s 194 T/ 393* and TAN has to be obtained if the firm does not have so far.	Managing and Whole time Directors for salary, interest, Loan for Director, Share Holders and Designated partner of LLPs, with suitable permission through the LLP deed. If the salary exceeds Rs. 20,000 the firm has to deduct tax at the rate of 10% u/s 194 T/ 393* and TAN has to be obtained if the firm does not have so far.	The Trustees are eligible for remuneration if they contribute in the day to day running of the entity in professional capacity. Such compensation should be commensurate with their Qualification and reasonable.
Statutory Meetings to be convened (For Companies)	Nil	Board meetings every quarterly and for accounts adoption and AGM before 30 <sup>th</sup> September.	Convening Board Meetings as prescribed in the Bye Law or every quarter (as a best practice), AGM before 30 <sup>th</sup> September. For section 8 companies under the Companies Act it is enough if 3 meetings are held during the 12 months period.	
Statutory Meetings to be convened (For LLPs)	Nil	No Board Meetings	One Annual Meeting for Review. ROC returns to be filed before May/ Sept.	
Online filing of Chartered Accountant's Report/ Certificates to be attached with Returns	Section 44AB/ Sec. 58, 63* audit, Trusts with gross revenue over Rs.2.50 Lakhs, for claiming deductions u/s 80HHA to HHD, 80-IA, 80-IB etc.,/ Sec. 138, 141* etc., <i>For receiving Certificate and Audit reports from a Chartered accountant a requisition has to be submitted by the client to the Auditor and UDIN number should be generated by the CA and mentioned in the certificate.</i>			
Maintenance of Minutes Books	NA	Compulsory		
Maintenance of Statutory Registers	NA	Compulsory		
Proof (copies) of Purchases to be maintained	Bills for all GST purchases and for assets where depreciation is claimed			
Filing of Return for Foreign Currency Donation	NA	Quarterly Return should be filed within 15 Days following the last day of the quarter in which donation has been received.		

General Income Tax Rate Plus Health and Education cess 4%.	Rs.2,50,000/- to Rs.5,00,000 5% tax, Rs.5,00,000/- to Rs.10,00,000/- 20%, above 10,00,000/- 30% Tax. Rebate of Rs.12,500/- for Total Income up to Rs.5,00,000/- (There is a <u>graded IT rate for Individuals without any tax rebates, which may be discussed with your auditors before filing The tax returns.</u> )	30% on Taxable income with no lower limit.	Where the TO or receipt less than Rs 400 crores during the Previous year – 25% And for all other companies 30% Foreign companies 40%. (There is a <u>new rate of taxation of 15% for new companies and lower rate of 22% for existing companies, which you may discuss with your auditor During filing.</u> )	No Tax if the excess income is utilized over the next 5 years, Otherwise- @30%. All business receipts will be taxed as income from business as per Sec. 2(15)/ Sec. 2(23)* of the IT Act, even though it is recognized as a trust/ society etc. under Sec. 12A/ Sec. 332*.									
IT Surcharge	10% if net income exceeds Rs.50 lakhs, 15% above Rs 1 crore and 25% above Rs 2 crore (for all individuals)	12% if net income exceeds Rs.1 crore subject to marginal relief.	<table border="1"> <tr> <td><i>Company</i></td> <td><i>1 to 10 crore</i></td> <td><i>Above 10 crore</i></td> </tr> <tr> <td><i>Domestic</i></td> <td>7%</td> <td>12%</td> </tr> <tr> <td><i>Foreign</i></td> <td>2%</td> <td>5%</td> </tr> </table>	<i>Company</i>	<i>1 to 10 crore</i>	<i>Above 10 crore</i>	<i>Domestic</i>	7%	12%	<i>Foreign</i>	2%	5%	
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Alternate Minimum tax/Minimum alternate tax	<table border="1"> <thead> <tr> <th><i>Adjusted Total Income</i></th> <th><i>%</i></th> </tr> </thead> <tbody> <tr> <td>50 lakhs and less (Along with cess)</td> <td>19.24</td> </tr> <tr> <td>More than 50 lakhs but less than 1 crore (Along with surcharge and cess)</td> <td>21.164</td> </tr> <tr> <td>More than 1 crore (Along with surcharge and cess)</td> <td>22.126</td> </tr> <tr> <td>More than 2 crore (Along with surcharge and cess)</td> <td>24.05</td> </tr> </tbody> </table>	<i>Adjusted Total Income</i>	<i>%</i>	50 lakhs and less (Along with cess)	19.24	More than 50 lakhs but less than 1 crore (Along with surcharge and cess)	21.164	More than 1 crore (Along with surcharge and cess)	22.126	More than 2 crore (Along with surcharge and cess)	24.05	If the computed income is a loss, 30% of the book profit shall be considered. The tax be 19.24%	If the adjusted total income is over Rs.50 lakhs, The tax will start from 19.24%.
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Time before which you should submit the books/soft copy of accounts to Auditors	30 <sup>th</sup> June	31 <sup>st</sup> August	30 <sup>th</sup> June										
Statutory Returns to be filed	Nil	With ROC Before 30 <sup>th</sup> November	With Registrar of Societies before 30 <sup>th</sup> November										
Valuation of Stock Applicable to all Manufacturing & Trading Concerns	<p>(a) Raw material to be valued at landed cost (without GST if input credit is taken) including freight, cartage transit insurance less Discount if any.</p> <p>(b) Stock in process to be valued at cost including Material, Labour &amp; direct overheads,</p> <p>(c) Finished goods to be valued at cost of Material, Labour overhead &amp; Administrative overheads, but not including Selling Expenses &amp; Interest and adding the GST at the appropriate rate for the value (Section 145/ 276* on Method of Accounting)</p> <p>(d) Value of Materials such as Packing and allied items to be valued at cost and shown as Current Assets.</p> <p>(e) Value of any construction is to be taken at cost of Material, Labour &amp; Overheads.</p>												

Physical Stock of Finished Goods, Raw Materials etc., Toconduct the Physical verification as on 31 <sup>st</sup> March	Physical verification of stocks to be duly conducted as on 31 <sup>st</sup> March and to be certified by Partner of a Firm/Concern and Director of a Company. This may be produced during audit of accounts. Any variation in stock quantity/ value between book stock & bank declared stock should be explained.
ICDS (Income computation and disclosure standards) under the Income Tax Act.	Applicable to all assesseees. Auditors will be doing the computation in accordance with TEN standards prescribed by the Tax Authorities. This is applicable from 1.4.2017. The same standards are continuing under the new Income Tax Act, 2025 also.
Restriction in cash transactions	Section 269ST/ Sec. 186* and Sec. 271D/ Sec. 450* (Accepting loans and Deposits), Sec. 271DA/ Sec. 451* prohibits a person from receiving amount in excess of Rs 2 lakhs by cash (a) either in aggregate in a day; (b) in respect of a single transaction or (c) in respect of transactions relating to an event or occasion from a person. If such transactions are noticed a penalty of equal amount shall be levied on the recipient by the tax officer (after getting concurrence from the higher official). A chance will be given to the recipient to prove the reasons for such receipts. This does not apply to amount deposited or withdrawn from bank, co-operative bank and PO savings accounts.
Expenditure paid by cash exceeding Rs.10,000 by cash	Sec 40A(3), 40A(3A)/ Sec. 36(4), 36(5)*- All expenditure paid in excess of Rs 10,000 by cash shall be disallowed. If any asset eligible for claiming depreciation had been purchased by making cash payment, no depreciation shall be allowed on such assets.

We will be pleased to offer any clarification that you may require in this Circular. Please ensure that you adhere to the formalities. Assuring you of our best services at all times. Regards,

**Ganesh Prasad, Chartered Accountants.**

**Annexure – I****New Tax Regime from 1<sup>st</sup> April,2025**

A new tax regime was introduced in Budget 2020 wherein the tax slabs were altered, and taxpayers were offered concessional tax rates. However, those who opt for the new regime cannot claim several exemptions and deductions, such as HRA, LTA, 80C, 80D and more. Because of this, the new tax regime did not have many takers. The government in the Budget 2023 introduced 5 key changes, which remain the same even for FY 2025-2026 since no changes were made in the Budget 2025, to encourage taxpayers to adopt the new regime. They are:

- **Higher Tax Rebate Limit:** Full tax rebate on an income up to ₹12 lakhs has been introduced. Whereas this threshold is ₹5 lakhs under the old tax regime. This means that taxpayers with an income of up to ₹12 lakhs will not have to pay any tax at all under the new tax regime! The calculation of tax will be done as per the rates given below and rebate u/s 87A/ 156\* will be adjusted in order to make the tax as Nil upto ₹ 12,00,000.
- **Standard Deduction Limit:** The standard deduction for salaried employees is ₹50,000 under the old regime. Whereas it is increased to ₹75,000 under the new regime, making it beneficial as it enables effective tax exemption on income up to ₹12,75,000.
- **Streamlined Tax Slabs:** The tax exemption limit has been increased to ₹4 lakhs, and the new tax slabs are:

Total Income	Rate of Tax
upto ₹4,00,000	Nil
₹4,00,001- ₹8,00,000	5%
₹8,00,001- ₹12,00,000	10%
₹12,00,001- ₹16,00,000	15%
₹16,00,001- ₹20,00,000	20%
₹20,00,001- ₹24,00,000	25%
Above 24,00,000	30%

**Annexure 2****Rates for Tax deduction at source:**

Nature of Payment		Cut Off amount	TDS Rate %	
			Individual / HUF	Others
194/ 393*	Dividends from Companies	Beyond ₹ 10000/-	10	10
194 A/ 393*	Interest other than interest on securities to resident from Banks and Co-operative Banks and Societies.	Senior Citizens - ₹ 1,00,000 Others - ₹ 50,000 Pa	10	10
194 C/ 393*	Payment to resident Contractor /Sub contractor	₹.30,000 per contract or Rs.1,00,000 Pa	1	2
194 H/ 393*	Commission or brokerage to a resident	₹.20,000 pa	2	2
194 I/ 393*	Rent for Plant, Machinery & Equipment	₹. 50,000 per month	2	2
	Rent for land, building or furniture	₹. 50,000 per month	10	10
194 IA/ 393*	Payment to a resident for transfer non agriculture property on sale	₹. 50 lakhs and above	1	1

\*Corresponding sections under the Income-tax Act, 1961 and the Income-tax Act, 2025 are presented side by side

	consideration or guideline value, whichever is higher. (TAN is not necessary)			
194 IB/ 393*	Rent by an Individual (not subjected to tax audit) (TAN not necessary)	₹. 50,000 and above per month	2	2
194 IC/ 393*	Payment under joint development agreement	No limit	10	10
194 J/ 393*	Professional Services	₹. 50,000 pa	10	10
	Technical Services		2	2
194 K/ 393*	Dividends from Mutual Funds	₹. 10,000	10	10
194 M/ 393*	Payment of for Contract, commission or services	Individuals and HUFs in excess of ₹ 50 Lakhs	2	2
194 O/ 393*	By E Commerce Operator on the participants on such sales or service value	Individual & HUF beyond ₹ 5 Lakhs Others with no limits	0.1	0.1
194 Q/ 393*	Deduction on payment for purchases from any person for value over ₹ 50 Lakhs	All persons	0.1	0.1
194 R/ 393*	By any person liable for Tax audit, on all payment or gift of cash or in kind to any persons which is claimed as expenditure.	Over ₹ 20,000	10	10
194 S/ 393*	On payment of consideration of Virtual Digital Assets (commonly called crypto currencies)	Individuals and HUF ₹50,000 and others ₹10,000	1 plus surcharge	1 plus surcharge
194 T/ 393*	On payment of remuneration or interest by a firm/LLP to its partner (s).	Above ₹ 20,000 pa	-	10
206 C (1G)/ 394(1)*	Tax collection at source from Foreign by the agent from the remitters	Above ₹ 7 Lakhs	5	5

***Tax deduction at source is mandatory for all Individuals also if their business receipts exceed Rs.100 lakhs or professional receipts exceed Rs.50 Lakhs.***

***Those who are liable to deduct tax a source on the above heads shall have to obtain Tax Deduction Account No. (TAN) apart from regular PAN. It's advised that if any TDS obligation arise as mentioned here, please obtain the PAN of the payee without fail.***

***Similarly TDS is mandatory for all Trusts, societies or section 8 company under the Companies Act, 2013, irrespective of their income being exempt u/s 12 A/ 332\* of the Income tax Act. The Tax Deductions should be remitted on or before 7<sup>th</sup> of succeeding month.***

***Every quarter a return has to be filed for Tax deduction on Salary in Form 24 Q/ Form 138\* and for other deductions in Form 26Q/ Form 140\*. For deductions to Non – Residents form Form 27Q/ Form 144\* has to be filed. Return should be filed on the last day of the month following that quarter. The Return for the last quarter i.e ending March should be filed on or before 31<sup>st</sup> May.***

***Delay in furnishing the quarterly return will involve a daily fee of Rs.200/- till the actual date of filing. The maximum fee will be to the extent of the tax due to be deducted. Please ensure timely compliance otherwise unnecessary fee has to be paid.***

**Annexure 3****Annual returns to be filed with the Registrar of Companies (ROC):****FOR COMPANIES:**

- **Form MGT-7/MGT-7A (Annual Return):** Annual return furnishing details about the company. To be filed within 60 days from the conclusion of AGM.
- **Form AOC-4/ AOC-4 CFS (Financial Statements):** Details of balance sheet, P&L account, and director's report. To be filed within 30 days from the conclusion of AGM.
- **Form DIR-3 KYC (Director KYC):** Annual KYC for every director who has a DIN. To be filed on or before 30th September.
- **Form DPT-3 (Deposits):** Return of deposits and/or outstanding loans not considered deposits. To be filed on or before 30th June.
- **Form ADT-1 (Auditor Appointment):** Appointment of a Statutory Auditor. To be filed within 15 days from the conclusion of the AGM.
- **PAS-6:** Reconciliation of share capital of Unlisted Public Companies between dematerialized and physical holdings. To be filed after 60 days from the end of each half-year.
- **MSME Form 1:** Outstanding payments to Micro, Small and Medium Enterprises. To be filed on 30<sup>th</sup> April and 31<sup>st</sup> October.

**Late filing of MGT-7, AOC-4, DPT-3 and ADT-1 attracts a penalty of ₹100 per day per form, with no maximum limit, and DIR-3 attracts a penalty of ₹ 5,000.**

**FOR LLPS:**

- **Form 11 (Annual Return):** Summary of the LLP's partners, management, and financial contributions, and must be filed regardless of whether the LLP has undertaken any business activity during the year. To be filed on 30<sup>th</sup> May every year.
- **Form 8 (Statement of Account & Solvency):** Declaration of solvency, a Statement of Assets and Liabilities, and a statement of income and expenditure. To be filed on 30<sup>th</sup> October every year.

**Late filing of Form 11 and Form 8 attracts a penalty of ₹100 per day per form, with no maximum limit.**

APPLICABLE ONLY FOR THOSE REGISTERED UNDER GST:

### Registration:

Following persons should register under GST:

- ✓ Individuals registered under the Pre-GST law (i.e., Excise, VAT, Service Tax etc.)
- ✓ Businesses with turnover above the threshold limit of Rs. 40 Lakhs\* and for Services and Restaurants Rs. 20 Lakhs.
- ✓ Casual taxable person / Non-Resident taxable person
- ✓ Agents of a supplier & Input service distributor
- ✓ Those paying tax under the reverse charge mechanism
- ✓ Person who supplies via e-commerce aggregator
- ✓ Every e-commerce aggregator
- ✓ Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person

### Composition Scheme:

A tax payer whose turnover is below ₹.1.50 crores (₹. 75 Lakhs for Services) can opt for Composition scheme:

The following people cannot opt for the scheme:

- × Supplier of services (whose annual turnover in preceding financial year is more than 50 lakhs) other than restaurant related services
- × Manufacturer of ice cream, pan masala, or tobacco
- × A person making inter-state supplies
- × A casual taxable person or a non-resident taxable person

Return Form	Particulars	Frequency	Due Date
GSTR – 1	Details of outward supplies of taxable goods and/or services affected.	Quarterly return – Annual turnover up to 1.5 crores	13 <sup>th</sup> of the month following that quarter.
		Monthly – turnover more than 1.5 crores and did not opt quarterly return.	11 <sup>th</sup> of next month following that month.
GSTR – 3B	Simple Return in which summary of outward supplies along with Input Tax Credit is declared and payment of tax is made by taxpayer	Monthly	20 <sup>th</sup> of the next month following that month.
GSTR – 10	Final Return	Once when GST Registration is cancelled or surrendered	Within three months of the date of cancellation or date of cancellation order, whichever is later

**Annual Returns under GST:**

GSTR 4	Tax Payers under Composition Scheme
GSTR 9	Regular Tax Payers filing GSTR - 1, 3B
GSTR 9B	E-commerce operators filing GSTR - 8
GSTR 9C	Tax Payers whose turnover exceeds Rs. 5 Crores.

- *Applicability:* All Assesses.

Except,

- Casual taxable persons.
- Input Service Distributors.
- Non – resident taxable persons.
- Persons paying TDS under Sec. 51 of GST Act.

- *Penalty:*

<b>Particulars</b>	<b>Later fee per day</b>	<b>Maximum late fee</b>
Up to Rs. 5 Crore	Rs. 50	0.04% of turnover in state / UT
Rs. 5 Crore to Rs. 20 Crore	Rs. 100	0.50% of turnover in state / UT
Above Rs. 20 Crore	Rs. 200	0.50% of turnover in state / UT

**PARTS OF GSTR 9:**

<b>SI no</b>	<b>Parts of the GSTR-9</b>	<b>Information required</b>
1	<b>Part-I</b>	Basic details of the taxpayer. This detail will be auto-populated.
2	<b>Part-II</b>	Details of Outward and Inward supplies declared during the financial year (FY). This detail must be picked up by consolidating summary from all GST returns filed in previous FY.
3	<b>Part-III</b>	Details of ITC declared in returns filed during the FY. This will be summarized values picked up from all the GST returns filed in previous FY.
4	<b>Part-IV</b>	Details of tax paid as declared in returns filed during the FY.
5	<b>Part-V</b>	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual returns of previous FY whichever is earlier. Usually, the summary of amendment or omission entries belonging to previous FY but reported in Current FY would be segregated and declared here.
6	<b>Part-VI</b>	Other Information comprising details of:
		-GST Demands and refunds,
		-HSN wise summary information of the quantity of goods supplied and received with its corresponding Tax details against each HSN code,
		-Late fees payable and paid details and
		-Segregation of inward supplies received from different categories of taxpayers like Composition dealers, deemed supply and goods supplied on approval basis.