

Southern Builder



Bulletin of Builders Association of India - Southern Centre

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MAY 2021



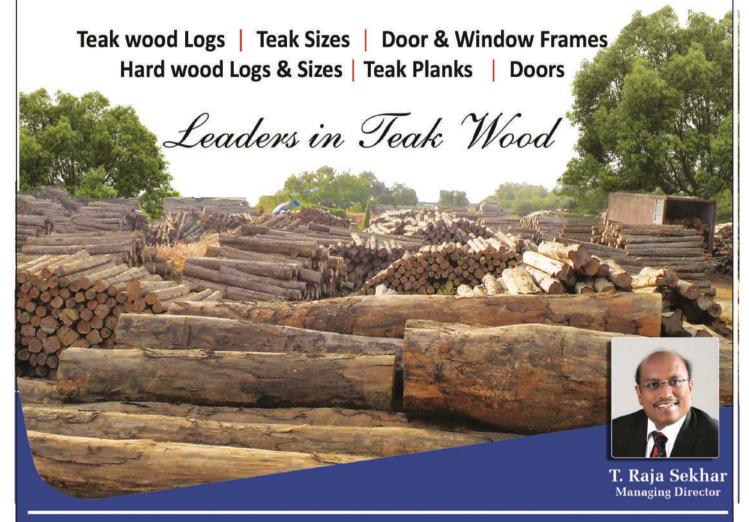
07.05.2021

மேதகு ஆளுநா் அவா்கள் முன்னிலையில் மான்புமிகு தமிழக முதலமைச்சா் மற்றும் அமைச்சா் பெருமக்கள் பதவி ஏற்பு நிகழ்வு



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Builders' Association of India Southern Centre

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🛦 ஆசிரியர் மடல்

அன்புடையீர் வணக்கம்,

தமிழ்நாட்டில் ஆட்சி அதிகாரத்தில் மாற்றம் நிகழ்ந்து புதிய அரசு பொறுப்பேற்றுள்ளது. தமிழ் மக்களின் எதிர்காலம் ஒளிமயமாக அமைந்திடும் என்கிற நம்பிக்கை ஏற்பட்டுள்ளது.



கோவிட் 19 என்னும் கொடிய நோய்த்தொற்றின், இரண்டா மலைதாக்கத்தால் மக்கள் அச்சத்தில் வாழும் நிலை ஏற்பட்டுள்ளது.

மாண்புமிகு முதலமைச்சர் அவர்கள் பொறுப்பேற்ற நாள்முதல் மக்களின் உயிாகாக்கும் செயல்திட்டங்களுக்கு முன்னுரிமை தந்து வாழ்வாதாரத்திற்கான திட்டங்களை முன்னெடுத்து ஒய்வின்றி செயலாற்றி வருகிறார்.

இருள் நீங்கியது என்றெண்ணி ஒளிக்கதிர்வீச்சின் ஒளிவெள்ளத்தை கண்டுகளித்து கட்டுநர்தம் தொழில் தொய்வின்றி தொடர்ந்திட உள்ளத்தில் உறுதி கொள்வோம்.

நமது கட்டுநர் சங்க நிர்வாகிகள் அரசுத்துறை சார்ந்த கோரிக்கை மனுக்களை அமைச்சர்கள் மற்றும் உயரதிகாரிகளுக்கு அனுப்பி உரியநடவடிக்கை எடுக்கவேண்டி முனைப்புடன் செயலாற்றி வருகின்றனர்.

நாட்டின் பொருளாதார வளர்ச்சியில் முக்கிய பங்காற்றிவருவதும் விவசாயத்திற்கு அடுத்து தொழிலாளர்களுக்கு வேலை வாய்ப்பை வழங்கி உள்கட்டமைப்பை மேம்படுத்தி நாட்டை வளர்ச்சிப்பாதையில் கொண்டு செல்ல பெரும்பங்காற்றிடும் கட்டுமானத் துறையினரின் கோரிக்கைகளை செவிமடுத்து கட்டுமானப்பொருட்களின் கட்டுக்கடங்கா விலையேற்றத்தினை கட்டுப்படுத்திட ஒழுங்குமுறை ஆணையம் அமைப்பது, வரிவிதிப்பில் உள்ள குழப்பங்களை களைந்து எளிமையாக்குவது ஆகியவற்றிற்கு அரசு உரிய நடவடிக்கை எடுத்து கட்டுநர் சமுதாயம் மேம்பட திட்டங்களை செயல்படுத்தும் என்று திடமான நம்பிக்கை வைப்போம்.

மக்களின் வாழ்வாதாரம் மேம்படவும், தொழில்முனைவோரின் துயர் நீங்கி பொருளாதாரம் ஏற்றம் பெற்றிடவும் புதிய அரசு திட்டங்களை வகுத்து செயல்படுத்துமென்று அனைத்துதரப்பினரும் ஆவலோடு எதிர்நோக்கி உள்ளனர்.

> வான்நோக்கி வாழும் உலகெல்லாம் மன்னவன் கோல்நோக்கி வாழும் குடி

> > - திருக்குறள்

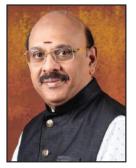
என்றும் அன்புடன் S. அய்யநாதன்

மய்யத்தலைவர் **மட**ல் 🌢

அன்பார்ந்த வணக்கம்,

நடந்து முடிந்தசட்டமன்ற தேர்தலில் அரிதி பெரும்பான்மையுடன் வெற்றி பெற்றுஆட்சி அமைத்துள்ள புதிய அரசுக்கு அகில இந்திய கட்டுநர் சங்க தென்னகமய்யத்தின் சார்பாக மனமார்ந்த பாராட்டுக்களையும் வாழ்த்துக்களையும் தெரிவித்துக் கொள்கிறேன்.

கொரோனா தொற்றின் இரண்டாமலையின் தொற்றுசங்கிலியை அறுத்து தொற்றுப்பரவலைதடுத்து மக்களை காக்கவும் அவர்களின் வாழ்வாதாரத்திற்கு செயலாற்றி வரும் நமது முதல்வருக்கும், தமிழக அரசிற்கும் கட்டுநர் சங்கம் என்றென்றும் துணை நிற்கும்.



கொரோனா தொற்றின் இரண்டாவது அலையின் கோரத்தாண்டவத்தால் வேறுவழியின்றி மீண்டும் ஊரடங்கு அமல் படுத்தப்பட்டுள்ளது. இந்த நிலையில் நாமும் முன்போலவே காணொலி வாயிலாக கலந்தாய்வுக் கூட்டங்களை நடத்த வேண்டிய கட்டாயம் ஏற்பட்டுள்ளது.

13.05.2021 அன்று காணொலி வாயிலாக "QUALITY AND EFFECTIVE CONCRETING" என்றதலைப்பில் கலந்தாய்வுக் கூட்டம் நடத்தப்பட்டது. அவ்வகையில் SRM பல்கலைக்கழக முன்னாள் Deanம் மங்களுரில் உள்ள NMAMIT & Nitle Education Trust—ன் இயக்குநருமான திரு.A.N. பரமேஸ்வரன் அவர்கள் ஒருங்கிணைப்பாளராக இருந்து நடத்தித்தந்தஇந்த கலந்தாய்வுக்கூட்டத்தின் கட்டமைப்பு ஆலோசகர் முனைவர் சீனிவாசநரசிம்மன் அவர்கள் சிறப்பாகஉரையாற்றி உறுப்பினர்களின் சந்தேகங்களுக்கு விளக்கமளித்தார். மய்யத்தின் பெரும்பான்மையான உறுப்பினர்கள் கலந்து கொண்டு பயனடைந்தனர்.

"இன்றைய தொற்று நோய் எதிர்கால நச்சுத்தன்மை" *28.05.2021* அன்<u>ற</u>ு என்றதலைப்பின் கீழ் காணொலி வாயிலான கலந்தாய்வு நடத்தப்பட்டது. சென்னை MGM Health Care மருத்துவமனையின் உள் மருந்து மற்றும் தடுப்பு சோதனை குறித்தமூத்தஆலோசகரான மருத்<u>த</u>ுவர் ழீவித்யா வெங்கட்ராமன் அவர்கள் கலந்து கொண்டு இன்றைய தொற்று நோயையும் அதனால் ஏற்படுகின்றஎதிர்கால குறித்த தெளிவாகஎடுத்துரைத்தார். தற்போதைய நச்சுத்தன்மை நிலைமை, தடுப்பூசியின் முக்கியத்துவம் மற்றும் இத்தொற்றுகாலத்தில் செய்யக் கூடியது, கூடாதது எனபட்டியலிட்டு விளக்கமாகஉரையாற்றி உறுப்பினர்களின் அளித்தார். வினாக்களுக்கும் விளக்கம் கலந்தாய்வுக் கூட்டத்தில் எண்ணிக்கையில் உறுப்பினர்கள் கலந்து கொண்டு பயனடைந்தனர். கட்டுப்பாடுகள் தளர்த்தப்படும் வரை இதுபோல் நாம் காணொலி வாயிலாக உரையாடுவோம். கட்டுப்பாடுகள் நீங்கியதும் நேரில் சந்திப்போம்.

கொரோனா நிதிக்காகதமிழக முதல்வர் அவர்களின் வேண்டுகோளின்படி முதலமைச்சர் நிவாரணநிதிக்கு நமது கட்டுநர் சங்கம் முடிந்தவரை மாநிலத் தலைமையின் மூலமாக நிதி வழங்க நடவடிக்கை மேற்கொள்ளப்பட்டு வருகிறது. இதற்கு நன்கொடை அளித்த மய்ய நிர்வாகிகளுக்கும், உறுப்பினர்களுக்கும் எனது நன்றியைத் தெரிவித்துக் கொள்கிறேன்.

என்றும் அன்புடன் **L**. சாந்தகுமார்



திரு. S.D. கண்ணன் Taxation Committee

10.Tax Audit Requirements

Parti-	Busine	ness Professio		ofession	
culars	Audit not Required	Audit Required	Audit not Required	Audit Required	
44AB*	Turnover is less than or equal to 1 Crore	Turnover is more than 1 Crore	Gross Receipt is less than or equal to 50 Lacs	Gross Receipts is more than 50 lacs	
44AD / 44ADA#	 (i) Turnover is less then or equal to 2 crore and (ii) Net profit is ≥ 8% of in case of Cash otherwise ≥ 6% 	(a) Profit is less than 8% of turnover in case of Cash otherwise 6% & (b) Total income exceeds taxable limit.	(i) Total gross receipt is less then or equal to 50 Lacs & (ii) 50% of total gross receipts	(a) Gross receipt is less then 50% and (b) Total Income exceeds taxable limit	
44AE	If <10 vehicles, 7,500 P.M or part of month for each goods carriage or amt. earned, which is.	10 or More than 10 vehicles	N.A	N.A	

- * For small and medium enterprises, There is an increase the threshold limit for a person carrying on business from 5 Cr. to 10 Cr. in cases where,-
 - (i) Aggregate of all receipts in cash during the P.Y. does not exceed 5% of such receipt; and
- (ii) Aggregate of all payments in cash during the P.Y. does not exceed 5% of such payment.

Note:- Receipts / Payments = Sales, turnover or gross receipts / Expenditure

- # If assessee declares profit on presumptive basis for any previous year but does not declare profit on presumptive basis for subsequent five years, he shall not be eligible to claim the benefit of presumptive taxation again for next five years subsequent to the year in which the profit has not been declared in accordance with Section 44AD.
- 44AE amendment from 01-04-2019 : Profits and Gains under section 44AE Income Chargeable to tax :
- 1. In case of Heavy Vehicles tax amount shall be equal to 1000 per ton for the month or part of the month
- 2. In cases other than Heavy Vehicles, Tax amount shall be equal to 7500 for every month or part of the month. Heavy Vehicles means any goods covering weights more than 12000 Kgs.

Note :-

- 2. Failure to maintain Books u/s 44AA will attract penalty of 25,000. (Sec: 271A)
- 3. Failure to get accounts audited or furnish Tax Audit Report as required u/s 44AB will attract penalty of 0.5% of total Sales/Turnover/Gross Receipt or 1,50,000 whichever is less. (Sec: 271B)
- 4. TDS to be deducted by an Individual/HUF in respect of payments made if the books are Audited last year u/s 44AB.
- 5. As per rule 114B, mandatory to quote PAN in case of purchase/sale of any goods or services exceeding 2,00,000 per transaction.
- 6. As per sec 40A(3), any payment for expense made in cash in a single day to a person of 10,000 (for transporter 35,000) or more will not be allowed as a deduction. (Earlier the limit was 20,000)

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11. Provisions Relating To Gift:

Where any sum of money is received without consideration, by an individual or a Hindu undivided family, the aggregate value of which exceeds fifty thousand rupees in previous year from any person or persons, the whole of the aggregate value of such sum is taxable.

No.	Money Received From		
1	From any relative. Relative is defined to include following:		
	a) spouse of the individual;		
	b) brother or sister of the individual		
	c) brother or sister of the spouse of the individual		
	d) brother or sister of either of the parents of the individual;		
	e) any lineal ascendant or descendant of the individual;		
	f) any lineal ascendant/descendant of the spouse of the individual;		
	g) spouse of the person referred above from (b) to (f)		
2	On the occasion of the marriage of the individual; or		
3	Under a Will or by way of inheritance; or		
4	In contemplation of death of the payer; or		
5	From any local authority; or		
6	From any fund or foundation or university or other educational		
	institution or hospital or other medical institution or any trust or		
	institution referred to in clause (23C) of section 10; or		
7	From any trust or institution registered under section 12AA		

Effect of Gift on total income of the recipient:

W.E.F	Recipient	Nature of Receipt	Taxable Amt.
		Any sum of money without consideration > 50,000	Entire Amount
1 st			Received
Oct Indl. /		Immovable property without consideration > 50,000	Stamp Value
2019	HUF*	Other property without consideration: FMV > 50,000	FMV
		Immovable/Other property FMV less	Excess Amount
		consideration > 50,000	
1st Property being shares without		FMV	
Company /		consideration: FMV > 50,000	
2010	Firm **	Property being shares FMV less	Excess Amount
		consideration > 50,000	

^{*} Excluding gifts received under any of the above 7 circumstances.

^{**} Excluding companies in which public is substantially interested.

12. E-Filing of Returns:-

Compulsory E-Filing of Returns

1	An Individual or HUF whose total income in previous year exceeds 5 Lacs.
2	An Individual or HUF being resident having assets located outside India or signing authority outside India.
3	A person claiming relief u/s 90 or 90A or deduction u/s 91 of the IT Act.
4	A person claiming refund in Income Tax Return.
5	A person depositing more than 1 Crore in Current A/C in a year.
6	A person spending more than 2 Lakhs on Foreign Travel.
7	A person spending more than 1 Lakhs on Electricity Consumption.
8	Person whose income becomes lower than maximum amount not chargeable to tax due to claim of rollover benefit of capital gains.

Compulsory E-Filing of Returns with Digital Signature Only.

1	An individual or HUF or Firm who is required to get their books of Account audited u/s. 44AB/44AD/44AE.
2	All companies

Note:

- 1. Section 139(4) (i.e. Belated Return) provides that assessee may furnish the return for any previous year at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.
- 2. The return filed u/s 139(5) Provides that if assessee furnish return u/s 139(1) or 139(4) or 142(1), discovers any omission or any wrong statement therein, he may furnish revised return at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.

13. Carry forward and Set off of Losses:

No.	Type of Loss	Set off Under/Against	Carried Forward for
1	House Property	All heads**	8 Years
2	Speculation	Speculation	4 Year
3	Unabsorbed Depreciation / Cap Exp on Scientific Research / Family Plan	Any Income (Other Than Salary)	No Limit
4	Other Business Losses	All heads except "Salaries"	8 Years
5	Short Term Capital Loss	Short Term and Long Term Capital Gain	8 Years
6	Long Term Capital Loss	Long Term Capital Gain	8 Years
7	Owning / Maintaining Horse races	Owning / Maintaining Horse races	4 Year
8	Specified Business u/s. 35AD	Specified Business u/s. 35AD	No Limit

^{*} No loss can be set off against winning from lotteries, crossword puzzles, races including horse race, card games and any sort of receipt from gambling or betting of any form or nature.

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^{*} For Loss to be carried forward for future periods, Return of loss must be filed in time.

^{**} The maximum amount available for set off of loss from house property in the year will restricted to 2,00,000 against the income of other head and the unabsorbed loss can be carry forward for set off in subsequent years.

14. Penalty:

Nature of Default	Penalty
Failure to pay tax; i.e., non-payment of tax required by notice u/s. 156 (demand notice). S:221(1)	Equal to amount of tax in arrears (including interest u/s 220) (Max)
Failure to file income tax return u/s 139 upto the due date as mentioned sub section (1) of the said section.	a) 5,000 (only if return furnished upto 31st dec. Of relevant assessment year) b) 10,000 in any other case. (f the total income % 5,00,000, then feewill be max. 1,000)
Noncompliance with notice u/s. 142(1), 143(2), 115WD (2), 115WE (2) or non compliance with directions issued u/s. 142(2A) as required by assessing officer. S:271(1)(b)	10,000 for each failure
Case of partnership firm, if profits are not distributed as per partnership deed and thereby any partner returned his income below the real income. S:271(4)	150% of tax evaded (Max)
Failure to file Annual Information Return S.271FA	As per sub sec-2, Rs.100/- per day and as per sub sec-5, Rs. 200/- per day, till failure continues.
Undisclosed Income in course of search u/s.132. S:271AAB (w.e.f. 01/07/2012) (Penalty as % of undisclosed income)	If taxpayer admits - 10% If taxpayer not admit but declares in ITR - 20%Any other Case 60%,
Contravention of the provisions of S. 269SS / 269T, by taking or accepting / repayment of any loan or deposit or specified sum/advance otherwise than by ways specified therein. S:271 D/E	Equal to the amount of loan or deposit so taken or accepted / repaid
Contravention of the provisions of S. 269ST, by receiving an amount of 2,00,000 or more in cash,- i. in aggregate from a person in a day, ii. ii. in respect of a single transaction, iii. in respect of transactions relating to one event or occasion from a person.(S:271DA)	Equal to the amount of such receipt
Failure to give notice of discontinuance of business or profession - S:272A(2)	100 for every failure day.
Failure to furnish information specified u/s 195(6) for payment made to non residents, whether taxable or not subject to rule 37BB S:271-I	1,00,000 for failure to furnish
If an accountant or merchant banker or registered valuer furnishes incorrect information in their reports or certificates S: 271-J	10,000 for each such report or certificates
Under-reported Income -S:270A(7)	50% of tax payable
Misreported income -S:270A(8)	200% of tax payable
Non Intimation or False Quoting of PAN or Aadhar Number S:272B	10,000 for each default
Books of accounts found to have - False entry - Omission of an entry to evade tax liability Section 271AAD	Equal to the aggregate amount of such false or omitted entry
Failure to furnish Statements (with reference to sec. 35, 80G): Section 271K	10,000 to 1,00,000

15. Appeal Fees

Particulars	CIT(A) u/s 249	ITAT u/s 253	
(A) Income assessed by AO:			
Upto 1 lacs	Rs.250	Rs.500	
1 - 2 lacs	Rs.500	Rs.1,500	
More than 2 lac	Rs.1,000	1% of assessed income or 10,000 whichever is less	
(B) Any matter other than mentioned in (A)	Rs.250	Rs.500	
(C) Revision Petition to CIT u/s 264 fee 500			
(D) Application for Stay of Demand fee 500			

Penalties have been provided for non-compliance with procedural requirements as follows.

S.No.	Particulars Particulars	Penalty
1	Failure to Maintain or Furnish	2% of the value of International
	Prescribed Documentation	Transaction
2	Failure to Furnish Accountant's Report	Rs. 1,00,000

16. The Benami Transactions (Prohibition) Amendment, 2016

Introduction

The Benami Transactions (Prohibition) Amendment Act, 2016, is effectively applicable from November 1, 2016.

In simple term, a Benami transaction is a transaction where the legal owner and payer of a property transaction are two different persons.

Penalty or Consequences of a Benami Transaction:

No.	Nature of Default	Penalty
1	If any person enters	1. Upto 25% of Fair Market Value of the property,
	into a Benami	And
	Transaction	2. Imprisonment of mini. 1 year and max. 7 years.
2	Provides incorrect	1. Upto 10% of Fair Market Value of the property,
	information in and	2. Imprisonment of mini. 6 mnt. and max. 5 years.
	response to inq.	

IV. GOODS & SERVICE TAX ACT 2017

1. GST Returns and Due Dates:

Form No.	Particulars	Due Date			
(A)GST Mo	nthly Returns (for All)				
	For Regular return Filers	11 th of next month			
OOTD 1	GSTR 1 IFF (Optional) for QRMP	11th of next month			
GSTR - 1	For Organization notation Files Hedge ODMD	13 th of the month			
	For Quarterly return Filers Under QRMP	succeeding quarter			
	Turnover of Rs.5 crore or above in Prev. FY	20th of next month			
GSTR – 3B	Turnover upto Rs.5 crore or above in Prev. FY	22nd of next month			
GSTR – 3D	For Quarterly return Filers under QRMP	22nd of the month			
	, and the second	succeeding quarter			
	Returns Ap 2020 – Mar 2021				
GSTR-9	Annual Return for regular taxpayers	31 Mar 2022			
GSTR-9A	Annual Return for Composition Tax Payer	31 Mar 2022			
GSTR-9B	Annual Return for e-commerce operators				
	who have filed GSTR 8 during the	31 Mar 2022			
0.0770, 0.0	financial year				
GSTR-9C	Annual Return for taxpayers whose				
	annual turnover exceeds Rs. 2 crores				
	during the financial year. All such				
	taxpayers are also required to get their	21 Man 2020			
	<u>accounts audited</u> and file a copy of audited annual accounts and	31 Mar 2022			
	reconciliation statement of tax already				
	paid and tax payable as per audited				
	accounts along with GSTR 9C.				
(C) Special					
GSTR – 5	Return for Non resident foreign taxable				
	person	20th of next mo			
GSTR – 6	Return for Input Service distributor	13th of next month			
GSTR - 7	Return for authorities deducting tax at	1041- 26 422-4 4224-12			
	source	10th of next month			
GSTR – 8	Details of supplies effected through e-				
	commerce operator and the amount of	10th of next month			
	tax collected				
GSTR - 10	Final Return	Within 3 months of			
		later of cancellation			
		or order of			
		cancellation			
GSTR - 11	Details of inward supplies to be furnished	28th of the month			
	28th of the month by a person having	following the month			
	UIN and claiming refund	for which			
		statements is filed			
Note : Retu	Note: Return is also mandatory to be filed.				

2. Changes with effect from 1st April 2021

	s with effect from 1st April 2021		
Topic	Compliance Requirement		
Fresh Invoice/Doc ument Series	New/unique series of invoices to be raised for FY 2021-22 as per Rule 46(b) of the CGST Rules, so that there is no duplication or repetition of invoices with the preceding financial year.		
Applicability of QR code	The Central Board of Indirect Taxes and Customs (CBIC) notified the waiver of penalty for non-compliance of capturing dynamic QR code in GST Invoice from December 2020 to June 30, 2021, fixed deadline of compliance to July 1, 2021. Hence, companies having turnover above 500 Cr. can initiate adding dynamic QR Code on B2C invoices from 1st July 2021. In any case if the taxpayers fail to comply with dynamic QR Code requirements from 1st July 2021, penalty will be levied from 1st December 2020.		
Opt-in or Opt-out from Quarterly Return Monthly Payment Scheme for F.Y. 2021-22	The window to opt-in or opt- out of the QRMP Scheme for the first quarter of FY 2021-22 i.e., From April 1, 2021 to June 30, 2021 is open now at GST Portal.		
Change in HSN requirement from 2/4 digit to 4/6 digits	W.e.f. 1st April 2021 vide Notification No. 78/2020 – Central Tax, dated 15th October 2020, it is mandatory to put 4 digit HSN code in case turnover is less than Rs 5 Crore for B2B invoices and 6 digit in case turnover is more than Rs 5 Crore in all invoice i.e. B2B and B2C.		
Applicability of E-invoice	E-Invoicing has been made applicable from 1st October 2020 to all businesses whose aggregate turnover has exceeded Rs.500 crore limit in any of the preceding financial years from 2017-18 to 2019-20. Further, from 1st January 2021, E-Invoicing will be applicable to businesses whose aggregate turnover exceeding		

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3. Penal Provisions

S.No	Type of Default	Default Charges			
(A)	A) Late Fees on Delayed Filing of Returns*				
1	Nil Return	20 per day (CGST & SGST 10 each)			
2	Others	50 per day (CGST & SGST 25 each)			
3	GSTR – 9(Annual Return)	Rs.200 Per day (CGST & SGST 100 each or Max 0.25% of Turnover of said FY			
4	GSTR 9 C (GST Audit)	Rs. 25,000			
(B)	Interest on Delayed Payment of Tax				
1	Tax paid after due dates	18% p.a			
2	Excess ITC Claimed or Undisclosed Output Tax	24% p.a			
(C	Penalty for certain cases				
1	Supply of Goods or Services or both without issue of invoice or false invoice	Rs. 10,000 or an			
2	Amount collected as tax but not paid within 3 months of due date of its payment	amount equivalent to the			
3	Failure to collected tax or less collection of tax	tax evaded or tax			
4	Takes or utilizes ITC without actual receipt of goods or services or both either fully or partially	not collected or short collected or collected but not			
5	Fraudulently obtains Refund of tax	paid to the			
6	Liable to register under this tax but fails to obtain registration or gives false information while applying for registration	Government or input tax credit			
7	Transports any taxable goods without the cover of documents as may be prescribed	availed of or the refund claimed			
8	Fails to furnish any information or documents called by the Officer or gives false information	fraudulently whichever is			
9	Issues invoices or documents by using GSTIN of other registered person	Higher			

4. List of Important Forms in GST:

No	Purpose of Form	Form No.
1	Application for Registration	GST REG-01
2	Registration Certificate	GST REG-06
3	Application for Amendment(Core & Non-core) in Registration Particulars (For all types of registered persons)	GST REG-14
4	Application for Cancellation of Registration	GST REG-16
5	Claiming ITC on stock held	Form GST ITC-01

6	Transfer of ITC in case of transfer of business in any manner such as sale, merger, demerger, etc.	Form GST ITC-02
7	Details of goods/capital goods sent to job worker and received back.	Form GST ITC-04
8	Challan for payment of GST Liabilities	Form GST PMT-07
9	Application for Refund	GST RFD-01
10	Refund Sanction/ Rejection Order/Interest on delayed refund order (same as refund order)	GST RFD-06

5. Ineligible ITC U/s17(5)

	5. Heligible IIC 0/SI/(5)		
S.No	Transactions		
1	Motor vehicles and conveyances other than used for: A. For making taxable supply of: (a)Further supply of such motor vehicles and conveyances (Reselling) (b)Transport of passengers (c)Used for imparting training on driving, flying, navigating such vehicle or conveyances B. For transportation of goods		
2	Food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except used for providing same category of output services.		
3	Membership in a club, health, fitness center.		
4	Rent-a-cab, health insurance and life insurance except where it is obligatory for employers to provide the same to employees or used for providing same category of output services.		
5	Travel benefits extended to employees on vacation such as leave or home travel concession.		
6	Works contract service for construction of an immovable property except plant & machinery or for providing further supply of works contract service. (to the extent capitalized)		
7	Construction of an immovable property except plant & machinery on own account.		
8	Goods or services or both on which Tax has been paid under composition scheme. (to the extent capitalized)		
9	Goods or services or both used for personal purpose.		
10	Goods or services or both received by a non-resident taxable person except for any of the goods imported by him		
11	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples.		
12	ITC will not be available in the case of any tax paid due to non-payment or short tax payment, excessive refund or ITC utilized or availed by the reason of fraud or will full misstatements or suppression of facts or confiscation and seizure of goods.		

Reversal of ITC:

Transactions	Rule No.
For inputs & input services when used for non-business	Rule 42
purpose or effecting Exempt, Nil rated or non GST	
supplies.	
For capital goods when used for non-business purpose or	Rule 43
effecting Exempt, Nil rated or non GST supplies.	

6. E-way Bill

	O. E-way bill			
S. No	Points	Particulars		
1	Meaning	E-way Bill is an electronic way bill for movement of goods which can be generated on the E-way Bill Portal.		
2	When to Generate?	E-way bill has to be generated when there is a movement of goods in a vehicle/conveyance of value more than 50,000* (either each Invoice or in aggregate of all Invoices in a vehicle/ Conveyance): (i) In relation to supply (E.g. Sale, Transfer, Barter / Exchange) (ii) Other than supply (E.g. Job work/Exhibition) (iii) Inward Supply from an Unregistered Person *If there is Inter-state movement of goods by the Principal to the Job-worker, limit of 50,000 is to be ignored.		
3	Validity	One Day for every 100 kilo meters or part of it		
4	Who should Generate?	 Registered Person - A Registered person causing movement of goods need to generate E-Way Bill. If supplier is unregistered, then Recipient is required to generate the same. Transporter - Transporters carrying goods by road, air, rail, etc. also need to generate e-way Bill if the supplier or recipient has not generated an e-way bill. 		
5	Details	 Part A - GSTIN of Supplier & Recipient, Place of delivery, Invoice or Challan No., Value of Goods, HSN Code, Reason, approximate distance (in kms.), etc. Part B -Vehicle No. and transport document no. 		
6	Acceptance or Rejection	The Recipient of the goods need to communicate the acceptance or rejection of the same within 72 hours. If there is no acceptance or rejection, it is assumed to be accepted.		
7	Requirement	- Inter-State: Movement of goods of Value exceeding Rs. 50,000 is mandatory - Intra-State: Asper State Policies* * Present Scenario of Gujarat: E-way bill is not required for Intra-city movement of goods even if its value exceeds 50,000. (E.g. Transfer of goods from Ahmedabad to Ahmedabad) E-way bill is compulsory for Inter-city movement of goods for 19 specific items if its value exceeds 50,000 (E.g. Transfer of goods from Ahmedabad to Rajkot)		

VAHAN E-Way Bill Integration:

In February 2020, the e-way bill portal has been linked to the VAHAN system. The vehicle registration number will be validated at the time of generating e-way bill.

Blocking and Unblocking of E-way Bill:

- E-way bill generation is blocked for taxpayers who have not filed their returns for the previous two consecutive months/quarters.
- Thus, if a taxpayer has not filed GSTR-3B for two or more consecutive months, then he/she cannot generate e-way bills to do dispatches and receive goods, resulting in a standstill.
- Only when a taxpayer files GSTR-3B, the e-way bills will get unblocked on the next day.

7. Reverse Charge Mechanism (RCM)

No.	Type of Service	Type of Service	Type of Service
1	Goods Transport Agency	GTA not Registered under Forward Charge at 12%	Any person located in taxable territory(Exclude:- Sec 10 assesse and person required to take registration for TDS Sec 51)
2	Legal Services	An individual Advocate or Firm of Advocates	Any business entity located in taxable territory
3	Services of Arbitral tribunal	An Arbitral Tribunal	Any business entity located in taxable territory
4	Sponsorship Services(Except Sponsorship of Sports Events)	Any person	Anybody corporate or Partnership firm
5	List of Services supplied by Central Government	CG,SG, Union Territory	Any business entity located in taxable territory
6	Director Services	A director of body corporate	Any Company or body corporate
7	Services of Insurance Agent	An Insurance Agent	Any person carrying Insurance Business
8	Services of Recovery Agent	A Recovery Agent	A Banking or Financial Institution
9	Services of Author, Photographer, Music Composer	Author, Music Composer or like artist	Publisher, Music Company or Producer located in taxable Territory
10	Any service supplied by any person located in a Non-Taxable territory to any person other Non- Taxable online recipient	A person located in Non- Taxable Territory	A person located in Taxable Territory other than Non – Taxable Online Recipient
11	Service supplied by any person located in a Non-Taxable territory by way of transportation of Goods by a vessel from a place outside India upto the	A person located in Non- Taxable Territory	Importer as defined in Customs Act,1962
12	Supply of services by Overseeing Committee to RBI	by Member of Overseeing Committee	RBI
13	Security Services	Any Person other than body corporate	Any registered person

14	Transfer for Development Rights (TDR) or Floor Space Index(FSI) for a construction of a project by promoter	Any Person	Promoter
15	Services by DSAs	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership firm or LLP.	A Banking Company or Non- Banking Financial Company located in the taxable territory
16	Business facilitator(BF)	Business facilitator(BF)	A Banking Company, located in the taxable territory
17	Agent of Business Correspondent(BC)	An Agent of Business Correspondent(BC)	A business Correspondent, located in the taxable territory
18	Services provided by way of renting of Motor Vehicle	Any Person other than Body Corporate paying Motor Vehicle Central Tax at the rate of 2.5% on renting of Motor Vehicles with Input tax Credit only of Input Services in the same line of business.	Any Body Corporate located in the taxable territory

8. E-Invoicing:

	8. E-mvoicing.		
No.	Points	Particulars	
1	Meaning	'E-invoicing' or 'electronic invoicing' is a system in which B2B invoices are authenticated electronically by GSTN for further use on the common GST portal. It will eliminate the need for manual data entry while filing ANX-1/GST returns as well as generation of part-A of the e-way bills, as the information is passed directly by the IRP to GST portal. It will eliminate the need for manual data entry while filing ANX-1/GST returns as well as generation of part-A of the eway bills, as the information is passed directly by the IRP to GST portal.	
2	Applicability	Those taxpayers who have aggregate turnover of over 100 crores must generate e-invoices from 1st Aug. 2020.	
3	Mandatory Fields	Invoice Type Code, Supplier_GSTIN, Invoice Fields Number, Preceding_Invoice_Reference, Invoice Date, Reverse Charge, GSTIN, State Code, Place, Pin code, Unique Identification Number, Shipping To_GSTIN, Shipping To_State, Supply Type, Transaction Mode, Item Description, Quantity, Rate, Assessable Value, GST Rate, IGST Value, CGST Value and SGST Value Separately, Total Invoice Value.	

V. Companies Act 1. Incorporation Related Forms:

Form No.		
Purpose	Public & PVT	One Person
	Companies	Company
Application for DIN	DIR-3	DIR-3
Application for Reservation of Name	RUN	RUN
Application for Incorporation of Company	SPICE	SPICE
Nominee consent form		INC-3
Form for submission of documents with the	GNL-2	GNL-2
registrar		
Notice of Situation or Change of Situation of	INC-22	INC-22
Registered Office		
Appointment of Directors and key	DIR-12	DIR-12
managerial personnel and changes among		
them		
Declaration for commencement of business	INC-20A	INC-20A

Other Important Forms:

No.	Events	Form No.	Due Date			
A. Dir	A. Director Related Forms					
1	Application for DIN	DIR-3	Any Time			
2	Intimation of change in particulars of Director to be given to the Central Government	DIR-6	30 Days			
3	Appointment of Directors and key managerial personnel and changes among them	DIR-12	30 Days			
4	Return of appointment of MD/WTD/Manager	MR-1	60 Days			
5	Notice of resignation of a director to the Registrar	DIR-11	30 Days			
6	Application for surrender of Director Identification Number	DIR-5	Any Time			
7	Report by a company to ROC for intimating the DIR – 9 disqualification of the director	DIR - 9	Immediately after disqualification			
B. Au	ditor Related Forms					
1	Notice of appointment of auditor by the company	ADT-1	15 Days			
2	Application for removal of auditor(s) from his/their office before expiry of term	ADT-2	30 Days			
3	Notice of Resignation by the Auditor	ADT-3	30 Days			
4	Annual Return to be filed by Auditor	NFRA-2	90 days from the date of deployment of this form			
C. An	nual Filing Forms:					
1	Form for filing annual return by a company	MGT-7	60 Days			
2	Form for filing Financial Statement and other documents with the registrar	AOC-4	30 Days			
D. OB	C Related Forms					
1	Nominee consent form	INC-3	30 Days			
2	Change in Member/Nominee	INC-4	30 Days			
3	Intimation of exceeding threshold	INC-5	60 Days			

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E. Of	ther Forms		
1	Notice of Situation or Change of registered office	INC-22	15 Days (For Existing Co.) 30 Days (For New Co.)
2	Application to Regional Director for approval to shift the Registered Office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same State.	INC-23	30 Days
3	Notice to Registrar of any alteration of share capital	SH-7	30Days
4	Application for registration of creation, of charge (other than those related to debentures)	CHG-1	30Days
5	Particulars for satisfaction of charge thereof	CHG-4	30Days
6	Filing of Resolutions and agreements to the Registrar	MGT-14	30Days
7	Furnishing the information about payment outstanding to micro and small enterprise for more than 45 Days	MSME-1	31st Oct. & 30th April
8	Outstanding receipt of money or loan by a company not considered as deposits	DPT 3	30th June,
9	KYC of Directors	DIE-3- KYC	On or before 30th Sep. of each
10	Half yearly return with ROC for MSME	MESE-1	April to Sep. 31st Oct. Oct. to March 30th April

2.ROC Fees Structure

Registration Fees Payable to ROC:

Authorised	Other than OPCs and Small	OPC and Small
Share Capital	Companies	Companies
Less than or equal	Nil	Nil
to Rs.10,00,000		
From Rs.10,00,001	Rs.36,000+Rs.300 for every	Rs. 2,000+Rs.200 for every
to Rs. 50,00,000	enhanced Rs.10,000or part of it.	enhanced Rs.10,000 or part of it.
From Rs. 50,00,001	Rs.1,56,000+ Rs100forevery	<u>-</u>
to Rs.1Crore	enhanced Rs.10,000or part of it.	
Above Rs.1 Crore	Rs.2,06,000+ Rs75forevery	=
	enhanced Rs.10,000or part of it.	

Additional Fee on Late Filing of Documents:

a) Delay in filing of form	b).Delay in filing of forms for			
in Authorised Capital @			increase in Aut	thorised Capital
Period of Delays	No. of times of Normal Filing Fee*		Delay	% p.m. on the fees
	Other Satisfac			payable
Forms of charge			payable	
Upto 15 days	1	3	Upto 6	2.5%
> 15 days and upto 30 days	2		Months	
>30 days Upto 60 days	4	6		
>60 days Upto 90 days 6 9		9		

>90 days Upto 120 days	10	9	> 6 Months	3%
>120 days Upto 180 days	10	12		
>180 days Upto 270 days	12	20		
>270 days	12	30		

^{*}In addition to normal fees

3.Depreciation Chart

No	Block of Assets	IT. WDV	Comp. Act Use full life (years)
1	Factory building –Non Residential	10	30
2	Other Building:-		
	(a) Building RCC frame structure	10	60
	(b) Building other than RCC frame structure	10	30
3	Furniture & Fixture (General)	10	10
4	Plant & Machinery, Office Machinery (General)	15	15
5	Motor Cycles, Scooters, other Mopeds	15	10
6	Motor Cars	15	8
7	Motor buses, motor lorries and taxies used	30	6
	in the business of running them on hire		
8	Computer and data processing units:-		
	a) Servers and networks	40	6
	(b)End user devices such as desktops,	40	3
	laptops, printers etc.		

- 1. In case of double shift depreciation will be increased by 50% and in case of triple shift depreciation will be increased by 100% for that period for the single shift asset.
- 2. For Amortisation of Intangible Assets as per Companies Act 2013, the provisions of accounting standards shall apply except in case of BOOT and BOT projects.

4. Limited Liability Partnership (LLP)

Incorporation Related Forms:

Purpose	Form No
Application for DPIN	DIR-3
Application for Reservation or Change of Name	FiLLiP
Incorporation Document and subscriber's statement	Addendum to FiLLiP
LLP Agreement and changes, if any, made therein	3
Notice of appointment, cessation, Change in name /	4
address / designation of designated partner / partner	
and consent to become a partner / designated partner.	

Other Important Forms:

Events	Form No.	Due Date
Change in LLP Agreement	3	30 Days
Change in name/address/ designation of designated Partner/ Partner and consent to become a partner / designated partner	4	30 Days
Notice for change of Name	5	30 Days of Compliance
Statement of Account & Solvency	8	30 Days from end of six months from closure of FY

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Annual Return of Limited Liability Partnership (LLP)	11	60 Days from the end of the FY
Intimating other address for service of documents	12	30 Days
Change of place of registered office	15	30 Days

Filing Fees

Amount of Contribution	Registration Fee (A)	Documents filing Fee (B)
Upto Rs.1,00,000	Rs.500	Rs.50
Rs.1,00,001 to Rs 5,00,000	Rs.2,000	Rs.100
Rs.5,00,001 to Rs 10,00,000	Rs. 4,000	Rs. 150
More than Rs. 10,00,000	Rs.5,000	Rs.200

Amount of Contribution	Registration Fee (A)
Upto Rs.1,00,000	Rs.200
Rs.1,00,001 to Rs 4,99,999	Rs.300
Rs.5,00,000 to Rs 24,99,999	Rs. 400
Rs.25,00,001 to Rs 99,99,999	Rs.500
Rs. 1,00,00,000 or More	Rs.600

VI. Others

1. PF & ESIC:

Туре	Employee' Contribution	Employer' Contribution	Payment Due Date
PF	12% of Basic + DA + food concession + retaining allowance	12% of Basic +DA + food concession + retaining allowance subject to maximum 15,000 p.m. (plus Admin charges : 0.5% of Basic + DA)	15th day after end of month (plus 5 days of grace)
ESIC	0.75% of Wages	3.25% of wages	15th day after end of month
EDLI		0.5% of total wages or Rs.75 per employee per month subject to maximum 15,000 p.m	15th day after end of month (plus 5 days of grace)

2. XBRL

(A) Financial Statements to be filed in XBRL Form for

- a. All companies listed in India and their subsidiaries, including overseas subsidiaries;
- **b.** All companies having a paid up capital of 5 Crores and above or a Turnover of 100 crores or more.

(B) Following Companies are exempted from XBRL:-

- · Banking Companies and their subsidiaries
- Insurance Companies and their subsidiaries
- Power Sector Companies and their subsidiaries
- Non-banking Financial Companies (NBFC) and their subsidiaries

3. Tax Compliance Calendar for FY 2021-22 (IT, GST, TDS)

April 2	April 2021	
7 30	TDS Payment for Mar 2021	
09	Setup Online Accounting Software for FY 2021-22	
11	GSTR 1 (Monthly) for March	
13	GSTR-1 (Jan-Mar, 2021) for QRMP	
15	TCS Payment for Jan-Mar 2021 Quarter	
18	CMP 08 for Jan to Mar (Composition)	
20	GSTR 3B for March for Monthly	
22	GSTR 3B (Jan-Mar, 2021) for South India	
24	GSTR 3B (Jan-Mar, 2021) for North India	
30	GSTR-4 (2020-21)	

May 2	May 2021	
7	TDS Payment for April *	
11	GSTR 1 (Monthly) for April	
13	GSTR 1 IFF (Optional) (Apr 2021) for QRMP	
15	TCS deposited for JAN-MAR 2021 QUARTER	
20	GSTR 3B for April for Monthly	
25	GST Challan Payment if no sufficient ITC for Apr (for all Quarterly Filers)	
30	Form 11 for LLP	
31	TDS deposited for JAN-MAR 2021 QUARTER	
31	TDS Filing for Jan to Mar	
31	Due date for furnishing of statement u/s 285BA FOR FY 2020-21	

June 2	June 2021	
7	TDS Payment for May *	
11	GSTR 1 (Monthly) for May	
13	GSTR 1 IFF (Optional) (May 2021) for QRMP	
15	Advance tax Payment for April to June 2021	
15	INC 22A Filing for Companies	
20	GSTR 3B for May for Monthly	
25	GST Challan Payment if no sufficient ITC for May (for all Quarterly Filers)	
30	DPT 3 Form for companies	
30	Quarterly TCS certificate for the quarter ending June 30, 2021	

Jul 20	Jul 2021	
7	TDS Payment for June	
11	GSTR 1 (Monthly) for June	
13	GSTR-1 (Apr-Jun 2021) for QRMP	
15	TCS Payment for Apr-Jun Quarter	
18	CMP 08 for Apr to June (Composition)	
20	GSTR 3B for June for Monthly	
22	GSTR 3B (Apr-Jun, 2021) for South India	
24	GSTR 3B (Apr-Jun, 2021) for North India	
25	GST Challan Payment if no sufficient ITC for Jun (for all Quarterly Filers)	
30	Quarterly TCS certificate for the quarter ending June 30	
31	TDS Filing for April to June	
31	Income Tax Returns for Individuals, Non Corporates who are not-liable to	
	Tax Audit for AY 2021-22	

Southern Builder

Augus	August 2021	
07	TDS Payment for July	
11	GSTR 1 (Monthly) for July	
13	GSTR 1 IFF (Optional) (Jul 2021) for QRMP	
15	Quarterly TDS certificate (other than salary) for the quarter ending June 30,2021	
20	GSTR 3B for July for Monthly	
25	GST Challan Payment if no sufficient ITC for Jul (for all Quarterly Filers)	

Septe	September 2021	
7	TDS Payment for Aug	
11	GSTR 1 (Monthly) for Aug	
13	GSTR 1 IFF (Optional) (Aug 2021) for QRMP	
15	Advance tax Payment for July to Sep 2021	
20	GSTR 3B for Aug 2020 for Monthly	
25	GST Challan Payment if no sufficient ITC for Aug (for all Quarterly Filers)	
30	Audit Report for AY 2021-22 in case of assessee who has not entered into	
	an international or specified domestic transaction	
30	Income Tax Returns for Companies & Tax Audits	
30	DIR 3 KYC for Directors	
30	GSTR 9 / 9C Annual Filing for FY 2018-19	

Octo	October 2021	
7	TDS Payment for Sep	
11	GSTR 1 (Monthly) for Sep	
13	GSTR-1 (Jul-Sep, 2021) for QRMP	
15	TCS Payment for Jul-Sep Quarter	
18	CMP 08 for July to Sep (Composition)	
20	GSTR 3B for Sep for Monthly	
22	GSTR 3B (Jul-Sep, 2021) for South India	
24	GSTR 3B (Jul-Sep, 2021) for North India	
25	GST Challan Payment if no sufficient ITC for Sep (for all Quarterly Filers)	
30	Form 8 Filing for LLP	
30	Quarterly TCS certificate for the quarter ending September 30, 2021	
31	TDS deposited for JULY-SEP 2021	
31	TDS Filing for July to Sep	
31	ITR for AY 2021-22 for assesses whose books are required to be audited-OCT	
31	Audit report for AY 2021-22 in respect of assessee having an International	
	or specified domestic transaction	
31	AOC 4 Filing for Companies	



13.05.2021 அன்று நடைபெற்ற Quality & Effective Concrete என்ற பொருளின் மீது உரையாற்றிய திரு. A.N. பரமேஷ்வரன் அவர்களுக்கு நினைவுப் பரிசு வழங்கப்பட்டது.



28.05.2021 அன்று நடைபெற்ற இன்றைய தொற்று எதிர்கால நச்சுத் தன்மை என்ற பொருள் மீது டாக்டர். ஸ்ரீவித்யா வெங்கட்ராமன் அவர்களுக்கு நினைவுப் பரிசு வழங்கப்பட்டது.



George Harry. **Business Development Manager** being honoured

மருத்துவம் மற்றும் மக்கள் நல்வாழ்வுத்துறை அமைச்சராக பொறுப்பேற்றுள்ள மாண்புமிகு மா. சுப்பிரமணியன் அவ்ர்களை மாநிலத்தலைவர் திரு. R. சிவக்குமார் அவர்கள் சந்தித்து வாழ்த்துக்களைத் தெரிவித்தார்.



MSME REGISTRATION **PROCEDURE &** BENEFITS

L.VENKATESAN **MSME Co-Chairmai BAI**



REGISTRATION FOR EXISTING ENTERPRISES:

- → All existing enterprises registered under EM-Part-II or UAM shall register again on the Udyam Registration portal on or after the 1st day of July, 2020.
- → All enterprises registered till 30th June, 2020, shall be re-classified in accordance with this notification.
- → The existing enterprises registered prior to 30th June, 2020, shall continue to be valid only for a period up to the 31st day of March, 2021.
- → An enterprise registered with any other organization under the Ministry of Micro, Small and Medium Enterprises shall register itself under Udyam Registration.

1.MSME registration - Five Easy Steps.

Step 1 - Go to the Site of UDYOG AADHAAR

https://udyogaadhaar.gov.in/UA/UAM_Registration.aspx Step 2 - Enter the AADHAAR No. and click on generate OTP. The OTP will be sent to the Mobile Number linked to your AADHAAR.

Step 3 - Fill the details as required in the registration form

Step 4 - Click on Submit and Enter the OTP

Step 5 - After OTP validation your MSME Certificate will appear on the screen with The UAM No.

2. List of Documents and Details required for MSME registration

- **→** ADHAR card of the Applicant (Proprietor/Partner/ Director)
- **→** Name of Applicant
- **→** Caste
- → Business Name
- **→** Type of Business Entity
- → Address of the Plant
- **→** Address of the Office
- → Date of Commencement of the Business
- **→** Bank Details (Account No. and IFSC code)
- → Business Activity Details
- **→** Number of employees
- → Investment in Plant and Machinery and Equipment
- **→** Photo and Id Proof of Applicant
- **→** Mobile No. of Applicant (Linked with ADHAR)
- **Email Id for OTP Verification →** Business Category.

MSME Registration Procedure, Benefits. and Documents Needed.

The Union cabinet approved the modalities and road map for the micro, small and medium enterprises on 1st June, 2020. The Micro, Small and medium enterprise not only contributes significantly to the Indian Economy in terms of Gross Domestic Products (GDP) but also to exports and employment generation and benefits

UDYAM:

As per notification of MSME dated 26.06.2020. Udvam Registration is the new process of MSME/UDYOG AADHAAR Registration launched by the Ministry of Micro.

MSME:

MSME stands for Micro, Small, and Medium Enterprises. In accordance with the Micro, Small, and Medium Enterprises Development (MSMED) Act in 2006, the enterprises are classified into two divisions. a. Manufacturing enterprises - engaged in the manufacturing or production of goods in any industry b. Service enterprises - engaged in providing or rendering services.

REGISTRATION PROCESS:

- → The registration on UDYAM Registration Portal is paperless, based on self declaration and without any filing fees.
- → The Aadhaar number shall be of the proprietor in the case of a proprietorship firm, of the managing partner in the case of a partnership firm and of a karta in the case of a Hindu Undivided Family (HUF).
- → In case of a Company or a Limited Liability Partnership or a Cooperative Society or a Society or a Trust, the organisation or its authorised signatory shall provide its GSTIN and PAN along with its Aadhaar number.
- → In case an enterprise is duly registered as an Udyam with PAN, any deficiency of information for previous years when it did not have PAN shall be filled up on self-declaration basis.
- → No enterprise shall file for more than one UDYAM registration, any number of activities including manufacturing or service may be added in one UDYAM registration.
- → On registration, an enterprise will be assigned a permanent identity number to be know as "UG UP [5 I-UisMation [1 XP EI-U



Classification	Micro	Small	Medium
Manufacturing & Service	Investment < Rs. 1 Cr. and Turnover < Rs. 5 Cr.	Investment < Rs. 10 Cr. and Turnover < Rs. 50 Cr.	Investment < Rs. 50 Cr. and Turnover < Rs. 250 Cr.

3. Benefits of Registration

- > Easy finance availability from Banks, without collateral requirement
- > Protection against delay in payment from Buyers and right of interest on delayed payment
- > reference in procuring Government tenders
- > Stamp duty and Octroi benefits
- > Concession in electricity bills
- > Reservation policies to manufacturing / production sector enterprises
- > Time-bound resolution of disputes with Buyers through conciliation and arbitration
- > Reimbursement of ISO Certification Expenses
- > Credit prescription (Priority sector lending), differential rates of interest etc.
- > Excise Exemption Scheme
- > Exemption under Direct Tax Laws.
- > Financial Assistance for setting up testing facilities through NSIC
- > Statutory support such as reservation and the Interest on Delayed Payments Act.
- > Subsidy on ISO Certifications
- > Subsidy on NSIC Performance and Credit ratings
- > Participation in Government Purchase registrations
- > Registration with NSIC
- > Counter Guarantee from Government of India through CGSTI
- > Waiver in Earnest Money (Security Deposit) in Government tenders
- > Stamp duty and Octroi benefits
- > Weightage in price Preference.
- > Reduction in rate of Interest from banks (Subject to ratings)
- > Free of Cost Government tenders

Thanking You, Yours Faithfully

L.Venkatesan

Builders Association of India MSME - Co Chairman



இரங்கல் செய்தி

திருப்போருர் மய்யத்தின் தலைவரும் தென்னக மய்ய முன்னாள் செயற்குழு உறுப்பினருமான, திரு. S. சரவண பெருமாள் அவர்கள் 06.05.2021 அன்று மாரடைப்பால் இயற்கை எய்தினார். அன்னாரது மறைவிற்கு தென்னக மய்யம் தனது ஆழ்ந்த இரங்கலைத் தெரிவித்துக்கொள்கிறது

Nover	November 2021	
7	TDS Payment for Oct	
11	GSTR 1 (Monthly) for Oct	
13	GSTR 1 IFF (Optional) (Oct 2021) for QRMP	
15	PF Payment for Oct	
15	Quarterly TDS certificate (other than salary) for the quarter ending Sept. 30, 2021	
20	GSTR 3B for Oct for Monthly	
25	GST Challan Payment if no sufficient ITC for Oct (for all Quarterly Filers)	
30	ITR for AY 2021-22 in respect of assessee having an international or specified domestic transaction	
30	Labour Licence renewal for Next Year	
30	MGT 7 Filing for Companies	

Decen	December 2021	
7	TDS Payment for Nov	
11	GSTR 1 (Monthly) for Nov	
13	GSTR 1 IFF (Optional) (Nov 2021) for QRMP	
15	Advance tax Payment for Oct to Dec 2021	
15	PF Payment for Nov	
20	GSTR 3B for Nov for Monthly	
25	GST Challan Payment if no sufficient ITC for Nov (for all Quarterly Filers)	
31	DIR 3 KYC for Directors *	
31	GST Annual Return Filing	

January 2022	
7	TDS Payment for Dec
11	GSTR 1 (Monthly) for Dec
13	GSTR-1 (Oct-Dec, 2021) for QRMP
15	TCS Payment for Oct-Dec Quarter
18	CMP 08 for Oct to Dec (Composition)
20	GSTR 3B for Dec for Monthly
22	GSTR 3B (Oct-Dec, 2021) for South India
24	GSTR 3B (Oct-Dec, 2021) for North India
25	GST Challan Payment if no sufficient ITC for Dec (for all Quarterly Filers)
31	TDS Filing for Oct to Dec

Febru	February 2022	
4	Budget 2022 Impact Review	
7	TDS Payment for Jan	
11	GSTR 1 (Monthly) for Jan	
13	GSTR 1 IFF (Optional) (Jan 2022) for QRMP	
20	GSTR 3B for Jan for Monthly	
25	GST Challan Payment if no sufficient ITC for Jan (for all Quarterly Filers)	

March	March 2022			
7	TDS Payment for Feb			
11	GSTR 1 (Monthly) for Feb			
13	GSTR 1 IFF (Optional) (Feb 2022) for QRMP			
14	Founder's Day @ EZTax.in			
15	Advance Tax Payment for Jan to Mar 2022			

4. Useful Websites:

Income Tax	
Official Website	http://www.incometaxindia.gov.in
e-Filling	http://incometaxindiaefilling.gov.in
Tax information Network	http://www.tin-nsdl.com
ITAT	http://www.itat.nic.in
GST	http://www.gst.gov.in
E Waybill	https://ewaybill.nic.in
ICEGATE	https://www.icegate.gov.in
CBEC Official Web Site	http://www.cbic.gov.in
XBRL:	
India	http://www.in.xbrl.org
International	http://www.xbrl.org
MCA:	http://www.mca.gov.in
ICAI:	
SSP	http://eservices.icai.org
UDIN	http://udin.icai.org
SEBI:	http://www.sebi.gov.in
C&AG of India:	http://www.cag.gov.in
RBI:	http://www.rbi.org.in/home.aspx
EPF	http://www.epfindia
PFRDA	http://www.pfrda.org.in
ICSI	http://www.icsi.edu
The Gazette of India	http://egazette.nic.in
MSME	http://msme.gov.in
NJP Advisors Blog	http://www.nareshco.com/blog
NRI	http://www.expertnri.com

Note: The above details are for educative purpose. For any further detail please consult your professional to decide finally.

This booklet is compiled by Team of Sakthi Services and K.V.Ranganathan & Co., Chartered Accountants, Chennai - 6.

Please reach us @ <u>Sakthiservices2011@gmail.com</u> for clarification. We solicit your views, suggestion and feedbacks for improvements of the further ones.

(28) Southern Builder-

BUILDERS' ASSOCIATION OF INDIA

Tamil Nadu, Puducherry & Andaman Nicobar

Sub-Committee Chairman and Co-Chairman Details 2021-22

S.No	Sub-Committee	Chairman	Mobile	Co-Chairman	Mobile
1	GRIEVENCES	R. Prakash	94455 03333		
2	PWD	R. Muthukumar	94433 40164	A.N.Balaji - Southern R.Venkatesan -	98410 97966 94431 40164
3	HIGHWAYS	M.Ayyappan	94431 37050	Kumbakonam R.D. Ramesh R.Ragu	98424 56709 98427 61555
	LOCAL			K.K.Ragavan K.Muruganandam	94431 71536 98427 45603
5	ADMINISTRATION DRDA	N.Sivakumar	98424 40005	M.Ramesh kumar R.Nimrode	94433 02699 94440 24389
6	DTCP	M.Murugesan B.Palanivel	98422 97117 98430 57485	S. Veerasamy P. Selvakumar P.Rm.Rangamani	94431 87582 98424 26010 94431 53360
				R. Nandhakumar C. Rajaram	93446 11011 99946 47944
7	REAL ESTATE	R. Karna Boopathy	94437 24232	N. Murugan E. Keerthinathan	94433 59669 94432 36644 98415 76016
8	HOUSING / RERA	K. Viswanathan	98422 22330	R.R.Sridhar S.Anand S. Wilson Raj	99425 33988 94443 85039
9	GREEN BUILDING	S.K.Chandrasekar	98422 57996	Dr. G. Sokkanathan B. Ramesh Babu	98430 97161 98424 70336
10	PRIVATE CONTRACTORS & DATA	J.Thomas Premkumar	94865 34906	K.Mani K.A.Radhakrishnan M. Rathinavel	98431 43250 94433 73396 98424 10103
11	MINES & MINERALS	K. Chinnaswamy	98422 09189	K.Jaganathan A.Kumar M.Aravinth M. Ravi	94437 44178 93630 74741 98650 47896 94434 01561
12	SIDCO	C.Kumaravelu	99422 11199		
13	SLUM CLEARENCE	R. Ganesan	96777 50500	M.Baaldwin Bruce	94437 44531
14	TNEB	R.Elancheran	98940 60020		
15	TWAD	D.Arulsamy	94431 65236	S.Wilfred	98417 04404
16	BSNL	V.Balasubramanian	94431 53087		
17	RAILWAYS	R.Ragupathy	99444 75541	B.Ramesh	98400 80912
18	CPWD	P.N.Sivasankararaja	98433 68899	S. Parthasarathi - Puducherry	94424 95451
19	CEMENT & MINERALS	E.Dhanasekaran	88700 00656	K.Palanikumar	94422 89040
20	TAXATION	S.D.Kannan	98840 77950	M. Ravindharan	98427 97957
21	SKILL DEVELOPMENT	K. Manivannan	94433 30629	V. Manjunath M.Best Ravi	94431 59988 98421 54957 94431 02987
22	MEMBERSHI DEVELOPMENT	B.Anandhan	94431 16849	MVG Jawagar	98424 53056
23	DIARY COMMITTEE	P.Parameswaran	94437 66661	R. Saravanan	98424 01532 / 97158 30000
	ADVISOR	M. Thirusanghu	94430 98889	K.Muruganandam	98427 45603

24	LABOUR WELFARE	S. Balan	94433 87087	N. Anbazhagan	94433 97291 / 93443 58157
				P.RamKumar	90800 98800
25	LEGAL COMMITTEE	G. Somasundara Bharathi	98654 55902	E. Manohar	94440 00477
26	ARCHEOLOGY	B. Ravichandran	94432 66259		
27	STANDARD CONTRACT DOCUMENT COMMITTEE	S.S. Natarajan	98427 56668		
	PUDUCHERRY STATE SECRETARY	L. Garttigueane	94432 33392		
	KARAIKKAL STATE SECRETARY	S. Swaminathan	94867 65948		

F.No.1/20(3)/2021-LS-II Government of India Ministry of Labour& Employment Office of the Chief Labour Commissioner(C) New Delhi

Dated:23/4/2021

ORDER

In exercise of the powers conferred by Central Government vide Notification No. S.O. 188(E) dated 19th January, 2017 of the Ministry of Labour and Employment the undersigned, hereby revise the rates of Variable Dearness Allowance on the basis of the average Consumer Price Index for Industrial workers for the month of July, 2020 is 336 and August, 2020 is 338 (Base 2001-100) and (Base Year 2016-100) for the month of September, 2020 is 118.1, October, 2020 is 119.5, November, 2020 is 119.9 and December, 2020 is 118.8 and thereby resulting in an increase of 2.88 points. The revised Variable Dearness Allowance as under shall be payable from 01.04.2021:-

The rates of Variable Dearness Allowance for employees employed in CONSTRUCTION OR MAINTENANCE OF ROADS OR RUNWAYS OR IN BUILDING OPERATIONS INCLUDING LAYING DOWN UNDERGROUND ELECTRIC, WIRELESS, RADIO, TELEVISION, TELEPHONE, TELEGRAPH AND OVERSEAS COMMUNICATION CABLES AND SIMILAR OTHER UNDERGROUND CABLING WORK, ELECTRIC LINES, WATER SUPPLY LINES AND SEWERAGE PIPE LINES.

Category of worker	Rates of V.D.A. Area wise per day (in Rupees)			
	A	В	C	
Unskilled	122	102	81	
Semi-Skilled/Unskilled Supervisory	135	115	95	
Skilled/Clerical	147	135	115	
Highly Skilled	160	147	135	

Therefore the minimum rates of wages showing the basic rates and Variable Dearness Allowance payable w.e.f. 01.04.2021 will be as under:-

Category of Rates of wages including V.D.A. per day worker (in Rupees) A Area B Area C Area Unskilled 523+122=645 437+102=539 350+81=431 Semi-579+135=714 494+115=609 410+95=505 Skilled/Unskilled Supervisory Skilled/ Clerical 637+147=784 579+135=714 494+115=609 Highly Skilled 693+160=853 579+135=714 637+147=784

The VDA has been rounded off to the next higher rupee as per the decision of the Minimum Wages Advisory Board.

The classification of workers under different categories will be same as in Part-I of the notification, whereas classification of cities will be same as in the Part-II of the notification dated 19th January, 2017. The present classification of cities into areas A, B & C is enclosed at Annexure I for ready reference.

(D.P.S.Negi) Chief Labour Commissioner(C)

File No.1/16(1)/2021-LS-II Government of India Ministry of Labour & Employment Office of the Chief Labour Commissioner(C)

New Delhi

Dated: 33/4/2021

ORDER

In exercise of the powers conferred by Central Government vide Notification No. S.O. 186(E) dated 19th January, 2017 of the Ministry of Labour and Employment the undersigned hereby revise the rates of Variable Dearness Allowance for the employees employed in Agriculture w.e.f. 01.04.2021 on the basis of the average Consumer Price Index for Industrial workers for the month of July, 2020 is 336 and August, 2020 is 338 (Base 2001-100) and (Base Yaer 2016-100) for the month of September, 2020 is 118.1, October, 2020 is 119.5, November, 2020 is 119.9 and December, 2020 is 118.8 and thereby resulting in an increase of 2.88 points. The revised Variable Dearness Allowance as under shall be payable from 01.04.2021:-

Category of worker	Rates of V.D.A. Area wise per day (in Rupees)			
	'A'	'B'	,C,	
Unskilled	78 -	72	72	
Semi- Skilled/Unskilled Supervisory	85	78	72	
Skilled/Clerical	93	85	78	
Highly Skilled	102	95	85	

Therefore, the minimum rates of wages including the basic rates and Variable Dearness Allowance payable w.e.f. 01.04.2021 to the employees working in Agriculture shall be as under:-

Category of worker	Rates of wages including V.D.A. Area wise per day (in Rupees)				
	A	В	С		
Unskilled	333+78=411	303+72=375	300+72=372		
Semi- Skilled/Unskilled Supervisory	364+85=449	335+78=413	307+72=379		
Skilled/Clerical	395+93=488	364+85=449	334+78=412		
Highly Skilled	438+102=540	407+95=502	364+85=449		

The VDA has been rounded off to the next higher rupee as per the decision of the Minimum Wages Advisory Board.

The classification of workers under different categories will be same as in Part-I of the notification, whereas classification of cities will be same as in the Part-II of the notification dated 19th January, 2017. The present classification of cities into areas A, B & C is enclosed at Annexure I for ready reference.

> (D.P.S.Negi) Chief Labour Commissioner(C)

F.No.1/16(2)/2021-LS-II Government of India Ministry of Labour & Employment Office of the Chief Labour Commissioner(C) New Delhi

Dated: 13/4/2021

ORDER

In exercise of the powers conferred by Central Government vide Notification No. S.O.2413(E) dated 28th July, 2017 of the Ministry of Labour and Employment the undersigned, hereby, revise the rates of Variable Dearness Allowance on the basis of the average Consumer Price Index for Industrial workers for the month of July, 2020 is 336 and August, 2020 is 338 (Base 2001-100) and (Base Year 2016-100) for the month of September, 2020 is 118.1, October, 2020 is 119.5, November, 2020 is 119.9 and December, 2020 is 118.8 and thereby resulting in an increase of 2.88 points. The revised Variable Dearness Allowance as under shall be payable from 01.04.2021:-

Rates of Variable Dearness Allowance for employees employed in employments in Gypsum Mines, Barytes Mines, Bauxite Mines, Manganese Mines, China Clay Mines, Kyanite Mines, Copper Mines, Clay Mines, Magnesite Mines, White Clay Mines, Stone Mines, Steatite Mines (including the mines producing Soap Stones and Talc), Ochre Mines, Asbestos Mines, Fire Clay Mines, Chromite Mines, Quartzite Mines, Quartz Mines, Silica Mines, Graphite Mines, Felspar Mines, Laterite Mines, Dolomite Mines, Red Oxide Mines, Wolfram Mines Iron Ore Mines, Granite Mines Rock Phosphate Mines, Hematite Mines, Marble and Calcite Mines, Uranium Mines, Mica Mines, Lignite Mines, Gravel Mines, Slate Mines and Magnetite Mines

Category of worker	Rates of V.D.A. (in Rs.) per day			
	For work above ground	For work below ground		
Unskilled	81	102		
Semi-Skilled/Unskilled Supervisory	102	122		
Skilled/ Clerical	122 🗸	142		
Highly Skilled	142	157		

Therefore the minimum rates of wages showing the basic rates and Variable Dearness Allowance Pavable w.e.f. 01.04.2021 will be as under-

Category of worker	Rates of wages including V.D.A. (in Rs.) per day			
	For work above ground	For work below ground		
Unskilled	350+81=431	437+102=539		
Semi-Skilled/ Unskilled Supervisory	437+102=539	523+122=645		
Skilled/ Clerical	523+122=645	610+142=752		
Highly Skilled	610+142=752 683+157=840			

The VDA has been rounded off to the next higher rupee as per the decision of the Minimum Wages Advisory Board.

The classification of workers under different categories will be same as in Part-I of the notification, whereas classification of cities will be same as in the Part-II of the notification dated 19th January, 2017. The present classification of cities into areas A, B & C is enclosed at Annexure I for ready reference.

D.P.S.Negi)

Chief Labour Commissioner(C)

Notifications implmenting 43rd GST Council Meeting decisions

Various notifications have been issued by the CBIC today to give effect to the recommendations of the 43rd GST Council meeting. Synopsis of the same is as follows:

Notification No. 16/2021 – Central Tax: Dated 01/06/2021

Section 112 of the Finance Act providing for retrospective amendment in Section 50 of the CGST Act related to levy of interest has been notified w.e.f. 01.06.2021.

♦Notification No. 17/2021 - Central Tax: Dated 01/06/2021

The due date for furnishing details of outward supplies in Form GSTR-1 for the month of May-2021 has been extended from 11th June, 2021 to 26th June, 2021.

♦ Notification No. 18/2021 - Central Tax Dated 01/06/2021,

Notification No. 02/2021-Integrated Tax Dated 01/06/2021,

Notification No. 02/2021-Union Territory Tax Dated 01/06/2021

Seeks to provide relief by lowering of interest rate for late filing of monthly/quarterly returns in Form GSTR-3B or PMT-06 challans as well as for late filing of statement in Form CMP-08 by the composition tax payers.

♦ Notification No. 19/2021 – Central Tax: Dated 01/06/2021

Seeks to provide relief by waiving late fees for filing of Form GSTR-3B for the months of March, April & May 2021

Amnesty Scheme has been provided to taxpayers for non-furnishing of returns in FORM GSTR-3B for the tax periods from July, 2017 to April, 2021. Late fees have been capped to Rs 500 per return in case of taxpayers having NIL tax liability while in case of others, it has been capped to Rs 1000 per return. Said benefit is available only if the returns are furnished between 01.06.2021 to 31.08.2021.

Rationalisation of late fees leviable under Section 47 for delay in furnishing of return in FORM GSTR-3B has been done from the tax period June 2021 onwards.

♦Notification No. 20/2021 - Central Tax: Dated 01/06/2021

Rationalisation of late fees leviable under Section 47 for delay in furnishing of return in FORM GSTR-1 has been done from the tax period June 2021 onwards.

GSTR 3B Due dates for all Registered Persons having Aggregate turnover > 5 Crores in preceding F.Y:

	Late Fees	Interest		
Tax Period	No Late Fees if filed till	Interest @ 9% if filed till	Interest @ 18% if filed after	
Mar-21	5 th May, 2021	5 th May, 2021	5 th May, 2021	
Apr-21	4th June, 2021	4th June, 2021	4th June, 2021	
May-21	5th July, 2021	5th July, 2021	5th July, 2021	

GSTR 3B Due dates for all Registered Persons having Aggregate turnover < 5 Crores in preceding F.Y and filing monthly returns:

	Late Fees	Interest		
Tax Period	No Late Fees if filed till	NIL Interest if filed till	Interest @ 9% if filed till	Interest @ 18% if filed after
Mar-21	19 th June, 2021	5 th May, 2021	19 th June, 2021	19 th June, 2021
Apr-21	4 th July, 2021	4th June, 2021	4th July, 2021	4th July, 2021
May-21	20th July, 2021	5th July, 2021	20th July, 2021	20th July, 2021

GSTR 3B Due dates for all Registered Persons under QRMP Scheme:

	Late Fees	Interest			
Tax Period	No Late Fees if filed till	NIL Interest if filed till	Interest @ 9% if filed till	Interest @ 18% if filed after	
Mar-21	21st / 23rd June, 2021	7 th / 9 th Мау, 2021	21st / 23rd June, 2021	21st / 23rd June, 2021	
Apr-21	Not Applicable	9th June, 2021	9th July, 2021	9thJuly, 2021	
May-21	Not Applicable	10th July, 2021	25th July, 2021	25th July, 2021	

CMP-08 Due date for Composition taxable persons:

Tax Period	Interest		
	NIL Interest if filed till	Interest @ 9% if filed till	Interest @ 18% if filed after
Jan-Mar 2021	3rd May 2021	17 th June, 2021	17 th June, 2021

	Category of Taxpayers		
Tax Period	Taxpayers having NIL tax liability	Other Taxpayers	
July 2017 to April 2021	Max late fees of Rs 500 (Rs 250 CGST + Rs 250 SGST) per return	Max late fees of Rs 1000 (Rs 500 CGST + Rs 500 SGST) per return	

Rationalization of late fees leviable on account of delay in furnishing return in FORM GSTR-3B & FORM GSTR-1 from June 2021 onwards:

Category of Taxpayers	Maximum amount of late fees
Taxpayers having NIL tax liability or having NIL outward supplies	Max late fees of Rs 500 (Rs 250 CGST + Rs 250 SGST) per return
Other taxpayers having aggregate turnover in preceding financial year up to Rs 1.5 crores	Max late fees of Rs 2000 (Rs 1000 CGST + Rs 1000 SGST) per return
Other taxpayers having aggregate turnover in preceding financial year between Rs 1.5 crores to Rs 5 crores	Max late fees of Rs 5000 (Rs 2500 CGST + Rs 2500 SGST) per return
Other taxpayers having aggregate turnover in preceding financial year above Rs 5 crores	Max late fees of Rs 10000 (Rs 5000 CGST + Rs 5000 SGST) per return

♦ Notification No. 21/2021 - Central Tax: Dated 01/06/2021

Rationalisation of late fees leviable under Section 47 for delay in furnishing of return in FORM GSTR-4 has been done from the tax period 2021-22 onwards.

Rationalization of late fees leviable on account of delay in furnishing return in FORM GSTR-4 by composition taxpayers from FY 2021-22 onwards:

Category of Taxpayers	Maximum amount of late fees
Taxpayers having NIL tax liability	Max late fees of Rs 500 (Rs 250 CGST + Rs 250 SGST) per return
Other taxpayers	Max late fees of Rs 2000 (Rs 1000 CGST + Rs 1000 SGST) per return

♦ Notification No. 22/2021 - Central Tax: Dated 01/06/2021

Rationalisation of late fees leviable under Section 47 for delay in furnishing of return in FORM GSTR-7 has been done from the tax period June 2021 onwards.

The late fees payable has been reduced to Rs 50 per day per return subject to a maximum of Rs 2000 per return.

♦ Notification No. 23/2021 - Central Tax: Dated 01/06/2021

Notification No. 13/2020 – CT has been amended to exempt government departments and local authorities from the mandatory requirement of generating e-invoices.

♦ Notification No. 24/2021 - Central Tax: Dated 01/06/2021

Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April,2021 to the 29th day of June, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to the 30th day of June, 2021, including for the purposes of—

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called.

However, following are the exceptions to this general extension:

- Chapter IV of CGST Act related to time and place of supply;
- Sub-section (3) of Section 10 related to composition levy;
- Sections 25 Procedure for registration;
- Section 27 Special provisions relating to CTP & NRTP;
- Section 31 Tax Invoice;
- Section 37 Furnishing details of outward supplies;
- Section 47 Levy of late fee;
- Section 50 Interest on delayed payment of tax;
- Section 69 Power to arrest;
- Section 90 Liability of partners of firm to pay tax;
- Section 122 Penalty for certain offences;
- Section 129 Detention, seizure and release of goods and conveyance in transit;
- Section 39, except sub-section (3), (4) and (5) related to TDS deductors, ISD and NRTPs;
- Section 68 related to inspection of goods in movement, in so far as eway bill is concerned; and
- rules made under the provisions specified above.

Also, the time limit for completion of any action by any authority or by any person as per Rule 9 of the CGST Rules related to verification and approval of registration application, falling during the period from 1st May. 2021 to Notification No. 25/2021 - Central Tax:

The due date for furnishing return in Form GSTR-4 for the financial year ending 31st March, 2021 has been extended from 30th April, 2021 to 31st July, 2021. (Earlier extended till 31st May, 2021).

♦ Notification No. 26/2021 - Central Tax:

The due date for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021 has been extended from 25th April, 2021 to 30th June, 2021. (Earlier extended till 31st May, 2021).

♦ Notification No. 27/2021 - Central Tax:

Central Goods and Services Tax (Fifth Amendment) Rules, 2021 have been notified. Following are the key changes:

- A registered person registered under the provisions of the Companies Act, 2013 shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, 31st day of August, 2021 also be allowed to furnish the return in FORM GSTR-3B and the details of outward supplies in FORM GSTR-1 or using IFF, verified through electronic verification code (EVC).
- Rule 36(4) shall apply cumulatively for the period April, May & June 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months.
- The details using IFF for the month of May 2021 can be furnished from 1st June, 2021 till 28th June, 2021.

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Meaning of Time Andneed of Time Management Skills for a Successful Career In Life

DR. Colonel. P Nallathambi Ph.D (Structural Engg), ME, MBA, FIE, FIV)



Time plays a significant role in our lives. If we better understand the time value and importance of time, then we can gain experience and develop skills over time. Ovid says, "Time is the best medicine", it helps to heal things whether external wounds or feelings, broken hearts and forgive the person for his mistakes. Time is the ultimate thing that we cannot measure. Activities, when performed on time, will be fruitful, and the results will be great. Time can mean the point in time to which a person is referring. "Time and tide wait for none." and "Time once lost can never be recovered". Time is more valuable compared to money. Time is precious partly for the reason that we are all only allotted a certain amount of time in our lives, and use it wisely. Nothing can stop the flow of time. Time once past cannot be brought back by any means. Punctuality is vital for a better life. If we are punctual at every movement of life, then no one can say anything wrong about us.

In math, time can be defined as the ongoing and continuous sequence of events that occur in succession. Physicists define time as the continued sequence of existence and events that occur in apparently irreversible succession from the past, through the present, into the future. A point of time as measured in hours minutes and seconds, past midnight or noon. The **Mean Solar Time system** defines the second as 1/86,400 of the mean solar day, which is the yearly average of the solar day.

Time is often referred to as a fourth dimension, along with three spatial dimensions of reality, used to describe events in three-dimensional space. Time is not something one can see, touch, or taste, but it can be measured in its passage. Time is not innate to the natural world; it is a manmade construct intended to describe, monitor, and control industry and individual production. Time has been an important subject of study in religion, philosophy, and science, but defining it in a manner applicable to all fields without circularity has consistently got away from scholars.

Time is the Fourth Dimension or Not?. Some scientist says, "Time is 'separated' from space in a sense that time is not the fourth dimension of space. Instead, time as a numerical order of change exists in a 3D space. Our model on space and time is founded on measurement and corresponds better to physical reality." John G. Bennett, a British scientist, in his book 'Dramatic Universe' (1956) described three dimensions of time: Ordinary Time, Eternity(infinity) and Hyparxis (Essential nature). Einstein called the fourth dimension as time but noted that time is inseparable from space. Science fiction afficionados may recognize that union as space-time, and indeed, the idea of a space-time continuum has been popularized by science fiction writers for centuries. Einstein described gravity as a bend in space-time. Today, some physicists describe the fourth dimension as any space that is perpendicular to a cube the problem being that most of us cannot visualize something perpendicular to a cube.

Standard time or civil time in a region deviates a fixed, round amount, usually a whole number of hours, from some form of Universal Time. The offset is chosen such that a new day starts approximately while the sun is crossing the nadir meridian. **Ordinary Civil Time.** Our clocks and watches are set to **civil time**, which is designed to follow the Sun. Take the average time between noon and noon one day and divide that period into 24 equal hours. It takes roughly 365.25 days for the Earth to revolve around the Sun; to keep the calendar in phase with the seasons, Add a leap day every fourth year. Civil time is not very useful for astronomical work, but **it is the version embedded most deeply into our brains** because we use it every day. Therefore, it is found a good idea to include civil times in observing plans, because our brain does not function very well late at night. An event that is listed as occurring at 5 AM can be checked simply against our own watch or bedside table. **Universal Time(UT)**. It is a close cousin of civil time, but much more useful for astronomical purposes. Like civil time, it is based on the Sun: there are 24 hours in a day. The main differences are: UT never goes on Daylight Saving Time, UT is defined at one place on Earth (Greenwich), but used by astronomers worldwide. For practical purposes, one can think of UT as being the time on clocks in Greenwich, England. In real life, the strict definition is a lot more complicated, but that is irrelevant for us.

Perception of Time (Sometimes time moves slow and sometimes time moves faster).

Psychologists have found that the subjective perception of the passing of time tends to speed up with increasing age in humans. This often causes people to increasingly underestimate a given interval of time as they age. Time speeds up when we are involved in pleasant or tensed activities (while writing an exam), but it drags during periods of boredom (waiting for a train to arrive). Thus, our sense of time is a function of the intricate interplay between specific cognitive functions and of our momentary mood states. Time passes by so fast because we have so much to do and not enough time in which to do everything. Researchers called this "time pressure," and it goes hand in hand with stress. Thus, our perception of time flies. As we grow older, it can often feel like time goes by faster and faster.

Professor Adrian Bejan presents an argument based on the physics of neural signal processing. He hypothesizes that, over time, the rate at which we process visual information slows down, and this is what makes time 'speed up' as we grow older. As we age, he argues, the size and complexity of the networks of neurons in our brains increases - electrical signals must traverse greater distances and thus signal processing takes more time. Moreover, ageing causes our nerves to accumulate damage that provides resistance to the flow of electric signals, further slowing processing time. Focusing on visual perception, Bejan posits that slower processing times result in us perceiving fewer frames-per-second which is more than actual time passes between the perception of each new mental image. This is what leads to time passing more rapidly. How a clock measures time and how you perceive it are quite different.





When we are young, each second of actual time is packed with many more mental images. Like a slowmotion camera that captures thousands of images per second, time appears to pass more slowly. The faster those paths of neurons form, the faster we perceive time, Paton and his team have found in rodents(mammals). When we are having fun, these cells are more active, they release a lot of dopamine and our brain judges that less time has passed than actually has. The world's most precise clocks run at a steady pace, messing up by only about 1 second every 300 million years. But the brain takes those rhythmic seconds and makes its own sense of time-stretching the ticks and scrunching the tacks. But why can not the brain keep time like a regular clock?. In other words, why does time fly when you are having fun, and why does it plod along when you are bored?. How the brain perceives time depends on its expectations. The brain can represent the probability that something is going to occur, given that it has not happened yet, said **Dr Michael Shadlen**, a neuroscientist at Columbia University in New York.

One-third of the life (6-8 hours per day) is spent on sleeping. About one-fourth of the time for travelling and works. The time for other actives are: Personal care activities, eating and drinking, housework, food preparation and cleaning up, caring for the lawn and garden, buying consumer goods, care services, childcare, educational activities, socialization and communication, Watching television, sports, exercising and recreation, telephone calls, emails and regular mail. There are only 24 hours in a day and time is a finite resource, it is up to us to make the most use of it. When it comes to paid work, Japan emerges the highest time spent per activity, approximately 5.5hours per day and the highest overtime in a workweek. In contrast, European countries such as France and Spain report nearly half the same hours (less than 3) hours) of paid work per day on average. Research confirms that people had fully concentrated on work alone may not be good, they have to balance the jobs in their hand. A person is not made to work alone, also, for socialising, enjoy and live happily. Time management and balancing the tasks are important.

Management means managing things in an orderly manner. When many events are occurring at the same time; organising, coordinating and controlling all these activities called Management. So, Time Management is managing time effectively, productively, usefully and enjoyably, etc. A different group of people such as child, students, employee, head of an institution(CEO), retired person, elderly people are having a different purpose with time. A student is not bothered about profit but they keen to learn more, get good marks in semester exam or in a competitive exam, planning for higher studies. But an employee finishes his given job quickly and satisfies his boss requirements. Head wants to coordinates and control all the teams and maximise their profit. For him, 24 hours in a day is not sufficient and has mental tension. At the same time, a retired person after 60 years willing to work to pass his time and not taking more responsibilities or risk due to his health condition or there is no compulsion for him to take up a hard job. Elderly people (more than 75 years) who cannot work also need to spend their time enjoyably, if not looking for money. Therefore, everyone has got a different approach to time management.

Myths About Time Management. Time management is nothing but common sense. One can work better under pressure. No matter what you do, you will not have enough time! Can we manage time? In reality, we cannot hold or save it. We can only control ourselves and our choices in what we do! Time ticks away despite our efforts to control it. We are provided with 24 hours each day to use as we like. The key is in how we use that time. We can use it wisely or waste it, but we can never save it.



The Truth About Time Management. Time is the most powerful thing in this world, which can destroy or improve anyone. Time nags everyone and nobody can beat time. Time can increases productivity, reduces stress, improves self-esteem, achieve balance in life, increases self-confidence and reach goals!.

Time and Money. Time is also of significant social importance, having economic value ("time is money") as well as personal value, due to an awareness of the limited time in each activity. Time helps us to make a good habit of organizing and structuring our daily activities. Time is a very precious thing in our life. Time is something we should never waste in any way. We can spend a lot of time doing various works, but we can never get back the time we spent. That is why most successful people consider time as more important and valuable than money. Time plays a significant role in our lives. If we better understand the time value, then we can gain experience and develop skills over time. Time can also heal things whether external wounds or feelings.

Time is a commodity you cannot afford to waste in life. Everything created by God has an expiring date. "A time to be born and a time to die." To be successful and great in life, one needs to respect and value time. Most often than not, people who waste and do not value time never achieve anything successful in life. "Killing time is not a murder, it is a suicide".

Until you value yourself, you won't value your time, Until you value your time, you will not do anything with it. Waste your money and you're only out of money, But waste your time and you've lost a part of your life~ M. Scott Peck

Use your time wisely. Time is what we want most, but what we use worst~ William Penn.

The common man is not concerned about the passage of time, the man of talent is driven by it. \sim Schopenhauer.

The key is in not spending time, but in investing it ~ Stephen R. Covey.

Make use of time, let not advantage slip \sim William Shakespeare.











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Time Management ~Pawan Kumar Singh, Director, Management Development Institute, Gurgaon. We are often told that money is a liquid asset but money is liquid only until authority continues to uphold it as a promissory note and the taker agrees to accept it. Therefore, the liquidity of a currency is vulnerable; it can be curbed anytime. Time is also liquid and it has eight main characteristics:

- 1. Time is considered a liquid asset. One can use or misuse the given time, choosing from hundreds of
- 2. Time has two dimensions, horizontal and vertical. The horizontal dimension of time is quantitative in nature and the vertical dimension is qualitative. To measure time's horizontal dimension, we have invented device like watches and calendars. They measure the length of time. But we haven't been able to invent ways to measure the vertical, qualitative dimension of time. One might have spent years with neighbours, without even a single quality interaction. Whereas one may have met someone for a few minutes only, yet those moments have become memorable, forever. When we spend time with love, commitment and awareness, the vertical dimension of time become functional.
- 3. Time has three facts- past, present and future. The present is only reliable because the past is the 'then' present and the future is the deferred present. Therefore, there is nothing except the present.
- 4. Time is ephemeral; It is always slipping out because there is no moment of pause. Those who are at a mature age, realise that their thirties slipped out faster than the twenties and forties ran out faster than the
- 5. The nature of time keeps changing. Good time does not last, and turbulent times, too, do not continue with the same intensity. Sometimes the transition become these two types of time is sudden and we need to address such transition with maturity.
- 6. Though time is neither our friend nor foe, however, a particular time may be favourable, neutral or unfavourable for us. Favourable time gives yield at an increasing rate of return. Unfavourable time gives proportionally less yields compared to efforts undertaken.
- 7. Time is priceless. It is said that proper utilisation of time is profit and missing out on it is a loss. Procrastination has been equated with death. Adhyatma Upaniashad declares: Pramado Mrityuh. Adi Sankarachariya states in the Vivekachudamani: Pramaado mohah tatoaham dheeh tato bandhah tato vyahaa- "Procrastination leads to misplace ego, egoistic tendencies lead to bondage, and bondage leads to pain." Shankara warns that a person dominated by Procrastinating habits keeps falling at a faster pace, just like a ball released on top of the stairs keep gaining momentum in the process of falling.
- 8. Time is representative of life because the total summation of time available to a person is equal to the life of that person. Therefore, time management at its highest order is life management. Valmiki suggesting the Ramayana that person with the right perspective of life needs to allocate time for different portfolios like, artha, kama and dharma. And moksha, attending understanding the Truth.

The epic Mahabharata suggest that in certain cases procrastination is desirable. It states: Raage darpe chamaane cha, drohe paape cha, karmani, aprive chaiva kartavye chrakaari prashayate - "One is priced of time Procrastinates in having an attachment, having an egoistic attitude, having the desire for superiority, having hate towards someone, having sinful acts, and having a tendency for distasteful action". Total summation of time available to a person is equal to the life of that person

Time Mystery In Life. Appropriate classifications of the age group for risk stratification are: 0-14 years old (pediatric group), 15-47 years old (young group), 48-63 years old (middle age group) and \geq 64 years old (elderly group). According to the age group, time requirement and time management are different. Time mystery of different age group is as below: • After 20 years old, "foreign country" and "hometown" is the same. (No matter where you are, you can always adapt). • After 30 years old, "night time" and "day time" is the same. (A few days of no sleep, does not matter). • After 40 years old, "highly educated" and "less educated" is the same. (Less educated persons, may even earn more money). • After 50 years old, "beauty" and "ugly" is the same. (No matter how pretty you are, at this age, wrinkles, dark spots, etc. start to appear.). • After 60 years old, "high position" and "low position" is the same. (After retirement, their status are the same). • After 70 years old, "big house" and "small house" is the same. (Joints degeneration, difficult to walk, only require a little space.). • After 80 years old, "have money" and "no money" is the same. (Even you want to spend money, you don't know where to spend it). • After 90 years old, "sleeping" and "waking up" is the same. (Even you are awake, you still don't know what to do). Your life and my life is the same, not much difference. Take life easy, after all, having seen through life, that's life. Cherish what you already have, find back what you have lost!.

Wasting Time. We all do it: procrastinate and generally wasting precious minutes thinking grand plans but mining away in the minutia of life. Nothing wrong with idle moments or occasionally getting lost between tasks, sometimes one will have a Eureka moment in a mental lull between tasks. Wasting time is often viewed as not being productive or spending time on activities that do not provide any value. It can also be akin to doing trivial activities instead of working, procrastinating or doing activities that do not provide learning or any benefit. Time slips away day after day because we are so distracted by nonsense. One may be bored out of our minds so find ways to distract our minds until the boredom stops. There are two significant ways to combat this: productive time spent with other people and time spent helping other people. Try to do nothing for a small period of time throughout the day. One might think that do not have time for this and it will disrupt my day. Finding just a few minutes to relax, clear the mind, and do nothing will help recharge a person and power him through the rest of the day. It takes 2-5 minutes.

Importance of Time Management.

No matter how one slice it, there are only 24 hours in a day. Time is a finite resource, and it is up to a person to make the most of it. If one loses money, one might get a chance to make it back; but a wasted hour is irreplaceable. While one cannot add hours to our day, one understands the importance of time management, and how time management helps you maximize the time. It is just a skill for entrepreneurs to master. Everyone could benefit from managing their time more effectively and appreciating it for the finite resource. The importance of time management comes down to how much it impacts personal and professional life. Excellent time management allows one to create a healthy balance in their workflow and home life. The consequences of failed time management lead to living with excessive stress. Set deadlines, get organized, delegate tasks, and prioritize the to-do list to get the most value from a person time. In order to manage time more effectively, it is important to analyse where are we wasting time. To do this, one can utilise the **Record-Analyse-Change(R-A-C) method**. Need of time management are:

- 1. Do More with Less. Knowing how to manage your time means that you will be able to accomplish more in shorter periods of time with less effort. Prioritizing and matching tasks to blocks of available time is one way to do more with less effort. Instead of trying to do deep work in the ten minutes between meetings, complete a minor task. This frees up larger blocks for projects that require concentration.
- 2. Make Work Fulfilling and Life Meaningful. There's nothing more frustrating than spending a day being completely busy but also entirely unproductive. A feeling of accomplishment helps you stay motivated at work. At home, this translates into being able to relax and enjoy your time.
- **3. End Indecisiveness.** Worrying about whether you have made the right choice can be time-consuming. Naturally, big decisions take up a lot of time but the small decisions you make every day can also be huge time-wasters. Deciding what to do next on your to-do list.
- **4. Achieve Goals Faster.** Many people have big goals to feel fulfilled. But without understanding the importance of time management, these goals could sit on the shelf indefinitely. By making the time to attend to your health, you can make necessary and desirable changes quickly.
- **5. Boost Confidence.** Time management can improve your confidence. You'll get a regular boost from feeling a sense of accomplishment. Meeting your deadlines and exceeding expectations is a huge motivator. On the flip side, failing to meet deadlines and struggling to keep up leads to burnout.
- **6.** Have More Energy to Achieve More. Constantly feeling worn out and stressed is miserable. It also makes it hard to take on new challenges. An efficient workflow gives you the time to build new skills to improve your work. With a boost of energy, you're more likely to try a new hobby or go on an adventure instead of planting yourself on the couch.
- 7. Make More Time to Do the Things You Love. After you consider the amount of time that it takes for you to sleep, work, eat, commute and attend to your personal hygiene, you have about four hours per day to devote to the things you do for fun. By learning to manage your time, you will have more opportunities to work on personal growth, spend time with family or visit friends. This quality time is priceless.
- **8. Reduce Stress and Avoid Feeling Overwhelmed.** On a given day, you might be tasked with creating a mock-up for a project, taking your child to practice, leading a discussion at work and buying groceries. When every task on your to-do list seems equally important, you'll become overwhelmed. Good time management allows looking at your to-do list, categorize, and prioritize everything that's expected.

Procrastination means putting off a task you should be doing. Take 15 minutes break from your routine work. The task may be too unpleasant to face, or too difficult, or very tedious, or boring, or there

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simply may be so many other more interesting things to pull your attention away from that you struggle to keep on track. Strategies to prevent procrastination are: 1. Take action. 2. Salami technique. 3. Fiveminutes. 4. Work on related tasks. 5. Do the hardest bits first. 6. Set goals. 7. Make commitments. 8. Reward yourself for achievement. 9. Change subjects regularly.

Three of the strategies to help prevent procrastination are discussed: 1. The Salami Technique. 2. Making Commitments and 3. Rewarding Yourself. **The Salami Technique.** The salami technique involves breaking down the task into its smallest parts and then working through each of them in order until the task is complete. This is really effective if you have a big piece of work to do and you are finding it hard to get started. **Making Commitments**. Research has found that people work best when they are given tight deadlines for projects and assignments; they achieve higher results and experience less stress. **To-Do Lists.** A great way to plan out your smart goals is to create a To-Do list. A To-Do list is a very simple device- you just list all the things you have to do on a given day or perhaps a week. The key to creating an effective to-do list is that each item on your list will be very specific - just like a smart goal. Take some time now to create a To-Do list using smart goals for maybe what you have to do tomorrow or even over the course of the next week. As you work through each of these tasks now you can tick them off, safe in the knowledge that you are taking charge of your time management.

Time Management Theories and Practices. Three theories are: Eisenhower Method, Pareto analysis and Principle and Managing Emails. Eisenhower Method. In business management, one of the more established time management techniques is the Eisenhower analysis which divides tasks into four categories: A- Urgent and important eg car engine fire. B - Important but not urgent eg exercise. C-Unimportant but urgent eg some interruptions. D - Unimportant and not urgent eg salesman's cold call. Pareto Analysis. Pareto analysis is a statistical decision-making technique that identifies that a limited number of inputs will have a greater impact on outcomes. It is based on the Pareto Principle (80/20 Rule) first put forward by Alfredo Pareto in the 19th century. Basically, it stipulates that 80% of the outputs will result from 20% of the inputs. Managing Emails. Reading, absorbing and responding to emails can consume large amounts of time. One study found that one in three office workers suffers stress from emails. Making a decision when an email has been opened - scanned, not necessarily read in full - can contribute to good time management.

Time Management in the Construction Industry.

Time management is the conscious organisation and management of time, a way of planning to ensure that the work undertaken achieves the desired goals in the time available. Effective time management allows people and teams to work smarter and more efficiently, possibly leading to more work being done in less time. But it does not necessarily mean they work harder. Time management usually involves selection and prioritisation - choosing which tasks to do first can contribute to the overall daily (or hourly) goals and prioritising them in terms of those which need to be completed before the others. **Benefits of time management.** Better control of time, less time spent on non-priorities, Increased productivity, Less Stress and More time available to do other things. **Key skills that can contribute to better time management.** Setting goals, Prioritisation, Motivation, Focusing the task at hand, Planning, Stress management, Recording and monitoring, Improving- getting better at what you do.

Practical Ways to Improve Time Management Skills.

Do you often feel stressed out with too much work or too many responsibilities? As time passes, do you feel like you have more tasks on hand than you have time to do them? The trick is to organize your tasks and use your time effectively to get more things done each day. This can help you to lower stress levels and improve your productivity both at work and at home. Time management skills take time to develop and will look different for each person. Finding what works best for you and your busy schedule is key here. To get you started, here are ways to improve your time management skills and increase productivity.

1. Delegate Tasks. It is common for all of us to take on more tasks than we are capable of completing. This can often result in stress and burnout. Delegation does not mean you are running away from your responsibilities but are instead learning proper management of your tasks. This will not only free up time for you but will help your team members feel like an integral piece of the work puzzle.

- **2. Prioritize Work.** Before the start of the day, make a list of tasks that need your immediate attention. Unimportant tasks can consume much of your precious time, and we tend to offer these too much of our energy because they are easier or less stressful. However, identifying urgent tasks that need to be completed on that day is critical to your productivity.
- 3. Create a Schedule. Carry a planner or notebook with you and list all the tasks that come to your mind. Being able to check off items as you complete them will give you a sense of accomplishment and keep you motivated. Make a simple 'To Do' list before the start of the day, prioritize the tasks, and focus on the essentials. Make sure that these tasks are attainable, too. If there is a big task you need to complete, make that the only thing on your list. To better manage your time management skills, you may think of work, home and personal.
- **4. Set up Deadlines.** When you have a task at hand, set a realistic deadline and stick to it. Once you set a deadline, it may be helpful to write it on a sticky note and put it near your workspace. Challenge yourself and meet the deadline; reward yourself for meeting a difficult challenge.
- **5. Overcome Procrastination.** Procrastination is one of the things that has a negative effect on productivity. It can result in wasting essential time and energy. It could be a major problem in both your career and your personal life. Avoiding procrastination can be difficult for many. We tend to procrastinate when we feel bored or overwhelmed. Try to schedule smaller, fun activities throughout the day to break up the more difficult tasks. This may help you stay on track.
- **6. Deal With Stress Wisely.** Stress often occurs when we accept more work than we are capable of accomplishing. The result is that our body starts feeling tired, which can affect our productivity. Stress comes in various forms for different people, but some productive ways to deal with stress can include: Getting outside, Exercising, Practicing meditation, Calling up a friend, Participating in your favourite hobby and Listening to music. These can be done in minutes and have been proven to lower stress-inducing hormones.
- **7. Avoid Multitasking.** Most of us feel that multitasking is an efficient way of getting things done, but the truth is that we do better when we focus and concentrate on one thing. Multitasking hampers productivity and should be avoided to improve time management skills. Make use of to-do lists and deadlines to help you stay focused!
- **8. Start Early.** Most successful people have one thing in common, they start their day early as it gives them time to sit, think, and plan their day. When you get up early, you are more calm, creative, and clear-headed. As the day progresses, your energy levels start going down, which affects your productivity, motivation, and focus. If you are not a morning person, you can just try waking up thirty minutes earlier than your normal time. This kind of routine will also contribute to your productivity during the day.
- **9. Take Regular Breaks.** Whenever you find yourself feeling tired and stressed, take a break for 10 to 15 minutes. Too much stress can take a toll on your body and affect your productivity. And even better, schedule your break times. It helps you to relax and gets back to work with energy again later. The best idea is to take a break from work completely and spend time with your friends and family.
- 10. Learn to Say No. Politely refuse to accept additional tasks if you think that you are already overloaded with work. Take a look at your to-do list before agreeing to take on extra work. Many people worry that saying no will make them look selfish, but the truth is that saying no is one of the best ways to take care of yourself and your time.
- 11. Rewarding Yourself. One does not have to be all pain no gain! When you get a piece of work done effectively without wasting time you should reward yourself with a cup of tea, biscuit, a quick break from the tasks. Having this reward at the end of the task will keep you motivated towards completing it.

Conclusion.

Time can be managed wisely by cutting unwanted activities. Minimum use of mobile phone and social media, effectively utilising for valuable activities. One may not equate money with time, quality time is different from work or revenue earning. Spending time with family, social activities to help people and the environment (eg. Tree planting), learning new things, etc, are more valuable time. We invest the time today for the betterment of tomorrow. Student spending their time is not for today's money but future life. Time is the most powerful thing in this world, manage your time well, be happy and enjoy the life.

"Yesterday is gone. Tomorrow has not yet come. We have only today. Let us begin."∼ Mother Teresa

44 Southern Builder





SOUTHERN CENTRE ACTIVITIES

07.05.2021

அன்று முதலாவது மாநில அளவிலான கூட்டம் காணொலி வாயிலாக நடைபெற்றது. இதில் தென்னக மய்ய பொதுக்குழு உறுப்பினா்கள் கலந்து கொண்டனா்.

13.05.2021

அன்று காணொலி வாயிலாக "QUALITY AND EFFECTIVE CONCRETING" என்ற கலைப்பில் கலந்தாய்வுக் கூட்டம் நடத்தப்பட்டது. அவ்வகையில் SRM பல்கலைக்கழக முன்னாள் Deanம் மங்களுரில் உள்ள NMAMIT & Nitle Education Trust--ன் இயக்குநருமானா திரு. A.N. பரமேஸ்வரன் அவர்கள் ஒருங்கிணைப்பாளராக இருந்து நடத்தித் தந்த இந்த கலந்தாய்வுக் கூட்டத்தில் கட்டமைப்பு ஆலோசகா முனைவா சீனிவாச நரசிம்மன் அவாகள் சிறப்பாக உரையாற்றி உறுப்பினாகளின் சந்தேகங்களுக்கு விளக்கமளித்தார். மய்யத்தின் பெரும்பான்மையான உறுப்பினா்கள் கலந்து கொண்டு பயனடைந்தனா்.

15.05.2021

அன்று முதலாவது அகில இந்திய மேலாண்மை மற்றும் பொதுக்குமு கூட்டம் காணொலி வாயிலாக நடைபெற்றது. தென்னக மய்ய மேலாண்மை மற்றும் பொதுக்குழு உறுப்பினாகள் கலந்து கொண்டனா.

21.05.2021

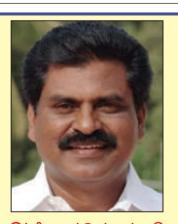
அன்று கானொலி வாயிலாக இரண்டாவது செயற்குழு மற்றும் பொதுக்குழு கூட்டம் நடைபெற்றது.

28.05.2021

அன்று "இன்றைய தொற்று நோய் எதிாகால நச்சுத் தன்மை" என்ற தலைப்பின் கீழ் காணொலி வாயிலயான கலந்தாய்வு நடத்தப்பட்டது. சென்னை MGM Health Care மருத்துவமனையின் உள் மருந்து மற்றும் தடுப்பு சோதனை குறித்த மூத்த ஆலோசகரான மருத்துவா் ஸ்ரீவித்யா வெங்கட்ராமன் அவா்கள் கலந்து கொண்டு இன்றைய தொற்று நோயையும் அதனால் ஏற்படுகின்ற எதிாகால நச்சுத் தன்மை குறித்து தெளிவாக எடத்துரைத்தாா். தற்போதைய தொற்றின் நிலைமை, தடுப்பூசியின் முக்கியத்துவம் மற்றும் இத்தொற்று காலத்தில் செய்யக் கூடியது, கூடாதது என பட்டியலிட்டு விளக்கமாக உரையாற்றி உறுப்பினாகளின் வினாக்களுக்கு விளக்கம் அளித்தார். கலந்தாய்வுக் கூட்டத்தில் அதிக எண்ணிக்கையின் உறுப்பினர்கள் கலந்து கொண்டு பயனடைந்தனர்.



தாம்பரம் மய்யத்தின் சாசனத் தலைவர் திரு. ரூபி. மனோகரன் அவர்கள் நாங்குநேரி தொகுதியிலிருந்து சட்டமன்ற உறுப்பினராக தேர்ந்தெடுக்கப்பட்டுள்ளார். தென்னக மய்யம் சார்பாக வாழ்த்துக்கள்



அகில இந்திய கட்டுநர் சங்க தென்னக மய்யத்தின் நிரந்தர உறுப்பினர் திரு. E.R. ஈஸ்வரன் அவர்கள் திருச்செங்கோடு தொகுதியிலிருந்து சட்ட மன்ற உறுப்பினராக தேர்ந்தெடுக்ப்பட்டுள்ளார். தென்னக மய்யம் சார்பாக வாழ்த்துக்கள்





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