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Audit report of infosys fy 2018- 19

The Compting board and General Audit (CAG) expressed its concerns about the treatment of recapitalisation expenses during 2017-18 and 2018-19, declaring that it was against the provisions of the Fiscal Responsibility and Mental Management Act (FRBM). To recapitalize state banks, the government provided ₹80,000 crore in 2017-18 and ₹1.06 lakh crore in 2018-19, respectively. The CAG pointed out in the expense budget the above mentioned expenses of recapitalization of ppOs, had been offset with the revenues of the special title emiss, while in the income budget, the revenues of the titles were offset with the recapitalization expenses. He stated that during the two financial activities, the funds for these investments were raised by the government through the emissum of special titles not transferable to the same OPP. According to the CAG, the Finance Minister had declared that the recapitalisation of the banion was not fiscally neutral, but neutral in terms of money, since the emissio of titles would be reflected in the total amount of the public life and the payments of the coupons of the special titles, when carried out, The concept of recapitalisation obligations was first introduced in 2017. Previously, the infusion of capital was to be made by the government to a bank through out of cash out of the Consolidated Fund of The Year led to a tax pressure. In 2017, the government had introduced recapitalizing obligations. Under this, the government issues recapitalization obligations to a public sector bank that needs capital. In turn, banks subscribe to the obligation against which the government receives the money. Now the money received goes as the bank's own capital. So the government doesn't have to pay anything out of your pocket. The national auditor also pointed out the working information of the National Small Poupan a Wage Fund (NSSF), which comprises the collections of small savings schemes. The balances under NSSF do not explicitly reveal the substantial accumulated substantial the fund, which would have to be well done by the government in the future. There's also an inappropriate disclosure that the significant amounts were being provided from NSSF to finance government revenue expenditure that would have to be met through budget support. Also raised concerns about the shortcomings in disclosure under the rules of the FRBM. The CAG pulled the government of the Union to adopt an erroneous process of devolution of integrated goods and service taxes to states and short transfer of processes to reserve funds, which resulted in sub-reports of data from Dan for 2017-18 and 2018 Fiscals. The IGST, that is charged on the inter-state sale of goods and services, shared between the center and the states in the 50:50 offer. In its report on the accounts of the Union Government submitted in Parliament, Comptroller and the General Auditor of India (CAG) found that no bodies were left and retained in the consolidated fund of India (CFI) at 2018-19. Even though the amended Igst Law now provides a process for the ad hoc rattling of the IGST. (Take all business news, breaking news events and news updates on economic times.) Download the economic application Times News to get market updates and live business reports. Free number 1800110910/18003450092 (Mon. for Sat. From the 09:30-18h.7.m.m) Tax Knowledge Portal The availability of on line trading venues and ease of negotiation with the help of technology has caused a popular activity among contributors to participate. However, most taxpayers are not aware of the implications of income tax on their trading activities. the intraday negotiation. We will discuss the following topics: Meaning intraday trading Intraday Trading means buying and selling shares on the same day. All intramural transactions are Until the end of the day of negotiation. The merchant is not real realization of actions. The intention is not investing, but earn profits profits Floats in stock prices. Celle of the volume turnover of business = absolute profit according to the income tax law. The applicability of the tax audit can be determined based on the volume of business of negotiation. The business volume definition is different for each type of negotiation transaction. In case of intraday negotiation, the volume of business is equal to absolute profit. The absolute profit is the sum of all the positive and negative differences of all transactions. Example here are the details of the 2-day trading transactions 10/07/2019: Mr. The purchase 100 actions of ABC Ltd at a price of Rs.1000 perca £ o. He sells them to a price of Rs.1050 per action at the end of the day and squares out of his position. Profit = rs.50 * 100 actions = Rs.5.000 / - 11/07/2019: Mr.A buys 500 actions of XYZ Ltd at a price of Rs.100 per action. He sells them to a price of Rs.80 per action at the end of the day and squares out of his position. Loss = rs.20 * 500 actions = rs.10.000 / - Solution: absolute profit = 5000 + 10000 = RS. 15.000 / - Applicability of the U / S 44AD Audit Audit Audit applicable in the following cases: 1. If the business volume exceeds RS.2 CR or 2. If the taxpayer has incurred tax audit, the taxpayer Should Nome A Professional Charter Counter for: Audit of Account Books Preparation of Financial Demonstrations (P & L Balance) Preparation and Tax Audit Repurchamation Archive (3CD form) Preparation Ee EXP Income Tax Return Archive Imp: If the taxpayer decides not to claim and carry the loss negotiation, it can avoid the incomtion of the tax audit income head, formulan ITR River and Maturity Head of Date Income - PGBP (Profits and Business Earnings and Professions) Income from intraday negotiation is classified as commercial income for the preparation of the declaration Income tax. Equity intraday trading à è à è "Speculative business income F & O Trading àè" Non-Speculative Business Income ITR form àè "ITR-3 (for individuals and HUFs with profits income and business gains or profession) Waive date for income tax Return to year 18-19 (AY 19-20) 19-20) July, 2019 à If the Tax Audit is not applicable on September 30, 2019 à If the Tax Audit is applicable, the Income Tax Rate is calculated from the slabs rates prescribed as defined below: Note: The tax burden is responsible for the total income according to the prescribed slab rates. The Cess is responsible at 4% (basic rate + surcharge) Carry Forward of Loss Loss under Intraday Trading can be claimed if Fiscal Audit u/s 44AD à performed by a Professional Chartered Accountant. The loss can be realized and withdrawn against future profits to reduce income tax liability. Speculative loss can be carried forward for 4 years. It can be deaccountanted against the Business Income Specs only the Not-Speculative Loss can be carried forward for 8 years. It can be disabled against speculative business income and unspculative business income. Understanding what is intraday trading and how to buy and sell shares on the same day, read this intraday trading guide on TradingPedia. TradingPedia.

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