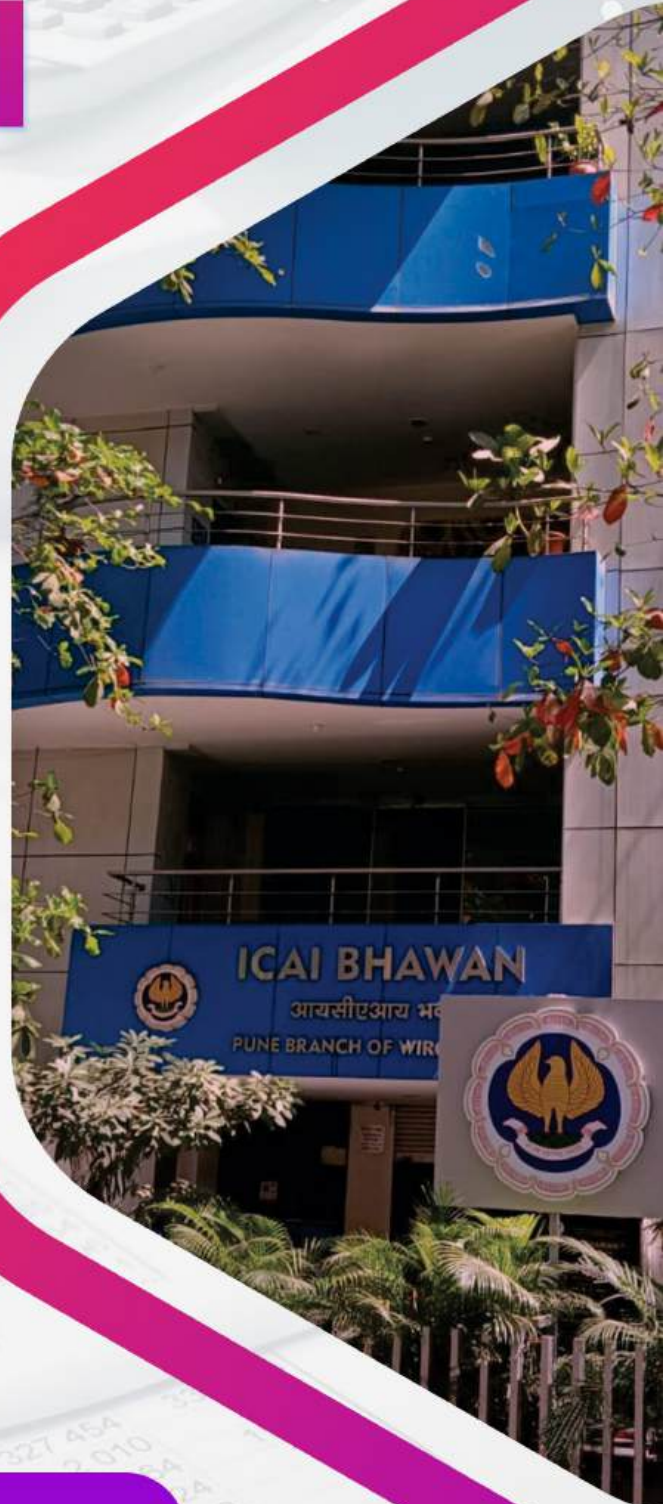




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PUNE BRANCH OF WIRC OF ICAI NEWSLETTER SEPTEMBER 2026





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Pune Branch Chairman's Communique

CA Pranav Apte

**Chairman
Pune Branch of ICAI**



Dear Esteemed Members,

Warm Greetings to all Esteemed Members.

I hope this message finds you in good health and high spirits. I am delighted to address you through our esteemed CA Newsletter.

I take this opportunity to apprise you about few seminars held during August 2026. We hosted 2 certificate course batches on Artificial Intelligence in the month of August 2026 and we are thankful to all the members for their overwhelming response. We are also conducting Virtual Sessions on Various AI Tools on every Wednesday to empower members to become future ready professionals. We also conducted various seminars on various topics such as like Peer Review training programme, Income Tax etc. We also hosted 2 days seminar on Indian Accounting Standards (IND AS). We also conducted ICAI Corporate Mitra Orientation programme.

In the upcoming month, various events and seminars have been planned. We will also be hosting 2 certificate course batches on Artificial Intelligence in the month of September 2026. We are planning to conduct various seminars on the topic of Income Tax, GST etc. We are also planning to have Residential Refresher Course (RRC) at Goa in the month of October 2026.

I thank all the contributors and editorial team members for their efforts in making this edition impactful.

"Alone we can do so little; together we can do so much." So, I urge all the members to actively participate in various seminars, workshops and conferences. Your valuable suggestions, ideas and support will be helpful in serving the profession.

Wishing you all a good health and great success!!

Best Regards,
CA Pranav R. Apte
Chairman
Pune Branch of WIRC of ICAI



Editorial Communique

CA. Sarika Dindokar

**Chief Editor & MCM
Pune Branch of ICAI
(FCA, CS, DISA, MCOM)**



Dear Professional Colleagues,

It gives me immense pleasure to connect with you all through this edition of our Pune Branch Newsletter for September 2026.

September is a month of transition - from monsoon to festivity, from reflection to action. As we celebrate the spirit of Ganesh Utsav and welcome the festive season, it also reminds us of the values of wisdom, new beginnings and collective growth, which resonate deeply with our profession.

As a branch our focus remains on ensuring meaningful learning with impactful participation of members.

As Chartered Accountants, we are witnessing rapid transformation. Technology, sustainability reporting, and evolving global standards are reshaping our roles from compliance experts to trusted business advisors. Through this Newsletter, we aim to bring you curated insights, technical updates and inspiring stories from our members and students.

I sincerely thank all the contributors for their valuable articles and the entire editorial team for their relentless efforts in bringing this edition to life.

I invite each one of you to contribute, share your knowledge, and make this Newsletter a true reflection of Pune's vibrant CA fraternity.

Let's continue to learn, share and grow together.

Warm regards,

CA Sarika Dindokar

Chief Editor – Members' Newsletter

WICASA Chairperson

Pune Branch of WIRC of ICAI



Taxation of Investment Funds under the Income-tax Act, 2025 - Part 02

CA. Rahul V. Shah
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Section 393 – Tax Deduction at Source

While section 224 determines who is liable to tax, section 393² ensures timely collection of tax through withholding.

Tax is required to be deducted at the earlier of:

- credit of income to the account of the unit holder; or
- actual payment.



The timing rule deserves careful attention. A withholding obligation may arise even where the income has merely been credited in the books of account and has not yet been physically distributed. Investment funds should therefore ensure that accounting entries, investor allocations and TDS compliance remain fully aligned. In this sense, the investment fund acts as the reporting and withholding vehicle through which the statutory pass-through regime operates.

Withholding for Resident and Non-resident Investors

The withholding provisions differ depending upon the residential status of the investor.

Category of investor	Broad position
Resident investor	TDS at 10%
Non-resident investor	Rates in force under the Finance Act, subject to DTAA
Treaty-eligible investor	Applicable treaty rate, subject to prescribed conditions

For non-resident investors, treaty relief is not automatic. Before applying a concessional rate, the investment fund should verify the relevant documentation, including the Tax Residency Certificate, **Form 41⁵**, beneficial ownership requirements and any other conditions prescribed under the applicable Double Taxation Avoidance Agreement.





Taxation of Investment Funds under the Income-tax Act, 2025 - Part 02

1. Edelweiss Crossover Opportunities Fund v. ITO¹³

Facts: The dispute related to the tax treatment of a scheme operating under a SEBI-registered Alternative Investment Fund. The Revenue questioned the availability of the statutory pass-through regime because the scheme had a separate PAN.

Decision: The Mumbai Bench of the Income-tax Appellate Tribunal held that allotment of a separate PAN could not override the statutory framework where the investment fund otherwise satisfied the prescribed conditions.

2. Kae Capital Fund v. ITO¹⁴

Facts: The Assessing Officer examined the matter largely with reference to the earlier venture capital fund provisions.

Decision: The Tribunal restored the matter for fresh examination after observing that the authorities had not properly considered the statutory framework applicable to Alternative Investment Funds.

3. Sundaram Alternative Opportunities Series High Yield Secured Debt Fund v. DCIT¹⁵

Facts: The principal controversy related to the classification of interest income, capital gains and processing fees earned by the investment fund.

Decision: The Tribunal observed that the Assessing Officer had incorrectly treated all receipts as business income without examining their real character or the operation of the statutory pass-through provisions.

4. SCL Tradelink and Services Ltd. v. ACIT, CPC, Bengaluru¹⁶

Facts: The issue concerned long-term capital gains distributed through an eligible investment fund.

Decision: The Tribunal accepted that the capital gains retained their character in the hands of the investor and recognised the evidentiary value of the prescribed reporting statement.

5. SC Lowy P.I. Lux S.A.R.L. v. ACIT¹⁷

Facts: The dispute involved a non-resident investor claiming treaty benefits in relation to income received through an investment fund.

Decision: The Tribunal examined the interaction between the domestic withholding provisions and the applicable Double Taxation Avoidance Agreement.



Taxation of Investment Funds under the Income-tax Act, 2025 - Part 02

6. Mahendra Kalyanji Ghelani v. DCIT¹⁸

Facts: The dispute involved documentary evidence relating to the status and eligibility of the investment fund.

Decision: The Tribunal restored the matter after observing that relevant evidence had not been properly considered.

7. Cashfree Payments India Pvt. Ltd. v. DCIT¹⁹

Facts: The Revenue sought to draw adverse inferences from the filing of a nil return.

Decision: The Tribunal observed that the filing of a nil return by an investment fund does not necessarily indicate absence of taxable income because, under the statutory framework, income may be taxable directly in the hands of the investors.

8. Jitendra Mohandas Virwani v. DCIT²⁰

Facts: The Karnataka High Court considered revised reporting relating to exempt pass-through income from investment funds and business trusts.

Decision: The Court recognised that genuine corrections made in statutory reporting deserve appropriate consideration where substantive compliance has otherwise been achieved.

Common Compliance Issues

In practice, assessment proceedings frequently arise because of avoidable compliance lapses rather than genuine disputes regarding interpretation of the law.

Some recurring issues include:

- incorrect classification of investment income as business income;
- failure to examine eligibility under section 224;
- incomplete documentation supporting treaty claims;
- delayed deduction or deposit of tax under section 393;
- mismatch between Forms 79 and 78;
- mismatch between Form 78 and the investor's return of income;
- failure to maintain investor-wise allocation records; and
- inadequate reconciliation between books of account and statutory reporting.



Most of these issues can be substantially reduced by maintaining proper documentation and implementing a structured compliance process.





Taxation of Investment Funds under the Income-tax Act, 2025 - Part 02

Documentation – An Often Overlooked Area

Many disputes could be avoided if investment funds maintain a complete compliance file for every financial year.

The file should ordinarily contain:

- SEBI registration and constitutional documents;
- investor register;
- unit-wise allocation working papers;
- classification of each stream of income;
- board, trustee or investment committee approvals, wherever applicable;
- TDS working papers;
- Tax Residency Certificates for non-resident investors;
- Form 41 and other treaty documentation;
- lower or nil deduction certificates, wherever obtained;
- copies of Forms 79 and 78 together with supporting reconciliations.



Good documentation not only facilitates statutory compliance but also enables quicker resolution of assessment proceedings.

Practical Compliance Checklist

Before distributing income, every investment fund should verify the following:

1. Eligibility under section 224.
2. Correct classification of every stream of income.
3. Residential status of each investor.
4. PAN availability.
5. Tax Residency Certificate and Form 41 for non-residents.
6. Applicability of the relevant DTAA.
7. Lower or nil deduction certificate under section 395, wherever applicable.
8. Applicability of section 397.
9. Correct deduction and timely deposit of tax under section 393.
10. Timely filing of Form 79.
11. Timely furnishing of Form 78.
12. Reconciliation between books of account, statutory forms and investors' returns.

Practical Illustration

Assume that an eligible Category II AIF earns:

- Long-term capital gains – ₹8 crore;
- Interest income – ₹2 crore; and
- Advisory fees – ₹60 lakh.

The capital gains and interest income ordinarily qualify for pass-through taxation under section 224, whereas advisory fees may require separate examination to determine whether they constitute business income taxable at the fund level.





Taxation of Investment Funds under the Income-tax Act, 2025 - Part 02

Before distributing the pass-through income, the fund should deduct tax under section 393 wherever applicable, prepare investor-wise allocation statements, file Form 79 by the prescribed due date and furnish Form 78 to each investor.

This illustration demonstrates that tax computation, withholding and reporting are closely interconnected under the investment fund regime.

Conclusion

The taxation of investment funds has evolved into a well-defined statutory framework that seeks to balance investor convenience with effective tax administration. Section 224 provides the foundation for pass-through taxation, while section 393 ensures collection of tax through withholding. Rule 145, together with Forms 78 and 79, provides the reporting mechanism that supports transparency and enables investors to correctly report their share of income.

Footnotes

- 1 Section 224 of the Income-tax Act, 2025 corresponds to section 115UB of the Income-tax Act, 1961.
- 2 Section 393 of the Income-tax Act, 2025 corresponds to section 194LBB of the Income-tax Act, 1961.
- 3 Rule 145 of the Income-tax Rules, 2026 corresponds to Rule 12CB of the Income-tax Rules, 1962.
- 4 Forms 78 and 79 prescribed under Rule 145 of the Income-tax Rules, 2026 correspond to Forms 64C and 64D prescribed under Rule 12CB of the Income-tax Rules, 1962.
- 5 Form 41 of the Income-tax Rules, 2026 corresponds to Form 10F of the Income-tax Rules, 1962.
- 6 Section 395 of the Income-tax Act, 2025 (certificate for deduction of tax at a lower or nil rate) corresponds to section 197 of the Income-tax Act, 1961.
- 7 Section 397 of the Income-tax Act, 2025 (higher deduction where PAN is not furnished) corresponds to section 206AA of the Income-tax Act, 1961.
- 8 Unless otherwise stated, judicial decisions referred to in this article were rendered under the Income-tax Act, 1961. The corresponding provisions of the Income-tax Act, 2025 are broadly aligned and continue to provide useful interpretative guidance, subject to any material legislative change.
- 9 ITA No. 7439/Mum/2025
- 10 ITA No. 3752/Mum/2025.
- 11 ITA Nos. 3532 & 3533/Chny/2025
- 12 ITA No. 317/Chny/2022 (Chennai ITAT)
- 13 ITA No. 3568/Del/2023 (Delhi ITAT)
- 14 ITA No. 360/Mum/2026 (Mumbai ITAT)
- 15 Cashfree Payments India Pvt. Ltd. v. DCIT, order dated 11 May 2026.
- 20 Jitendra Mohandas Virwani v. DCIT, Karnataka High Court, judgment dated 28 January 2026.



Section 54: What the Vivek Juneja Decision Means for Current Transactions

CA. Priyanka Kulkarni

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Section 54 is one of the important provisions governing exemption of Long-Term Capital Gain arising from transfer of a residential house. While the provision appears straightforward, its application becomes significantly more nuanced in cases involving multiple residential properties, joint ownership, substantial investment, CGAS deposits and high-value transactions.

The recent decision in Vivek Juneja v. ACIT before the Mumbai ITAT provides useful guidance on several of these practical aspects. At the same time, the assessment year involved in the case makes it important to examine the decision in the context of the law applicable to the relevant period.

Background of the Juneja Case

The assessee had transferred a jointly owned property and his share of the consideration was approximately ₹23.76 crore. He invested in a residential flat and also incurred expenditure on civil and electrical work to make the property suitable for occupation. The balance amount was deposited under the Capital Gains Account Scheme (CGAS). Subsequently, investments were also made in other residential properties.

The relevant transaction pertained to AY 2013-14.

This is significant because, during the relevant period, Section 54 used the expression “a residential house.” The provision was subsequently amended by the Finance (No. 2) Act, 2014, and with effect from AY 2015-16, the wording was changed to “one residential house in India.”

Therefore, the decision has to be understood in the context of the statutory language applicable to AY 2013-14. Its conclusion cannot automatically be extended to transactions governed by the amended provisions.

**CAPITAL
GAINS TAX**



Section 54: What the Vivek Juneja Decision Means for Current Transactions

1. Investment in a Residential House — Prescribed Timelines

Section 54 permits exemption where the capital gain arising from transfer of a residential house is invested in another residential house in India, subject to the prescribed conditions.

The new residential house may be:

- Purchased within one year before the date of transfer;
- Purchased within two years after the date of transfer; or
- Constructed within three years after the date of transfer.

These timelines continue to be critical while evaluating the validity of a Section 54 claim.



2. Investment in Two Residential Houses

The present provision permits a one-time option to invest the capital gain in two residential houses in India, provided the amount of capital gain does not exceed ₹2 crore.

The option can be exercised only once during the lifetime of the assessee.

Consequently, a claim involving two residential properties requires verification of three aspects:

- The amount of capital gain;
- Whether the ₹2 crore threshold is satisfied; and
- Whether the two-house option has already been exercised in an earlier year.

The availability of the option is therefore not determined merely by the number of properties acquired during the year.

3. ₹2 Crore Threshold — Capital Gain, Not Sale Consideration

A practical issue frequently arising in Section 54 computations is the distinction between sale consideration and capital gain.

The ₹2 crore threshold for the two-house option relates to the amount of capital gain, and not to the gross sale consideration.

For example, a residential property may be transferred for ₹8 crore, while the capital gain after considering the applicable cost and deductions may be ₹1.80 crore.

Accordingly, the eligibility for the two-house option has to be determined after proper computation of the capital gain.



Section 54: What the Vivek Juneja Decision Means for Current Transactions

4. ₹10 Crore Limitation

The statutory ₹10 crore limit is another important consideration in high-value Section 54 transactions.

Where the cost of the new residential house exceeds ₹10 crore, the amount exceeding ₹10 crore is not considered for the purposes of the exemption.

The provision also contains a corresponding limitation on the amount of capital gain eligible for exemption.

Therefore, in cases involving capital gains or investments exceeding ₹10 crore, the exemption cannot be assumed to cover the entire amount merely because the proceeds have been reinvested in another residential property.

5. CGAS — Deposit Alone Does Not Complete the Compliance

Where the capital gain has not been utilised for purchase or construction of the new residential house within the prescribed period, the Capital Gains Account Scheme (CGAS) becomes relevant.

However, the CGAS deposit should not be viewed as an independent tax exemption.

The amount deposited is required to be utilised for the prescribed purpose within the statutory period. Any amount remaining unutilised thereafter may have tax consequences in accordance with the provisions of the Act.

Accordingly, while reviewing a Section 54 claim involving CGAS, it is necessary to examine not only the date and amount of deposit but also subsequent utilisation and the applicable timelines.

6. Civil and Electrical Expenditure

An important practical issue considered in the Juneja case was the expenditure incurred on civil and electrical work in the newly acquired flat.

The assessee had furnished invoices and supporting evidence. Considering the facts and documentation, the ITAT accepted the disputed expenditure.

The decision should not, however, be interpreted to mean that every expenditure incurred on interiors automatically qualifies for Section 54.

The nature of the expenditure and its nexus with making the residential property suitable for occupation remain relevant.

In practice, supporting documents such as contractor bills, architect or designer bills, payment proofs, work details and item-wise descriptions of civil and electrical work assume considerable importance. Expenditure on furniture, appliances and purely decorative items requires separate examination and should not be included merely on the basis of a broad description such as "interior work."



Section 54: What the Vivek Juneja Decision Means for Current Transactions

7. Joint Ownership — Co-owner-wise Computation

Where the property transferred is jointly owned, the sale consideration, cost and resultant capital gain should be determined with reference to the respective ownership shares.

The investment made by one co-owner does not automatically establish entitlement to exemption in the hands of another co-owner.

In the Juneja case, the capital gain attributable to the assessee's 50% share was considered separately.

Accordingly, in joint ownership cases, the ownership ratio, consideration received, cost attributable to each co-owner and investment made by each assessee should be properly documented.

8. Subsequent Sale of the New Property

The Section 54 analysis does not necessarily end with the exemption claimed in the year of the original transfer.

Where the new residential house is transferred within three years, the provisions relating to the cost of acquisition and computation of capital gain on such subsequent transfer become relevant.

Therefore, the subsequent holding period and possible transfer of the new asset should also be considered while advising on a Section 54 transaction.

9. Relevance of Juneja for Current Transactions

The key professional takeaway from Vivek Juneja v. ACIT is the importance of identifying the assessment year and the statutory language applicable to that year.

The case involved AY 2013-14, when the provision referred to "a residential house." From AY 2015-16, the amended provision referred to "one residential house in India."

Therefore, the decision cannot be relied upon mechanically to support investment in multiple residential properties in transactions governed by the amended provision.

10. Position under the Income-tax Act, 2025

The corresponding provision for exemption relating to investment in a residential house is now contained in Section 82 of the Income-tax Act, 2025.

The present provision continues to incorporate the key limitations relating to:
Investment in one residential house in India;

The one-time option of investing in two houses where the capital gain does not exceed ₹2 crore; and

The ₹10 crore statutory limitation.

Accordingly, transactions falling within FY 2026-27 onwards should be examined with reference to Section 82 of the Income-tax Act, 2025, along with the relevant rules and applicable judicial precedents.



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65th Campus Orientation Programme

01st August 2026



QUOTES

B + IS A BLOOD GROUP, BE POSITIVE IS A BLOOD FEATURE.



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QUOTES

LOW AIM IS A CRIME NO AIM IS SUICIDE.



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QUOTES

**I ALWAYS THANK MY CRITICS BECAUSE THEY
HELP ME TO IMPROVE.**



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ICAI Corporate Mitra Committee Orientation Program

13th August 2026



QUOTES

**NEGATIVE THOUGHTS ARE NOT ALWAYS HARMFUL
SOMETIMES THOSE ARE INDICATORS OF RISK
AVERSE APPROACH.**



Representation to RBI-Model Bye-laws for Urban Cooperative Banks (UCBs)

13th August 2026



**Representation to RBI-Model Bye-laws for Urban Cooperative Banks (UCBs) for ICAI's,
under Cooperative and NPO Committee, ICAI through Pune Branch**

**CA. Chandrashekhar V. Chitale, CCM, ICAI,
Vice-Chairman, Cooperative and NPO Committee & Other Members**

QUOTES

**TIME IS THE ONLY THING IN OUR LIFE WHICH IS
UNBIASED WITH RESPECT TO ANYONE
WHOMSOEVER.**



Flag Hoisting Ceremony on the occasion of Independence Day

15th August 2026



QUOTES

**CELEBRATING A DAY OF THE YEAR DOES NOT
MEAN THAT YOU ARE FREE TO TAKE LIBERTY
REST OF THE DAYS.**



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21st to 23rd August 2026



QUOTES

**WORKING HARD IS CERTAINLY GOOD THING
HOWEVER, WORKING SMART IS MORE REQUIRED.**



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Ind AS Masterclass- 2026

29th & 30th August 2026



QUOTES

**WORKING HARD IS CERTAINLY GOOD THING HOWEVER,
WORKING SMART IS MORE REQUIRED.**



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QUOTES

**SPONTANEOUS REACTION IS ALWAYS PURE IN NATURE
HOWEVER, SOMETIMES HARMFUL.**



Dear Member,

Your contribution for Pune Branch E-newsletters is welcome in following ways:

Contribute your own articles in areas of Professional Interest; the article may cover any topics relevant to auditing, finance, laws, strategy, taxation, technology and so on.

While submitting articles.

- Please keep following aspects in mind:
- The length of articles should be about 750-1000 words
- Articles should be original in nature

Please send articles with:

- A Photograph, your full name, membership number etc.
- Editable soft copy of file
- Declaration of originality of articles

Please send in your articles to : editor@puneicai.org; cpe@puneicai.org

latest by 25th of every month.

All contributions are subject to approval by the editorial board.

QUOTES

**IN THE PHASE OF RECESSION, ONE SHOULD IMPROVE
THE HOUSE KEEPING AND DO THE HOMEWORK.**



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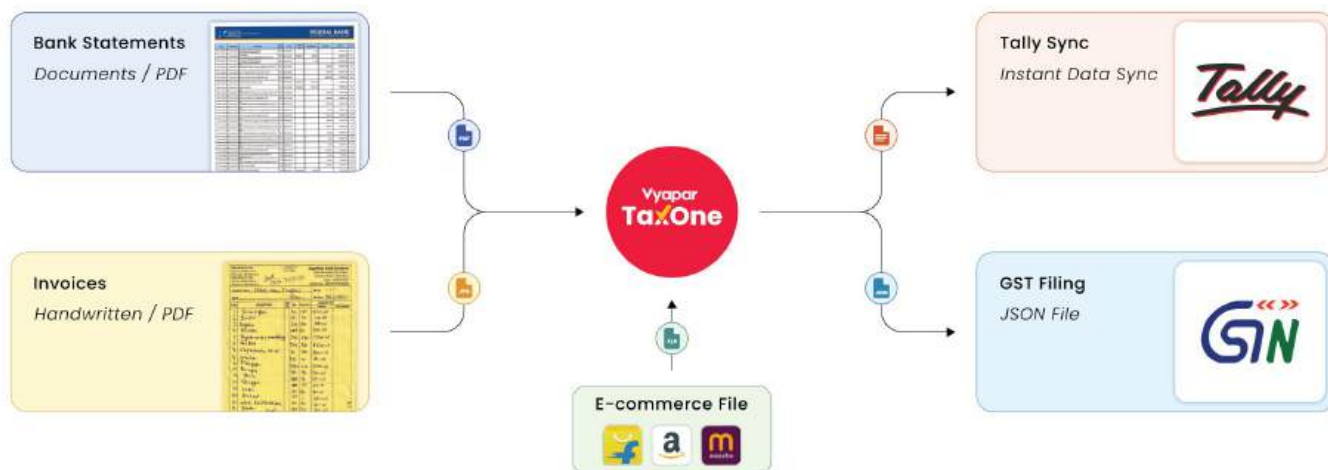
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