



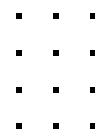
# Ca Durgesh Kumar Kabra

The monthly monitor



## INSIGHT

Wisdom at the  
bottom of a well  
sees further than  
intelligence at  
the rooftop



**2023**  
**JULY**

# DISCLAIMER

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# COMPLIANCE DUE DATE CALENDAR FOR JULY, 2023

The Business entity such as Proprietary Concerns/ Partnership Firms/ LLP/ AOP/ HUF/ Companies, etc. has to follow various statutory compliances monthly/quarterly/half-yearly/annually, as the case may be. For the benefit of all and timely compliances related to various laws applicable to be followed for the month of MARCH are listed below:

STATUE	PURPOSE	COMPLIANCE PERIOD	DUE DATE/ EXTENDED DATE	OTHER DETAILS
Income Tax	Deposit of TDS/TCS Liability.	June 2023	7th July, 2023	Due date of Depositing TDS/TCS Liabilities for previous month
Income Tax	Deposit of TDS for the 1st Quarter	1st Quarter	7th July, 2023	Due date for deposit of TDS for the period April 2023 to June 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
GST	GSTR-7	June, 2023	10th July, 2023	Return for Tax Deducted at source to be filed by Tax Deductor
GST	GSTR-8	June, 2023	10th July, 2023	E-Commerce operator registered under GST liable to TCS

<b>GST</b>	GSTR-1	June, 2023	11 <sup>th</sup> July, 2023	<ul style="list-style-type: none"> <li>▪ GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.</li> <li>▪ Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.</li> </ul>
<b>GST</b>	GSTR-5	June, 2023	13 <sup>th</sup> July, 2023	Non-Resident Taxpayers are required to file GSTR-5.
<b>GST</b>	GSTR-6	June, 2023	13 <sup>th</sup> July, 2023	Every Input Service Distributor (ISD) file monthly GSTR-6
<b>GST</b>	GSTR-1 (QRMP/ Quarterly Return) IFF (QRMP scheme taxpayers) – Filed for the first 2 months of	June, 2023 out of June – June 2023 quarter	13 <sup>th</sup> July, 2023	<ul style="list-style-type: none"> <li>▪ GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore. .</li> <li>▪ Summary of outward supplies by taxpayers who have opted for the QRMP scheme.</li> </ul>

	the quarter			
<b>Income Tax</b>	TDS Certificate	May, 2023	15 <sup>th</sup> July, 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB and 194M in the month of May, 2023
<b>Income Tax</b>	TDS Certificate	May, 2023	15 <sup>th</sup> July, 2023	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of May, 2023 Note: Applicable in case of specified person as mentioned under section 194S
<b>Income Tax</b>	Form No. 15CC	1 <sup>st</sup> Quarter	15 <sup>th</sup> July, 2023	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2023
<b>Income Tax</b>	Statement of TCS	1 <sup>st</sup> Quarter	15 <sup>th</sup> July, 2023	Quarterly statement of TCS deposited for the quarter ending 30 June, 2022
<b>Income Tax</b>	Form 24G	1 <sup>st</sup> Quarter	15 <sup>th</sup> July, 2023	Furnishing of Form 24G by an office of the Government where TDS/TCS for June 2023 has been paid without the production of a Challan Quarterly TCS return for

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				quarter ending June 2023
<b>Income Tax</b>	PF/ESI	June, 2023	15 <sup>th</sup> July, 2023	Deposit in PF/ ESI for June 2023
<b>Income Tax</b>	Form 15G/ 15H	1 <sup>st</sup> Quarter	15 <sup>th</sup> July, 2023	Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2023
<b>Income Tax</b>	Form 3BB	June, 2023	15 <sup>th</sup> July, 2023	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of June, 2023
<b>Income Tax</b>	TCS Certificate	1 <sup>st</sup> Quarter	15 <sup>th</sup> July, 2023	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2023
<b>Companies Act</b>	FLA Return	F.Y. 2022-23	15 <sup>th</sup> July, 2023	Companies need to file Foreign Liabilities and Assets Annual Return (FLA Return) with the Reserve Bank of India (RBI) every year.
<b>FEMA Act</b>	FLAIR System		15 <sup>th</sup> July, 2023	Annual return on Foreign Liabilities and Assets is required to be submitted by all the India resident companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year by July 15th every year.

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GST	GST-CMP-08	1st Quarter	18th July, 2023	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy.
GST	GSTR-3B	June, 2023	20th July, 2023	Due Date for filling GSTR - 3B return for the month of June, 2023.
GST	GSTR-5A	June, 2023	20th July, 2023	Non-resident ODIAR services provider file Monthly GST Return
GST	GSTR-3B	1st Quarter	22nd /24th July, 2023	Due Date for filling GSTR - 3B return for the 1st Quarter.
GST	GST-PMT-06	June, 2023	25th July, 2023	Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.
GST	GSTR-11	June, 2023	28th July, 2023	GSTR 11 must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.
Income Tax	Challan-cum-statement	June, 2023	30th July, 2023	Challan-cum-statement u/s 194IA, 194IB, and 194M for tax deducted in June 2023
Income Tax	Challan-cum-statement	June, 2023	30th July, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of June, 2023 Note: Applicable in case of specified person as mentioned under section 194S

<b>Income Tax</b>	Challan-cum-statement	June, 2023	30 <sup>th</sup> July, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of June, 2023 Note: Applicable in case of specified person as mentioned under section 194S
<b>Income Tax</b>	TCS Certificate	June, 2023	30 <sup>th</sup> July, 2023	Issuing TCS certificates for quarter ending June 2023
<b>Income Tax</b>	TDS Statement	1 <sup>st</sup> Quarter	31 <sup>st</sup> July, 2023	Due date of furnishing TDS statement for quarter ending June 2023
<b>Income Tax</b>	Return of Income	F.Y. 2022-23	31 <sup>st</sup> July, 2023	Return of income for the assessment year 2023-24 for all assessee other than: <ul style="list-style-type: none"> <li>▪ corporate-assessee or</li> <li>▪ non-corporate assessee (whose books of account are required to be audited) or</li> <li>▪ partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or</li> <li>▪ an assessee who is required to furnish a report under section 92E.</li> </ul>
<b>Income Tax</b>	TDS	1 <sup>st</sup> Quarter	31 <sup>st</sup> July, 2023	Quarterly return of non-deduction of tax at source by a banking company from interest on time



				deposit in respect of the quarter ending June 30, 2023.
<b>Income Tax</b>	Form 10BBB	1 <sup>st</sup> Quarter	31 <sup>st</sup> July, 2023	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2023

## UPDATE IN GOODS AND SERVICE TAX (GST)


### ➤ E-Invoice Verifier App

The Business entity such as Proprietary Concerns/ Partnership Firms/ LLP/ AOP/ HUF/ Companies, etc. has to follow various statutory compliances monthly/quarterly/half-yearly/annually, as the case may be. For the benefit of all and timely compliances related to various laws applicable to be followed for the month of MARCH are listed below:

### ➤ E-Invoice Verifier App - Key Features and Benefits:

**QR Code Verification:** The app allows users to scan the QR code on an e-Invoice and authenticate the embedded value within the code. This helps in identifying the accuracy and authenticity of the e-Invoice.

- . . . **User-Friendly Interface:** The app provides a user-friendly interface with intuitive navigation, making it easy for users to navigate through the app's features and functionalities



Comprehensive Coverage: The app supports verification of e-Invoices reported across all six IRPs, ensuring comprehensive coverage and convenience.

Non-Login Based: The app operates on a non-login basis, meaning users are not required to create an account or provide sensitive personal information to access its functionalities. This simplifies the user experience and makes it more convenient for users.

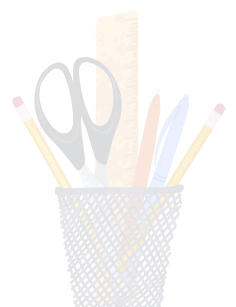
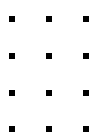
➤ **How to use the e-Invoice Verifier App:**

Download the App: Visit the Google Play Store and search for "E-Invoice QR Code Verifier." Download and install the app on your mobile device free of charge. The iOS version will be available shortly.

QR Code Scanning: Utilise the app to scan the QR codes on your e-Invoices. The app will authenticate the information embedded in the code and one can compare it with information printed on the invoice.

GSTN emphasizes that the e-Invoice Verifier App does not require any user login or authentication process. Anyone can freely scan QR codes and view the available information.

For more detailed information please see the FAQs in the app. This comprehensive FAQ document will provide you with additional guidance on using the app and resolving any queries you may have.



GSTN is dedicated to enhancing your experience with the E-Invoice Verifier App and providing a process of seamless e-Invoice verification. GSTN is also working towards launching Version 2 with the Search IRN functionality, which will further streamline your e-Invoice verification.

### ➤ **Update on Enablement Status for Taxpayers for e-Invoicing fits:**

As per Notification No. 10/2023 - Central Tax dated 10th May 2023, the threshold for e-Invoicing for B2B transactions has been lowered from 10 crores to 5 crores.


This change will be applicable from **1st August 2023**.

To this effect GSTN has enabled all eligible taxpayers with an Aggregate Annual Turnover (AATO) 5 crores and above as per GSTN records in any preceding financial year for e-Invoicing. These taxpayers are now enabled on all six IRP portals including NIC-IRP for e-Invoice reporting.

You can check your enablement status on the e-Invoice portal at “<https://einvoice.gst.gov.in>”.

It would be in the interest of trade to register and utilize the sandbox testing facility available at the IRP portals. This will help taxpayers to familiarize themselves with the invoice reporting mechanism and ensure a seamless transition to the e-Invoice system.





Please note that the enablement status indicated on the e-Invoice portal does not indicate a legal obligation on taxpayers to use e-Invoicing. However, actual liability to generate IRN shall be checked by taxpayers with respect to applicable notification in the light of facts pertaining to them.

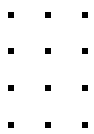
While the listing of enabled GSTINs is purely based on the turnover criteria reported in GSTR-3B, it is essential for taxpayers to confirm whether they fulfil the conditions outlined in the notification/rules. Thus, it is the legal responsibility of the concerned taxpayer, both buyers and suppliers, to ensure compliance.

In case, a taxpayer who is otherwise but not auto enabled on the e-Invoice portal, can self-enable for e-Invoicing using the functionality provided on the portal.

GSTN once again emphasises that all eligible taxpayers should familiarize themselves with the e-Invoicing requirements and take the necessary steps to ensure compliance with the new threshold.

➤ **Online Compliance Pertaining to Liability / Difference Appearing in R1 – R3B (DRC-01B)**

GSTN has developed a functionality to enable the taxpayer to explain the difference in GSTR-1 & 3B return online as directed by the GST Council. This feature is now live on the GST portal.



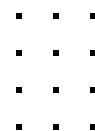
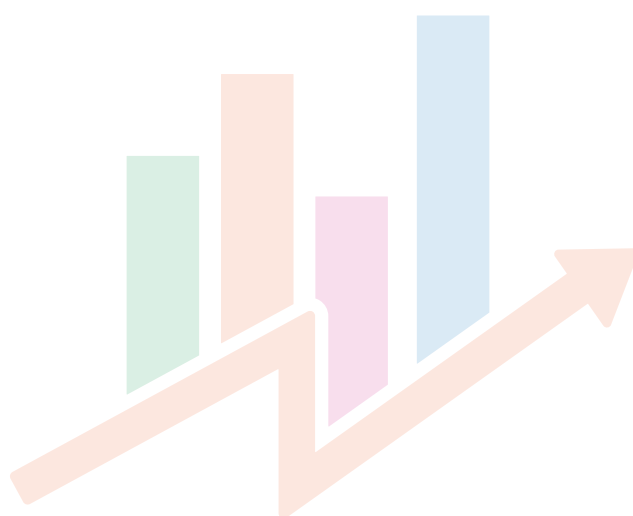
The functionality compares the liability declared in GSTR-1/IFF with the liability paid in GSTR-3B/3BQ for each return period. If the declared liability exceeds the paid liability by a predefined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01B.

Upon receiving an intimation, taxpayer must file a reply in Form DRC-01B Part B, providing clarification through reason in automated dropdown and details regarding the discrepancy, if not included in the dropdown.

To further help taxpayer with the functionality, a detailed manual containing the navigation details is available on the GST portal. It offers step-by-step instructions and addresses various scenarios related to the functionality.

➤ **The link is stated below:**

[https://tutorial.gst.gov.in/downloads/news/return\\_compliance\\_in\\_form\\_drc\\_01b.pdf](https://tutorial.gst.gov.in/downloads/news/return_compliance_in_form_drc_01b.pdf)



## UPDATE IN INCOME TAX ACT

### ➤ Appeals under Section 246 of Income Tax Act,

In pursuance of sub-section (6) of section 246 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), read with sub-section (1) of section 246 of the Act, the Central Board of Direct Taxes (CBDT) hereby specifies that all the appeals under section 246 and/ or under clause (a), clause (b), clause (c), clause (ha), clause (hb), clause (q) of sub-section (1) of section 246A of the Act shall be completed under the e-Appeals Scheme, 2023 notified under sub-section (5) of section 246 of the Act, except the following:-

i. Appeals against assessment orders passed before 13.08.2020 under sub-section (3) of section 143 or section 144 of the Act, having disputed demand more than Rs. 10 lakh.

ii. Appeals related to:

I. assessment orders passed with respect to cases pertaining to jurisdiction of Commissioner of Income-tax (Central).

II. assessments completed in pursuance of search under section 132 or requisition under section 132A of the Act.

III. assessments completed in pursuance of any action under section 133A of the Act.

IV. assessments where addition/variation in income is made on the basis of seized/ impounded material.

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iii. Appeals in cases pertaining to the jurisdiction of Commissioner of Income-tax (International Taxation).

iv. Appeals against the penalty orders passed before 12.01.2021 with respect to cases referred to in category (i), having disputed demand of more than Rs. 10 lakh.

v. Appeals against the penalty orders passed in categories of cases mentioned in point 1 to 4 of (ii) / (iii) above.

vi. Appeals against assessment orders passed on or after 12.09.2019 under the eAssessment Scheme, 2019 or the Faceless Assessment Scheme, 2019 or under section 144 B of the Act.

vii. Appeal against penalty orders passed on or after 12.01.2021 under the Faceless Penalty Scheme, 2021.

➤ **For the purpose of this order, "disputed demand" means-**

I. the difference between the tax on the total income assessed and the tax on the returned income, if filed;

II. tax on the total income assessed where no return has been filed; for a penalty order, the amount of penalty imposed under Chapter XXI of the Act; and

iii. demand raised vide notice under section 156 or intimation issued under subsection (1) of section 143 or under sub-section (1) of section 200A or under subsection (1) of section 206CB, in any other case; and shall include applicable interest, surcharge and cess.

## **Guidelines for candidates selected as Inspector of Income Tax and Tax Assistant in CSDT**

The candidates selected as Inspector of Income Tax and Tax Assistant in CSDT vide SSC file No. J-IQC11018/17/2023-C1/1 (E-4024) dated 13.05.2023 are directed to indicate/exercise his/her preferences, in order of priority for allotment of 18 regions under Income Tax Department (CBDT) all over the country on or before **06.07.2023** (23:00 hours).

In case the candidate is not able to access the portal due to change in mobile number, the instructions provided in the website are to be followed.

On receipt of the email for change in mobile number, the details submitted by the candidate will be verified from the information available in the dossier, and if found correct, the candidate will be informed after the details are updated for accessing the portal.

It may be noted that request in this regard will be entertained ONLY if the email is received at least 4 days before the due date of submission of preferences through online module (i.e.02.07.2023).

After the candidate has submitted the preference form, the candidate is further required to take a print of the submitted form and paste his/ her latest passport-size photograph on the printed form duly sign with Left Thumb Impression (as required), and submit a scanned copy of this form along with a copy of Aadhar Card to this Directorate on the email id "recruitmentcelLhrd@incometax.gov.in" on or before on or before 06.07.2023 (23:00 hours).



## ➤ **Guidelines for candidates selected as Inspector of Income Tax and Tax Assistant in CSDT**

The email should contain the subject: Submission of preference form- CG!.E 2022- Roll No.\_ Rank.

Candidates are cautioned that if, for any reasons, he/ she fails or does not indicate his/ her preferences through the online portal for whatever reasons by on or before **06.07.2023** (23:00 hours) the REGION/STATE will be allotted to him/ her, on the basis of merit-cum-preference, by this Directorate and NO REQUEST for change of allotted region will be entertained at any stage of recruitment.

## ➤ **Section 206C of Income Tax Act**

Finance Act,2023 has amended sub-section (1G) of section 206C of the Income-tax Act, 1961 (hereinafter referred to as'the Act') to, interalia,

i. increase the rate of Tax Collection at Source (TCS) from 5% to 20% for remittance under LRS as well as for purchase of overseas tour program package; and

ii. remove the threshold of Rs 7 lakhs for triggering TCS on LRS.

In order to address the issues, a Press Release dated 28.6.2023 (copy enclosed) was issued by Ministry of Finance wherein the following decisions relating to income-tax have been taken:

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i. Threshold of Rs. 7 lakh per financial year per individual in clause (i) of sub-section (1G) of section 206C shall be restored for all TCS on all categories of LRS payments. through all modes of payment. regardless of the purpose: Thus, for first Rs 7 lakh remittance under LRS there shall be no TCS. Beyond this Rs 7 lakh threshold, TCS shall be at the rate of -

a. 0.5% (if remittance for education is financed by loan taken from

b. financial institution);

c. 5% (in case of remittance for education/medical treatment);  
20% for others.

For purchase of overseas tour program package under clause (ii) of sub-section (1G) of section 206C, the TCS shall continue to apply at the rate of 5o/o for the first Rs 7 lakh per individual per annum<sup>1</sup>, the 20o/o rate will only apply for expenditure above this limit.

➤ **Increased TCS rates to apply from 1st October,2023.**

The increase in TCS rates;which were to come into effect from **1st July,2023** shall now come into effect from **1st October, 2023** with the modification as in (i) above. Till **30th September,2023**, earlier rates (prior to amendment by the Finance Act, 2023) shall continue to apply.

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Earlier and new TCS rates are summarised as under:

Nature of payment	Earlier rate before Finance Act,2023	New rate w.e.f 1 <sup>st</sup> October,2023
LRS for education, financed by loan from financial institution	Nil upto Rs 7 lakh 0.5% above Rs 7 lakh	Nil upto Rs 7 lakh 0.5% above Rs 7 lakh
LRS for Medical treatment/ education (other than financed by loan)	Nil upto Rs 7 lakh 5% above Rs 7 lakh	Nil upto Rs 7 lakh 5% above Rs 7 lakh
LRS for other purposes	Nil upto Rs 7 lakh 50% above Rs 7 lakh	Nil upto Rs 7 lakh 20% above Rs 7 lakh
Purchase of Overseas tour program package	5% (without threshold)	5% till Rs 7 lakh, 20% thereafter

➤ **Increased TCS rates to apply from 1st October,2023.**

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## UPDATE IN COMPANIES ACT

Stakeholders, please note excel file download and upload functionality has been enabled in Form 11 LLP in which all the existing data of the Partners and Designated Partners of the LLP will get pre-filled. Stakeholders are requested to read the instruction kit before filing the form.

Due date for filing Form DPT-3 (Return of deposits) is 30th of June 2023 for the Financial Year ended on 31st March 2023. Keeping in view the transition of MCA-21 Portal from Version -2 to Version -3, it has been decided to allow companies to file Form DPT -3 for the financial year ended on 31st March, 2023 without paying additional fees up to 31st July 2023.

2660(E).—In exercise of the powers conferred by clause (a) of sub-section (3) of section 14 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), the Central Government hereby notifies that the provisions of sub-section (1) of section 14 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), shall not apply where the corporate debtor has entered into any of the following transactions, arrangements or agreements, namely: -

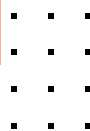
i.the Production Sharing Contracts, Revenue Sharing Contracts, Exploration Licenses and Mining Leases made under the Oilfields (Regulation and Development) Act, 1948 (53 of 1948) and rules made thereunder; and

ii.any transactions, arrangements or agreements, including Joint Operating Agreement, connected or ancillary to the transactions, arrangements or agreements referred to in clause (i).

In order to provide stakeholders with a hassle-free filing experience of Form 3 LLP, an Excel download, and upload functionality was added to the form, which automatically fills in all existing partners and appoints partner information. The instructions kit should be read before stakeholders file the e-form.

Formulas in MS Excel			
SR. NO.	TITLE	DESCRIPTION	FORMULA
01	SUM	The SUM() function, as the name suggests, gives the total of the selected range of cell values. It performs the mathematical operation which is addition	"=SUM(C2:C4)"
02	AVERAGE	The AVERAGE() function focuses on calculating the average of the selected range of cell	"=AVERAGE(C2, C3, C4)"
03	COUNT	The function COUNT() counts the total number of cells in a range that contains a number. It does not include the cell, which is blank, and the ones that hold data in any other format apart from numeric	"=COUNT(C1:C4)"
04	SUBTOTAL	The SUBTOTAL() function returns the subtotal in a database. Depending on what you want, you can select either average, count, sum, min, max, min, and others.	"=SUBTOTAL(1, A2: A4)"
			"=SUBTOTAL(4, A2: A4)"

05	MODULUS	The MOD() function works on returning the remainder when a particular number is divided by a divisor	"=MOD(A2,3)"
06	POWER	The function "Power()" returns the result of a number raised to a certain power.	"= POWER (A2,3)"
07	CEILING	The CEILING() function rounds a number up to its nearest multiple of significance.	NA
08	FLOOR	Contrary to the Ceiling function, the floor function rounds a number down to the nearest multiple of significance.	NA
09	CONCATENATE	This function merges or joins several text strings into one text string. Given below are the different ways to perform this function.	"=CONCATENATE(A25, " ", B25)"
			"=CONCATENATE(A27 & " "&B27)"
10	LEN	The function LEN() returns the total number of characters in a string. So, it will count the overall characters, including spaces and special characters.	NA
11	REPLACE	the REPLACE() function works on replacing the part of a text string with a different text string.	"=REPLACE(A15,1,1,"B")"



12	SUBSTITUTE	he SUBSTITUTE() function replaces the existing text with a new text in a text string.	"=SUBSTITUTE(text, old_text, new_text, [instance_num])".
13	LEFT	he LEFT() function gives the number of characters from the start of a text string.	NA
14	RIGHT	the right() function returns the number of characters from the end of a text string.	NA
15	MID	the MID() function returns the characters from the middle of a text string, given a starting position and length.	NA
16	UPPER	The UPPER() function converts any text string to uppercase	NA
17	LOWER	The LOWER() function converts any text string to lowercase	NA
18	PROPER	The PROPER() function converts any text string to proper case	NA
19	NOW	The NOW() function in Excel gives the current system date and time	NA
20	TODAY	The TODAY() function in Excel provides the current system date.	NA

21	TIME	The TIME() function converts hours, minutes, seconds given as numbers to an Excel serial number, formatted with a time format.	NA
22	HOUR	The HOUR() function generates the hour from a time value as a number from 0 to 23	NA
23	MINUTE	The HOUR() function generates the hour from a time value as a number from 0 to 23	NA
24	SECOND	The SECOND() function returns the second from a time value as a number from 0 to 59	NA
25	DATEDIF	The DATEDIF() function provides the difference between two dates in terms of years, months, or days.	NA
26	VLOOKUP	This stands for the vertical lookup that is responsible for looking for a particular value in the leftmost column of a table. It then returns a value in the same row from a column you specify.	"lookup_value"
27	HLOOKUP	The function HLOOKUP looks for a value in the top row of a table or array of benefits. It gives the value in the same column from a row you specify.	"lookup_value"

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28	IF Formula	The IF() function checks a given condition and returns a particular value if it is TRUE. It will return another value if the condition is FALSE.	NA
29	INDEX-MATCH	The INDEX-MATCH function is used to return a value in a column to the left. With VLOOKUP, you're stuck returning an appraisal from a column to the right.	NA
30	COUNTIF	The function COUNTIF() is used to count the total number of cells within a range that meet the given condition.	"=COUNTIF()"





## CA DURGESH KUMAR KABRA

Chartered Accountant

### Address:

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