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DEWAS UDYO CIRCLE

Issue No – 433

Monthly Newsletter

June, 2025

President

Mr. Ashok Khandelia

Hon. Secretary

Mr. Anjan Shah

*National Doctors Day**Kargil Victory Day***Inside pages.....**

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ASSOCIATION OF INDUSTRIES DEWAS

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KNOWLEDGE CENTRE

National Doctors Day

All across India National Doctors' Day is celebrated on July 1 in memory of Dr. Bidhan Chandra Roy, physician and the second Chief Minister of West Bengal. He was born on July 1, 1882 and died on the same date in 1962.

Although supposed to be celebrated by patients in and benefactors of the healthcare industry, it is usually celebrated by health care organizations. Staff may organize a lunch for doctors during which physicians are presented with tokens of recognition. Historically, a card or red carnation may be sent to physicians and their spouses, along with a flower being placed on the graves of deceased physicians.

Kargil Victory Day

Kargil Vijay Diwas ('Kargil Victory Day') is celebrated every year on 26 of July in India, to observe India's victory over Pakistan in the [Kargil War](#) for ousting Pakistani Forces from their occupied positions on the mountain tops of Northern [Kargil District](#) in [Ladakh](#) in 1999. Kargil Vijay Diwas is celebrated on 26 July every year in honour of the soldiers who fought in the Kargil War. This day is celebrated all over India and in the national capital of New Delhi, where the Prime Minister of India pays homage to the soldiers at [Amar Jawan Jyoti](#) at the [India Gate](#) every year.

Important Days in July

July 1	Doctor's Day
July 2	World UFO Day
July 4	American Independence Day
July 7	International Day of Cooperatives
July 11	World Population Day
July 17	World Day for International Justice
July 18	Mandela Day
July 26	Kargil Victory Day
July 27	Central Reserve Police Force Foundation Day
July 28	World Hepatitis Day

"We cannot solve problems with the kind of thinking we employed when we came up with them." —Albert Einstein

NOTIFICATIONS/CIRCULARS

GST/INV/DIN-Utility/2022-23

I/116322/2025

Circular No. 249/06/2025-GST

**F. No. GST/INV/DIN-Utility/2022-23
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)**

New Delhi, Dated - 09-06-2025.

Subject: Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.

Attention is invited to Board's Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019, which were issued for implementation of decision regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and other concerned persons by any office of CBIC. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/ taxpayers/ other concerned persons.

2. It has been brought to the notice of the Board that the documents and summary generated through the common portal of GST always bear a Reference No. (RFN), which is verifiable through the portal (a t <https://services.gst.gov.in/services/verifyRfn>). On verification, the portal provides details of the document such as Date of RFN generation, Date of issuing the Document, Module, Type of Communication and Name of the Office issuing the Document.

3. Reference, in this regard, is also invited to Section 169(1)(d) of the CGST Act, 2017, which provides that any decision, order, summons, notice or other communication shall be served by making it available on the common portal. Further vide Instruction No. 4/2023-GST dated 23.11.2023, CBIC emphasised on strict compliance of rule 142 of CGST Rules and directed to ensure that summary of Show Cause Notices in Form GST DRC-01 and summary of the Order-in-Original in Form GST DRC-07 should be served electronically on common portal / uploaded electronically on the common portal.

4. In light of the above, quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication, which renders quoting of DIN on such communication unnecessary.

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“Develop success from failures. Discouragement and failure are two of the surest stepping stones to success.” —Dale Carnegie

NOTIFICATIONS/CIRCULARS

GST/INV/DIN-Utility/2022-23

1/116322/2025

5. It is therefore clarified that for communications via common portal (in compliance with Section 169 of the CGST Act, 2017) having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.
6. To the above extent, Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019 issued by the Board, stands modified.

Digitally signed by
Abhishek Chandra Gupta
Date: 09-06-2025

(डॉ० अमिषेक चन्द्र गुप्ता)

आयुक्त,

जी एस टी- अन्वेषण,सी.बी.आई.सी.

ई मेल आई डी: gstinv-cbic@gov.in

To,

All Pr. Chief Commissioners/Chief Commissioners, CGST Zones/ CGST & Customs Zones,

All Principal Directors General/Directors General under CBIC.

DDM for incorporating appropriate information/link for taxpayers for verification of documents containing RFN, at DIN verification portal.

The webmaster, CBIC for uploading on official website.

NOTIFICATIONS/CIRCULARSCircular No. 07/2025

F. No.225/30/2025/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, the 25th June, 2025Order u/s 119 of the Income-tax Act,1961

Subject: Relaxation of time limit for processing of valid returns of income filed electronically pursuant to order u/s 119(2)(b) of the Income-tax Act,1961 passed by Competent Authority-reg.

It has been brought to the notice of the Central Board of Direct Taxes (*the Board*) that returns of income filed in pursuance of order u/s 119(2)(b) of the Income-tax Act,1961 (the Act) condoning the delay in filing such returns, could not be processed within the prescribed time limit under second proviso to section 143 (1) of the Act due to technical reasons. Such orders u/s 119(2)(b) of the Act condoning delay in filing of return were passed by Competent Authority as specified in CBDT's Circular No.09/2015 vide F.No.312/22/2015-OT dated 09.06.2015, Circular No.07/2023 vide F.No.312/63/2023-OT dated 31.05.2023 and latest Board's Circular No.11/2024 dated 01.10.2024. Grievances have been filed regarding non-receipt of refund due to non-processing of these returns in some cases.

2. The matter has been considered by the Board and it has been decided to relax the time-frame prescribed in second proviso to sub-section (1) of section 143 of the Act in exercise of its powers under section 119 of the Act, and directs that **valid returns of income filed electronically on or before 31.03.2024 pursuant to condonation of delay u/s 119(2)(b) of the Act by the competent authority**, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, shall be processed now. Accordingly, intimation under sub-section (1) of section 143 of the Act in respect of processing of such ITRs shall be sent to the assessee concerned by **31.03.2026**.

3. The relaxation accorded above **shall not be applicable** to cases where any proceeding for assessment (u/s 143(3)/144/144B/153A/153C) or reassessment (u/s 147/148) or recomputation or revision of income under the Act has been completed for the relevant assessment year subsequent to filing of such returns of income.

4. All subsequent effects under the Act, including issue of refund along with interest as applicable, shall also follow in these cases. In those cases where PAN-Aadhaar linkage is not found, refund of any amount of tax or part thereof, due

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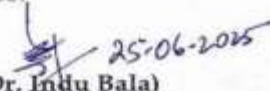
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NOTIFICATIONS/CIRCULARS

under the provisions of the Act shall not be made as laid down in Circular No.03/2023 dated 28.03.2023 vide F.No.370142/14/2022-TPL.

5. The Director General of Income-tax (Systems), Bengaluru shall specify the procedures for processing of such returns filed u/s 119(2)(b) of the Act to ensure that intimation u/s 143(1) of the Act shall be sent to assessee on or before 31.03.2026.

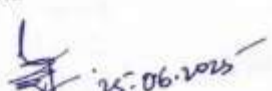
6. This may be brought to the notice of all for necessary compliance.

 25.06.2025
(Dr. Indu Bala)

Deputy Secretary to the Government of India

Copy for information to:

- i. Chairman (CBDT) and all Members of CBDT
- ii. All Pr.CCsIT/DsGIT
- iii. DGIT(Systems), Delhi & DGIT (Systems), Bengaluru with request for further necessary action in the matter
- iv. Joint Secretaries/Commissioners, CBDT
- v. Pr.DGIT, Directorate of Admin & Taxpayers Services
- vi. ADG(Systems)-4 with request for uploading on department's official website
- vii. JDIT, Database Cell for uploading on IRS Officers website
- viii. Guard file

 25.06.2025
(Dr. Indu Bala)

Deputy Secretary to the Government of India

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"I raise up my voice—not so that I can shout, but so that those without a voice can be heard. ... We cannot all succeed when half of us are held back." — Malala Yousafzai

NOTIFICATIONS/CIRCULARS

(P.C.)

M.P. POWER MANAGEMENT COMPANY LIMITED

CIN: U40109MP2006SGC018637 (A Government of MP Undertaking)
 Regd. Office: Shakti Bhawan, Rampur Jabalpur Madhya Pradesh INDIA-482 008, Tel: 0761-2661111,
 2660500, Fax: 0761-2661696, Website: www.mppmcl.com email: info@mppmcl.com

No. CGM (RM)/FPPAS/25-26/80

Jabalpur/Dated

24 JUN 2025

To,

1. The Managing Director
M.P. Paschim KVV Co. Ltd.
G.P.H Compound, Polo Ground, Indore (M.P)
2. The Managing Director
M.P. Madhya KVV Co. Ltd.
Bijli Nagar Colony, Nishtha Parisar, Govindpura, Bhopal (M.P)
3. The Managing Director
M.P. Poorv KVV Co. Ltd.
Block No.7 Ground Floor, Shakti Bhawan, Jabalpur (M.P)

Sub: - Fuel & Power Purchase Adjustment Surcharge (FPPAS) for the Month of June-2025.

Ref: - First Amendment to MPERC (Terms and Conditions for Determination of Tariff for Supply and Wheeling of Electricity and Methods and Principles for Fixation of Charges) (1st Amendment) Regulation, 2021 (ARG-35(III) (i) of 2023)

As per the Regulations cited under reference, the FPPAS for the month of June-2025 has been calculated as 2.36 %.

Accordingly, the calculated FPPAS of 2.36 % is to be billed to the consumers on energy charge for one month commencing 24th June-2025. To comply with provisions of the Regulations, a detailed calculation sheet is attached herein for your reference and uploading the same on the website of the company.

Encl.: As above


Chief General Manager (RM)
MPPMCL JABALPUR

Copy to: -

- (1) OSD Energy, Deptt GoMP, Bhopal
- (2) The Secretary, MPERC, Metro Plaza, Bittan Market, Arera Colony, Bhopal
- (3) PS to MD.MPPMCL Jabalpur.
- (4) The Chief General Manager, Commercial (Conv.)/(Non-Conv.) MPPMCL
- (5) Chief Financial Officer, MPPMCL, Jabalpur
- (6) Director (Commercial) / CGM (Commercial) MPPoKVVCL/MPPMaKVVCL/MPPaKVVCL, Jabalpur/Bhopal/Indore-
A copy of FPPAS calculation sheet is enclosed for uploading on the Company's website.
- (7) The CGM (IT) MPPMCL, Jabalpur-
A copy of FPPAS calculation sheet is enclosed for uploading on the Company's website.


Chief General Manager (RM)
MPPMCL JABALPUR

Chief General Manager (Revenue Management) : Block no. 11, Ground floor, Shakti Bhawan, Rampur, Jabalpur 482008, Telephone no : Office: 0761-2661111, 2660500, email: shailendra.saxena@mppmcl.com

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"We cannot solve problems with the kind of thinking we employed when we came up with them." —Albert Einstein

NOTIFICATIONS/CIRCULARS

**Formula for Computation of Fuel and Power Purchase Adjustment Surcharge
as per the Regulations, 2021{ARG-35(III) (i) of 2021}”.**

$$\text{Monthly FPPAS for } n^{\text{th}} \text{ Month (\%)} = \frac{(A-B) \cdot C}{\left\{ Z \cdot \left(1 - \frac{\text{Distribution losses in \%}}{100} \right) \right\} \cdot \text{ABR}} \cdot 100$$

Where,

- “Nth” - Month means the month in which billing of fuel and power purchase adjustment surcharge component is done. This fuel and power purchase adjustment surcharge is due to changes in tariff for the power supplied in (n – 2)th month;
- “A” - Total units procured from all sources (n – 2)th Month (in kWh) including Long-term, Medium-term and Short-term Power purchases (To be taken from the bills issued to Distribution Licensee);
- “B” - Bulk sale of power out of total units procured (as per A) in (n – 2)th Month (in kWh) = (to be taken from provisional accounts to be issued by State Load Dispatch Centre in each month);
- “C” - Incremental Average Power Purchase Cost in Rs./kWh=D-E
- “D” - Actual Average Power Purchase cost (PPC) for procurement of A-B units in (n – 2)th Month (Rs./kWh) (computed)
- “E” - Projected Average Power Purchase Cost (PPC) from all sources (Rs./kWh) (from Retail Supply Tariff Order of respective year).
- “Z” - = [(Actual Power purchased from all the sources outside the State in (n – 2)th Month (in kWh) * (1 – Inter-state transmission losses in % /100) + Actual Power purchased from all the sources within the State (in kWh)) * (1 – Intra-state losses in %/100) – B] in kWh
- “ABR” - = Average Billing Rate for the year (to be taken from the Tariff Order in ₹/kWh)
- “Distribution Loss (in %)” = Normative Distribution Losses as given in table under Regulation 26.1
- “Inter-state transmission Losses (in %)” = As per Tariff Order

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“When you give joy to other people, you get more joy in return. You should give a good thought to the happiness that you can give out.” —Eleanor Roosevelt

NOTIFICATIONS/CIRCULARS

Calculation of monthly fuel and power purchase adjustment surcharge and recovery of fuel and power purchase adjustment surcharge (separately for automatic and approved portions) for the month of June-2025,

FPPAS Computation as per the Formula Specified in First Amendment of MPERC MYT Regulations, 2021 dated 17th Feb 2023				
Sr.No.	Particulars	UoM	(N-2)th Month	Apr-25
			Nth month	Jun-25
1	Total Units procured in (n-2) month from all Sources	kWh	A	9,26,21,58,140
2	Bulk Sale of Power out of total units procured (As per A) in (n-2)th month Taken from provisional accounts issued by SLDC	kWh	B	14,98,88,025
3	Net units	kWh	A-B	9,11,22,70,115
4	Incremental Average Power Purchase Cost	Rs./kWh	C	0.14
5	Distribution Loss as per the Tariff Order	%		15.47
6	Z Factor			8,66,79,39,168
7	ABR as per the Tariff Order	Rs./kWh	ABR	7.14
8	Monthly FPPAS for the Month of June-25 (%)	%	$((A-B)*C)/((Z*(1-Dist.\%/100)*ABR))*100$	2.36
C	Incremental Average Power Purchase Cost	Rs./kWh	C=D-E	0.14
9	Actual Average Power Purchase Cost for procurement of A-B units in (n-2)th Month-Computed	Rs./kWh	D	3.80
10	Projected Average Power Purchase Cost from All sources -As per Tariff Order	Rs./kWh	E	3.66
D	Actual Average Power Purchase Cost (Rs/KWh)		$D = (Cost\ of\ A - Income\ of\ B) / (A - B)$	3.80
11	Actual Power Purchase Cost for procurement of A	Rs	a	35260059731
12	Income from Power Sale of B	Rs	b	674150997
13	Incremental/Net Power Purchase Cost	Rs	(a-b)	34585908734
14	Power procurement Quantum as per A	Kwh	A	9262158140
15	Power Sale Quantum as per B	Kwh	B	149888025
16	Net Units (A-B)	Kwh	(A-B)	9112270115
17	ABR for the Year (Taken from Tariff Order for FY 26)	Rs./kWh		7.14
18	Inter-state Transmission Losses as per TO FY 26	%		3.62
	Z			8,66,79,39,168
19	Actual Power Purchased from all sources outside the State in (n-2)th Month	kWh	5	5,74,63,50,463
20	Inter-state Transmission Losses	%	6	3.62

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“Success is peace of mind, which is a direct result of self-satisfaction in knowing you made the effort to become the best of which you are capable.” —John Wooden

NOTIFICATIONS/CIRCULARS

FPPAS Computation as per the Formula Specified in First Amendment of MPERC MYT Regulations, 2021 dated 17th Feb 2023				
Sr.No.	Particulars	UoM	(N-1)th Month	Apr-25
			Nth month	Jun-25
21	Power Purchased from all sources with in State	kWh	7	3,51,58,07,677
22	Intra-state Transmission Losses	%	8	2.61
23	Power Sale Quantum as per B	kWh	B	14,98,88,025
	Distribution Loss as per the Tariff Order FY 26	%	Avg	15.47
1	EZ	%		17.00
2	CZ	%		17.00
3	WZ	%		13.00

"I never dreamed about success. I worked for it." —Estée Lauder

NOTIFICATIONS/CIRCULARS

File No.WR-HQRS0COMM(FMGT)/8/2025-O/o CCM(FM)/HQ/WR

WESTERN RAILWAY

ADVANCE RATES NOTIFICATION NO 51 (GOODS) OF 2025 **PARA FOR RATE ADVICE (GOODS) OF 2025**

Sub: - Opening of Binjana (BNJN) station of Ratlam division for goods traffic.

Ref: - Sr.DOM & Sr.DCM/Ratlam's letter no: C 498/2/1/BNJN (203544)
dtd 16/06/2025.

Approval has been accorded by the competent authority for opening of Binjana (BNJN) station of Ratlam division for goods traffic to handle half rake in inward and outward traffic for all commodities except loose, POL, Coal and crane consignment with working hours from 06.00 hrs to 22.00 hrs from the date of issue of this notification.

Alpha code of Binjana is "BNJN" and Numerical code is "08323356".

Presently the FOIS (TMS) facility is not available at Binjana station, hence Dewas (Alpha code - DWX) goods shed will work as nodal station for FOIS (TMS) /Commercial working.

There is no Associate Electronic – In- Motion Weighbridge is available at Binjana station, hence the alternate weighbridges for proposed Binjana goods shed are as under:

Loading station	Stream via	Alternate weighbridge.
Binjana (BNJN)	Indore (INDB)	Mangliagaon (MGG)
	Chanderiya (CNA)	Shamblupura (SMP)
	Nagda (NAD)	Kota(KOTA),Sawai Madhopur(SWM)
	Bhopal (BPL)	Satna(STA)
	Ratlam(RTM)/Vasai Road(BSR)	Kalamboli(KLMC)
	Ahmedabad(ADI)	Kankariya (KKF),Viramgam(VG)

The policy guidelines on movement of traffic issued by Railway Board from time to time will be applicable.

Staff concerned to note and act accordingly.

Necessary instructions be issued to all concerned accordingly.

No: C498/1/BNJN-RTM (646569)

ACM/FM
For Principal Chief Commercial Manager
Headquarter Office, Churchgate, Mumbai-2
Digitally Signed By: Santosh
Date: 19/06/2025
Nair

Previous Advance Rates Notification No :50(Goods) of 2025 pertains to Extension for temporary commissioning of new GCT of M/s.Western Carriers (India) Pvt.Ltd at Devanra station over VG-SIOB section-ADI division under schedule-1 on Non-Interlocked basis.
Date: 19-06-2025 17:29:12
Reason: Approved

Copy for information and necessary action to:

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"It took me quite a long time to develop a voice, and now that I have it, I am not going to be silent." —Madeleine Albright

EVENTS

WORLD ENVIRONMENT DAY

A plantation program was organized on the green Belt situated in the front of Khanuja Wood Works by **M/s Cummins Turbo Technologies** on 05th June 2025 Shri Rituraj Singh, Collector Dewas, Shri Punit Gehlot, SP Dewas and other dignitaries Participated in the plantation program.



“I raise up my voice—not so that I can shout, but so that those without a voice can be heard. ... We cannot all succeed when half of us are held back.” — Malala Yousafzai

EVENTS

LIFETIME ACHIEVEMENT AWARD & MANAGEMENT EXCELLENCE AWARD

The Prestige Institute of Management & Research, Dewas in Consortium with Association of Industries Dewas organized **“INDUSTRY LEADER’S SUBMIT”** on 07.06.2025 at its campus. In this program an interactive session was organized on the topic **“INNOVATION IN INDUSTRIES”** following top executives participated in the session and exchange their Ideas/ Views on the topic “Innovation in the Industry”.

1. Shri Piyush Mutha
2. Shri Rajendra Sahu
3. Shri Amar Singh Baghel
4. Shri Rohit Bhorkaskar
5. Ms. Shriya Mangla

During this Event Shri Ashok Khandelia was honoured with the Lifetime Achievement Award and Shri Girish Mangla was also honoured with the Management Excellence Award by PIMR Dewas.



“It took me quite a long time to develop a voice, and now that I have it, I am not going to be silent.” —Madeleine Albright

WITH BEST COMPLIMENTS



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