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FIN-O-SCOPE

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TDS default quashed as section 194I cannot apply to EDC paid to HUDA and AO cannot rely on uninvoked provisions.

Cogent Realtors (P.) Ltd. v. Joint Commissioner of Income-tax (OSD), TDS

IT APPEAL NOS. 1656 AND 1657 (DELHI) OF 2025
[ASSESSMENT YEARS 2014-15 AND 2015-16]
OCTOBER 31, 2025

Top Trends

- India's gross GST revenue for October 2025 was ₹1,95,936 crore, up 4.6% year-on-year amid festive-season demand.
- Financial media and data providers corroborated the ~₹1.96 lakh crore October GST figure in line with the official release.
- GSTN introduced an "Import of Goods" section in IMS showing Bills of Entry mapped to recipient GSTINs for import-ITC reconciliation.

Top Trends

- From November 2025, import details are flowing into GSTR-2B via IMS to streamline import credit visibility.
- IMS "Import of Goods" enables accept/reject/pending actions on BoE-linked entries for cleaner reconciliation and audit trails.
- Advisory communications emphasized a three-year statutory time-bar for filing old GST returns starting with the November 2025 tax period.
- Returns pending beyond three years from original due dates become time-barred from the November cycle onward unless filed in time.
- Platform-level restrictions are being applied to enforce the statutory limit on delayed GST return filings.
- A Group of Ministers is being formed to address state revenue losses linked to rate cuts, signaling upcoming Council-level deliberations.

Key Details:

In this case, a survey was conducted at the premises of the Haryana Urban Development Authority (HUDA), during which it was discovered that Cogent Realtors (P.) Ltd., a real estate developer, had paid significant External Development Charges (EDC) to HUDA during the assessment years 2014-15 and 2015-16 without deducting TDS. The Assessing Officer issued show-cause notices referencing section 194I, and on a "without prejudice" basis also mentioned section 194C. However, when the orders were finally passed under sections 201(1)/201(1A), the Assessing Officer held the assessee to be in default only under section 194I, treating the EDC payment as "rent."

The Tribunal examined the show-cause notices and final orders and observed that although the notices mentioned section 194C as an alternative, the Assessing Officer concluded the proceedings solely under section 194I. Therefore, the department could not later argue that the case should also be sustained under section 194C, because tax liability must be judged only on the basis of the statutory provision actually invoked in the final order. The Tribunal relied on the binding decision of the Delhi High Court in DLF Homes Panchkula (P.) Ltd., which held that EDC payments made to HUDA are not in the nature of rent and hence section 194I does not apply. Since the department had chosen to invoke only section 194I and that provision was legally inapplicable to EDC, the Tribunal found the orders unsustainable. It quashed the orders passed under section 201 and held that Cogent Realtors could not be treated as an assessee-in-default for failure to deduct TDS on EDC payments. Thus, the appeals were allowed in favour of the assessee.

Partner's remuneration treated as business income allowing full deduction of profession-related expenses under sections 28(v), 32 and 37.

Atul Kumar Gupta v. Income-tax Officer
IT APPEAL NO. 3516 (DELHI) OF 2025
[ASSESSMENT YEAR 2018-19]
OCTOBER 24, 2025

This appeal concerned a chartered accountant, Atul Kumar Gupta, who was a partner in a firm of chartered accountants. He received remuneration from the firm during the relevant assessment year and claimed various professional and business-related expenses—such as travelling expenditure, telephone expenses, car running costs, driver salary, repair and maintenance, and depreciation—against this income. The Assessing Officer disallowed the entire claim on the ground that remuneration received by a partner is "salary" and, therefore, no business expenses could be deducted by the partner individually. The Commissioner (Appeals) upheld this disallowance.

Before the Tribunal, the assessee argued that the remuneration received by a partner from the firm is specifically treated as "profits and gains of business or profession" by virtue of section 28(v) of the Income-tax Act. The Tribunal examined section 28(v) and noted that remuneration, salary, interest or commission received by a partner from a firm is always taxed as business income, regardless of nomenclature. Once the income is treated as business income, any expenditure incurred wholly and exclusively for earning such income is allowable under sections 32 and 37. The Tribunal noted that the assessee had been consistently allowed such expenses in earlier years, and therefore, the principle of consistency also required that the same treatment be continued.

Relying on the Supreme Court's judgment in CIT v. Ramniklal Kothari and earlier Tribunal rulings such as Aman Tandon v. ACIT and Anil Gupta v. ITO, the Tribunal held that the Assessing Officer had erred in treating the remuneration as "salary income" and disallowing expenses. Since the assessee had incurred these expenses in the course of his professional activity and for earning remuneration from the partnership firm, the expenses were rightly deductible. Accordingly, the Tribunal allowed the appeal and directed that all such business-related expenditure be allowed as deductions.

UIT held an instrumentality of the State entitled to constitutional immunity under Article 289, making entire income non-taxable.

ACIT (Exemptions) v. Urban Improvement Trust, Kota
IT APPEAL NOS. 717, 794, 795 AND 813 (JPR) OF 2024
[ASSESSMENT YEARS 2003-04, 2005-06 TO 2007-08 TO 2009-10 AND 2016-17]
AUGUST 11, 2025

Top Trends

- MSME-focused explainers highlight how November GST changes reshape registration and reconciliation for smaller businesses.
- Simplified automated GST registration workflows effective from November 1 reduce onboarding friction for new registrants.
- Roundups of 2025 GST changes compile amendments and portal advisories useful for month-end compliance planning.
- The CGST notifications repository remains the operative reference for changes and clarifications.
- CBDT extended the audited ITR due date for AY 2025-26 to December 10, 2025 via official press communication.
- The tax audit report due date for AY 2025-26 was extended to November 10, 2025 to align with filing pressures.
- CBDT Circulars & Notifications received mid-November updates and should be reviewed before final filings.

Top Trends

- Consolidated circulars and notifications pages provide authoritative texts for compliance scheduling and claims.
- The Income Tax Department's News & e-Campaigns page lists current outreach and updates relevant to November activity.
- Direct-tax case trackers in the past fortnight show relief trends on characterization and timing issues for appellate strategy.
- Delhi High Court criticized departmental delays in giving effect to appellate orders and directed refunds with interest.
- Communications lacking a valid DIN have been held invalid, reinforcing the need to verify DIN on notices and orders.
- Courts reiterate that extended limitation under GST section 74 requires jurisdictional facts such as fraud or suppression.
- Close legacy GST filings immediately where still within three-year limits.
- Train teams on IMS import view workflows and exception handling.

This series of appeals concerned the Urban Improvement Trust (UIT), Kota, which is a statutory authority constituted under the Rajasthan Urban Improvement Act, 1959 for the purpose of urban development and improvement. The Trust historically claimed exemption under section 10(20) as a "local authority." However, after amendments to section 10(20) and deletion of section 10(20A), UIT no longer fell within the eligible categories. UIT then applied for registration under section 12A, which was denied. Consequently, assessments were framed treating its receipts—such as State Government grants, conversion charges, auction proceeds of land, ground rent, transfer fees, and interest on deposits—as taxable income.

Before the Tribunal, UIT argued that it was an instrumentality of the State Government falling within Article 12 of the Constitution, and hence its income was immune from Union taxation under Article 289(1). The Tribunal undertook an extensive constitutional analysis. It scrutinized the degree of financial, administrative, and functional control exercised by the State Government over UIT and observed that the Trust's purpose is purely governmental: the development and improvement of urban areas, functions that are intimately connected with sovereign responsibilities. It further noted that UIT does not engage in trade or business but carries out statutory functions without any profit motive. Even the revenue streams—such as fees, levies, conversion charges and auction amounts—were linked to statutory duties or represented amounts collected on behalf of the State or municipal bodies.

Applying Supreme Court tests laid down in Som Prakash Rekhi, Electricity Board v. Mohan Lal, and Karnataka Urban Infrastructure Development & Finance Corporation, the Tribunal held that UIT satisfies the requirements of being an "instrumentality of the State," particularly due to pervasive State control, statutory creation, public purpose, and absence of commercial character. It further held that Article 289(1) clearly exempts State income or property from Union taxation unless such income arises from trade or business carried on by or on behalf of the State and Parliament passes a law to tax it under Article 289(2). The Tribunal observed that UIT's functions do not amount to trade or business, nor has Parliament enacted any law bringing such statutory bodies within the scope of taxable entities under Article 289(2).

Accordingly, the Tribunal concluded that the income of UIT is constitutionally exempt from tax under Article 289. This constitutional immunity supersedes the charging provisions of the Income-tax Act. The Tribunal therefore directed that all additions made by the Assessing Officer—irrespective of the head of income—be deleted for all relevant assessment years. The assessee's appeals were allowed, and the revenue's appeals were dismissed.

Reopening notices quashed as reliance on loose papers seized from a third party lacked any live nexus to petitioners' earlier property transactions.

Dhirajlal Laljibhai Patel v. Assistant Commissioner of Income-tax

R/SPECIAL CIVIL APPLICATION Nos. 20401 of 2023 and 210 of 2024 and others
SEPTEMBER 16, 2025

This group of writ petitions concerned several assessees who had purchased bungalows in the "Vrundavan-9" housing scheme. The Assessing Officer sought to reopen their assessments under section 148 of the Income-tax Act on the allegation that each of them had paid substantial on-money in cash over and above the stated sale consideration. The entire basis for this belief was a set of loose papers seized during a search under section 132 on a third party, one Dr. Dilip Ambalal Modi, and the Assessing Officer had no independent material pertaining to any of the petitioners.

During the search on Dr. Modi's premises, certain handwritten loose sheets were seized (particularly page 33 of Annexure AS-1), which contained details of the purchase of Bungalow No. 6 in Vrundavan-9, including descriptions of cheque and cash components. Dr. Modi, in his statement, admitted paying more than ₹10 crore in cash for his bungalow purchased in the year 2021–22. The Assessing Officer presumed that since Dr. Modi had paid cash for his bungalow, all other bungalow owners in the Vrundavan-9 scheme must also have paid cash at similar rates. Using this assumption, he computed alleged on-money for 17 bungalow owners—including the petitioners—based on land rate of ₹92,500 per sq. yd. and construction cost derived from the seized sheet. He issued notices under section 148 for assessment years 2019-20 to 2021-22, even though most petitioners had purchased their properties several years earlier (2017–2019).

Top Trends

- Allahabad High Court held penalty under section 129 unsustainable when a valid e-way bill existed prior to interception.
- High Court directions stress timely disposal of GST refund applications to mitigate business prejudice from delays.
- Weekly GST case-law digests compile HC/AAR updates on refunds, limitation, registration, and procedures for quick reference.
- International tax momentum remained centered on Pillar Two administrative rollouts and compliance mechanics.
- A new decree in a jurisdiction clarified domestic Pillar Two filing and payment obligations for in-scope groups.
- Country trackers reflect adoption status and safe-harbor mechanics supporting late-2025 GloBE modeling.
- Independent briefs flagged operational clarifications and administrative reliefs across multiple countries this week.

Top Trends

- India's CPI inflation printed a record-low 0.25% YoY for October 2025, deepening the disinflation backdrop.
- India's WPI recorded -1.21% YoY for October with broad declines in food, energy, and core-linked categories.
- The latest IIP communication highlighted manufacturing as the key growth driver in the recent print.
- India's forex reserves fell by about $2.699 billion to roughly $687 billion in the week ended November 7, 2025.
- Additional coverage placed reserves around $687.7 billion for the same period, corroborating the decline.
- Reports indicated RBI sold dollars offshore as INR neared record lows, signaling stabilization efforts.

The petitioners challenged these notices before the High Court on the ground that there was absolutely no material relating to them. They argued that the seized documents concerned Dr. Modi alone, whose purchase occurred in 2021–22, long after their own purchases. They also submitted that resort to data from the "public domain," such as average sale prices from websites, could not constitute tangible information to reopen assessments. They further argued that the DVO's valuation report, which the Assessing Officer mentioned in some cases, could not confer jurisdiction since a valuation report is only an opinion and cannot substitute for primary incriminating evidence.

The Gujarat High Court carefully examined the satisfaction notes forming the basis of each reopening. It found that the sole material relied upon by the Assessing Officer was the seized loose papers pertaining exclusively to Dr. Modi's bungalow purchase. The Court emphasized that the petitioners' purchases took place in earlier years, substantially before the search, and the seized papers had no nexus—let alone a live link—with their transactions. The Assessing Officer had merely presumed, without any supporting evidence, that other purchasers in the same scheme must also have paid on-money. The Court held that such assumptions amounted to nothing more than suspicion, conjecture, and a fishing inquiry, which cannot confer jurisdiction to reopen under section 148.

The Court further held that reliance on "public domain" information, such as project rates on websites, could not legally support a reopening when such data had no correlation to the specific sale deeds executed years earlier. It also ruled that the valuation report of the DVO could never be a standalone basis for assuming jurisdiction, since valuation is only an estimate and must be supported by corroborative evidence if used to infer unaccounted consideration. The Court concluded that the Assessing Officer had no material whatsoever that indicated escapement of income by any petitioner.

In light of these findings, the Gujarat High Court held that the reopening notices suffered from lack of jurisdiction and were issued merely for the purpose of speculative or fishing inquiries. It therefore quashed and set aside all impugned notices issued to the petitioners. All writ petitions were allowed, and the reopening proceedings were invalidated.

CBDT notifies 1% tolerance for wholesale trading and 3% for all other cases for AY 2025-26 for transfer pricing ALP.

(Notification No. 157/2025)
Date: NOVEMBER 06, 2025

The Central Government, acting under the authority granted by the third proviso to section 92C(2) of the Income-tax Act, 1961, and the proviso to rule 10CA(7) of the Income-tax Rules, 1962, issued this notification to prescribe the "tolerance range" for determining the arm's length price (ALP) of international transactions and specified domestic transactions for the assessment year 2025–26.

Section 92C and rule 10CA deal with transfer pricing, i.e., valuation of transactions between associated enterprises. Generally, when the ALP determined by the prescribed methods differs from the price actually charged or paid, the Assessing Officer may adjust the taxable income. However, the law allows a small permissible variation—called the "tolerance range"—within which the actual transaction price is treated as the ALP, and no transfer pricing adjustment is made. This notification sets the permissible variation specifically for AY 2025–26.

The notification provides that when the difference between the ALP computed by transfer pricing rules and the price at which the transaction was actually undertaken does not exceed a certain small percentage, the actual transaction price shall be deemed to be the ALP. This percentage, known as the tolerance margin, is fixed at one per cent for wholesale trading transactions and three per cent for all other transactions. Thus, if the computed arm's length price deviates only marginally from the actual price—within these limits—no adjustment shall be carried out by tax authorities.

For the purpose of the notification, "wholesale trading" is defined narrowly. A transaction is regarded as wholesale trading only when it fulfils two cumulative conditions: first, that the purchase cost of finished goods constitutes at least 80 per cent of the total cost of the trading activity; and second, that the average monthly closing inventory does not exceed 10 per cent of the sales related to such trading. This definition ensures that only genuine high-volume/low-margin trading businesses—where inventory holding is minimal—qualify for the reduced 1 per cent tolerance range.

Top Trends

- U.S. October CPI publication faced disruption, increasing near-term uncertainty for global rate expectations.
- The Federal Reserve confirmed balance-sheet runoff will end on December 1, 2025, marking an operational pivot.
- The New York Fed issued aligned operational guidance implementing the runoff conclusion within the reserves framework.
- Practitioners should map CPI/WPI disinflation into pricing, treasury, and cash-flow assumptions for Nov-Dec.
- October GST collections' 4.6% YoY rise suggests resilient activity despite headline disinflation.
- IMS import data supports faster month-end close by reconciling BoE-linked entries with GSTR-2B import credits.
- Importers should monitor BoE amendments and ensure correct GSTIN mapping to avoid reconciliation gaps.

Top Trends

- Legacy non-filers must triage pending GST returns before the three-year bar blocks portal submissions.
- MSME onboarding benefits from simplified registration and clearer reconciliation workflows in November.
- GoM formation indicates renewed focus on revenue-neutrality after rate rationalization.
- Check CGST notification updates for clarifications interacting with IMS and time-bar enforcement.
- The official tax calendar for November is crucial for date management under extended timelines.
- Conduct a pre-filing sweep of CBDT updates for sectoral nuances in deductions and reporting lines.
- Case-law trackers consolidate both direct-tax and GST decisions to benchmark contentious points.
- Refund-related jurisprudence sets expectations for timeliness to reduce working-capital strain.

The notification explicitly applies for the assessment year 2025–26 and is given retrospective effect, but the Explanatory Memorandum clarifies that no taxpayer will be adversely affected by such retrospective application. The Memorandum reiterates that the purpose of the notification is to provide certainty and reduce disputes by allowing this limited margin of difference to be ignored for transfer pricing purposes.

In essence, this notification ensures that minor variances between the calculated ALP and the actual transaction price will not trigger transfer pricing adjustments. Wholesale traders enjoy a tighter margin due to the nature of their business, while all other categories retain the standard three per cent tolerance. The retrospective effect is innocuous because it only relaxes compliance rather than imposing additional obligations.

India gives effect to 2025-effective Protocol modernising exchange of information and tax-collection assistance under the India–Belgium DTAA

(Notification-160-2025)
Date: NOVEMBER 10, 2025

(Notification No. 160/2025) together with the key changes introduced by the Amending Protocol to the India–Belgium Double Taxation Avoidance Agreement (DTAA). I cite the official notification text that you uploaded so you have the source for every major point.

The Central Government, exercising the power under section 90(1) of the Income-tax Act, directed that the Protocol amending the Agreement and the Protocol between India and Belgium (original Agreement signed 26 April 1993) shall be given effect in India; the Amending Protocol itself was signed in New Delhi on 9 March 2017 and, after completion of required legal formalities by both Parties, entered into force on 26 June 2025 (the date used by the notification as the "entry into force" date). The notification therefore makes the amended treaty text part of India's law from the date specified in the Protocol and signals that the new treaty terms govern relations between India and Belgium going forward.

The Amending Protocol makes several substantive textual changes to the DTAA. First, it revises definitions in Article 3 by (a) updating the definition of "competent authority" so that for India it is the Central Government in the Ministry of Finance (Department of Revenue) or its authorised representative, and for Belgium it can be the Minister of Finance of the federal government and/or of a Region and/or of a Community or that Minister's authorised representative; and (b) by inserting a new definition of "criminal tax matters," which is expressly defined to mean tax matters involving intentional conduct that are liable to prosecution under the criminal laws and/or tax laws of the applicant State (the new sub-paragraph (k)). This change is significant because it both clarifies which officials may act as the treaty competent authorities and introduces an explicit category for "criminal tax matters" into the treaty vocabulary.

Second, and perhaps most important procedurally, Article 26 (Exchange of Information) of the Agreement is replaced with a modernised provision that substantially broadens the scope and clarifies the mechanics of information exchange. Under the new Article 26, the competent authorities shall exchange "such information (including documents or certified copies)" as is foreseeably relevant not only for carrying out the provisions of the DTAA but also for the administration or enforcement of domestic tax laws of every kind and description imposed on behalf of the Contracting States (or their political subdivisions), to the extent consistent with the Convention. The replacement Article expressly states that the exchange of information is not restricted by the treaty's other Articles, that information received must be treated as secret and used only by persons or authorities concerned with assessment, collection, enforcement, prosecution or appeals (although disclosure in public court proceedings or judicial decisions is permitted), and that information may be used for other purposes only if allowed by both States' laws and authorised by the supplying State. Importantly, paragraph 3 reiterates commonly accepted limits (no obligation to adopt measures contrary to domestic law or practice, no obligation to supply information unobtainable under domestic law, and protection for trade secrets and ordre public), while paragraph 4 requires the requested State to use its information-gathering measures even if it has no domestic interest in that information. The Article also removes any bank/financial-secrecy safe harbour by clarifying that ownership information held by banks, nominees or fiduciaries is not a ground to refuse requests. These changes align the treaty with modern international standards on exchange of information and mutual administrative assistance.

Top Trends

- Limitation jurisprudence continues to constrain misuse of section 74's extended period.
- E-way bill validity at interception remains central to movement-of-goods disputes.
- DIN verification should be treated as a gating control for all core assessment communications.
- Pillar Two digests advise on registration steps, form approvals, and domestic payment obligations.
- Country trackers are essential to align safe harbors and thresholds with group structures.
- Independent analyses spotlight jurisdictional reliefs and administrative clarifications posted this week.
- October CPI at 0.25% YoY sharpens disinflation, informing pricing and wage budgeting.
- October WPI at -1.21% YoY underscores input-cost relief for manufacturing margins.
- Manufacturing-led IIP gains support a cautiously constructive output outlook.

Top Trends

- The weekly reserves dip aligns with observed INR stabilization operations.
- U.S. CPI delays complicate cross-market policy signaling and dollar trajectory assessments.
- The end of Fed securities runoff provides a known pivot date for liquidity planning.
- NY Fed operational guidance aids market readiness for the runoff halt.
- Strong October GST inflows inform state cash-flow assumptions ahead of GoM findings.
- IMS import visibility reduces manual reconciliations and exceptions in import-linked ITC.
- Time-bar enforcement incentivizes clearing backlog filings before systemic blocks.
- MSME registration simplification should be embedded in onboarding SOPs.
- Watch for Council/CBIC communications tied to GoM outcomes on refunds and compliance flows.

Third, the Protocol replaces the earlier Article on mutual assistance in recovery/aid in recovery with a new Article titled "Assistance in the Collection of Taxes." The new Article permits one Contracting State to accept and actively collect revenue claims of the other State, subject to the collecting State's domestic law and the ordinary procedures it follows for its own taxes; it defines "revenue claim" broadly to include taxes, interest, administrative penalties and collection costs; and it allows for measures of conservancy (e.g., attachment, freezing) in support of collection. At the same time, the Article contains safeguards: it states that collection assistance is not to be interpreted as changing the legal limits or priorities applicable to revenue claims in the collecting State; it bars bringing proceedings on the revenue claim's existence, validity or amount in the other State's courts; and it allows refusal or suspension of assistance in clearly specified circumstances (e.g., where the administrative burden is disproportionate, where assistance would be contrary to public policy, or where the requesting State has not exhausted reasonable measures of collection at home). This addition creates a treaty-level mechanism for cross-border collection of tax debts while preserving important procedural and sovereignty safeguards.

Finally, Article 4 of the Amending Protocol sets out the entry into force and temporal application. Each Party was required to notify the other, through diplomatic channels, that it had satisfied its domestic legal requirements for giving effect to the Protocol. The Protocol entered into force on the later of those notifications—26 June 2025 in this instance—and its provisions have differing temporal effects: the changes relating to criminal tax matters take effect on the date of entry into force, whereas the other changes in Articles 1–3 apply only for taxable periods beginning on or after that date (or to charges to tax arising on or after that date where no taxable period exists). The Protocol was executed in multiple languages, with the English text to be operative in case of divergence. These effectivity rules are important because they make the criminal-matters changes operative immediately on entry into force while limiting other changes to future taxable periods, avoiding retroactive extension to closed years.

Taken together, the Amending Protocol (now given effect in India by Notification S.O. 5074(E)) modernises the India–Belgium tax treaty by clarifying who acts as competent authority, expressly adding criminal tax matters as a treaty category, expanding and updating the exchange-of-information rules (including removing certain secrecy obstacles and affirming an obligation to use information-gathering measures on request), and creating a framework for cross-border assistance in collection of tax claims subject to safeguards. The Protocol's staged entry-into-force rules mean that criminal tax cooperation became effective immediately on the Protocol's entry into force, while other provisions apply to taxable periods beginning on or after that date. The full text of the notification and the Annexure (the Amending Protocol) are contained in the official Gazette notification you provided.

Top Trends

- Official circular texts should anchor all client deadline communications.
- Use CBDT indexes to avoid outdated references in filings and memos.
- Audit teams should verify DIN on all key notices as standard practice.
- Refund timeliness rulings can be used to set escalation SLAs internally and with departments.
- Assess limitation defenses for section 74 notices lacking fraud or suppression.
- Preserve journey logs and e-way bill data to defend against detention penalties.
- Build a Pillar Two compliance matrix per jurisdiction with filing/ payment vectors.
- Subscribe to practitioner digests to capture weekly micro-changes efficiently.
- Integrate CPI/WPI trends into procurement and pricing before December orders.
- Align production planning with IIP signals where manufacturing exposures are material.

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Top Trends

- Review hedging and settlement schedules with reserves and INR conditions in view.
- Recognize added volatility risk from U.S. inflation data gaps.
- Use the Fed's runoff halt date as a planning anchor for December liquidity.
- Treat October GST performance as a benchmark for November compliance volumes.
- Integrate IMS feeds into reconciliation dashboards for import-heavy clients.
- Push aged GST returns in November to avoid time-bar fallout.
- Standardize MSME onboarding scripts to reflect automated registration steps.
- Monitor CBIC instructions that may follow GoM recommendations.
- Lock filing plans to the official extensions and recheck mid-month updates before submission.

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