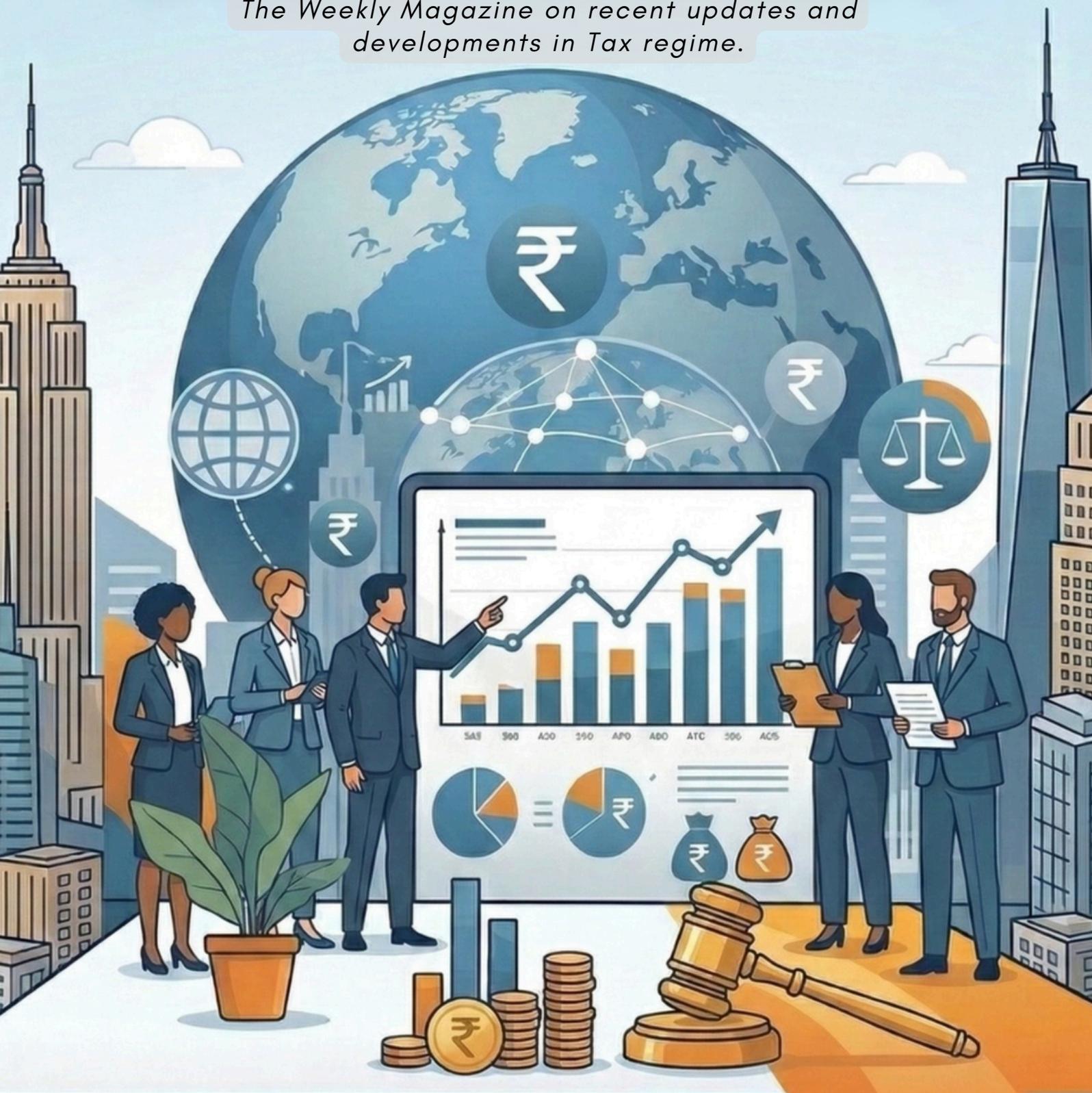


FEB 2026 | 3RD & 4TH WEEK

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THE TAXWEEKLY MAGAZINE

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 - Whether, upon holding Section 74 inapplicable, the Appellate Authority could determine liability u/s 73 instead of remanding the matter to the Proper officer u/s 75(2) ?
 - Whether the GST Appellate Tribunal under Section 112 has jurisdiction to examine questions of fact ?
 - Whether the taxpayer should be permitted to rectify return discrepancies arising from timing differences & credit note adjustments ?

Professional Tax Amendment in Maharashtra - Practical Analysis for Taxpayers and Professionals

The Government of Maharashtra recently issued an important amendment to the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 through the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2026. This amendment primarily modifies Rule 11, which governs the time limit for payment of Professional Tax by employers.

Notification dated Feb 28th, 2026

1. What the Amendment Says

Earlier, under Rule 11 of the Professional Tax Rules, employers who deducted Professional Tax from employees were required to deposit the tax by the end of the month following the salary month. For example, Professional Tax deducted for February could be paid up to 31st March.

The recent amendment has modified this timeline. The rule now replaces “31st March” with “15th March” and similarly substitutes the phrase “last date” with “15th day” in the relevant illustrations.

In practical terms, this means that the due date for depositing Professional Tax deducted from employees is now the 15th day of the following month instead of the last day of the month.

2. Applicability : PTRC vs PTEC

It is important to clarify that this amendment relates only to PTRC (Professional Tax Registration Certificate) holders.

PTRC applies to employers who deduct Professional Tax from salaries of employees.

The amendment does not affect PTEC (Professional Tax Enrollment Certificate) holders. Persons enrolled under PTEC - such as professionals, traders, consultants, and proprietors - continue to pay ₹2,500 annually with the due date of 30 June.

3. Reason Behind the Amendment

The amendment appears to be driven by administrative and fiscal considerations.

Under the earlier rule, employers could deposit February Professional Tax up to 31 March, which is the last day of the financial year. Payments made on that day sometimes created difficulties in revenue accounting because bank settlements and treasury postings could spill into the next financial year.

- proper accounting of revenue within the FY
- reduced last-day rush on government portals
- better reconciliation and monitoring by the tax department

4. Increased Enforcement Through Data Analytics

Another development occurring simultaneously is the increased issuance of notices by the Department. **In recent months, many taxpayers have received notices asking them to obtain Professional Tax registration and pay tax.**

These notices are largely generated through data analytics, where the department compares: GST registrations and Professional Tax registrations

However, it is important to understand that GST registration alone does not automatically create Professional Tax liability.

6. Determining Actual Professional Tax Liability

Liability under the Professional Tax Act arises only when a person falls within the categories specified in Schedule I of the Act.

In simple language:

- PTRC liability : when a business employs staff whose salaries attract Professional Tax.
- PTEC liability : when a person carries on a profession, trade, or business in their individual capacity.

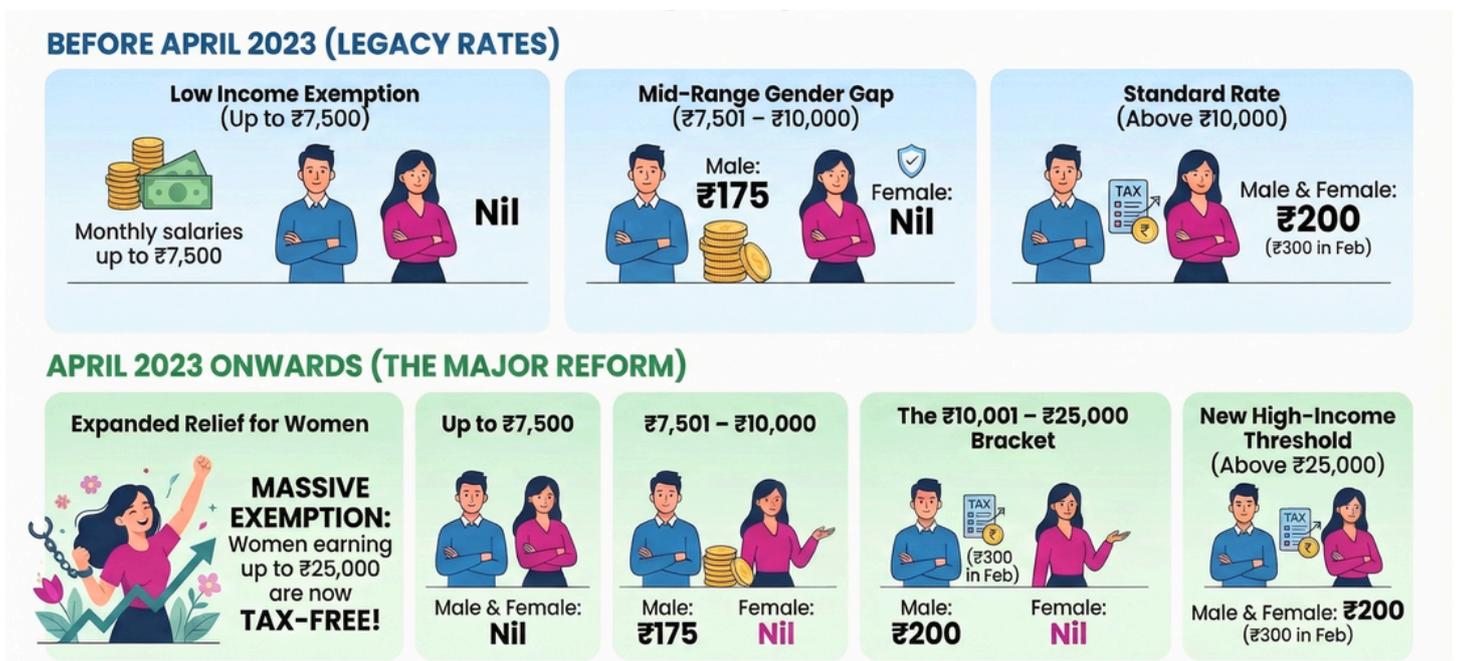
Each case must be analysed based on actual facts rather than GST turnover alone.

5. Constitutional Basis of Professional Tax

Professional Tax is levied under Entry 60 of the State List in the Seventh Schedule of the Constitution of India, which authorizes states to levy:

“Taxes on professions, trades, callings and employments.”

This means the tax is imposed on the activity of profession or employment, not on business turnover. Therefore, the mere existence of GST registration cannot automatically establish Professional Tax liability.



Facility for Withdrawal from Rule 14A

You can opt for Rule 14A registration when your expected monthly GST output tax liability on supplies to registered persons does not exceed ₹2.5 lakh. It is a simplified and faster GST registration option for small taxpayers, where registration may be granted quickly after Aadhaar authentication and risk check.

GSTN Advisory dated Feb 21st, 2026

What is the "Facility for Withdrawal from Rule 14A"?

This is a new online feature on the GST Portal that allows eligible taxpayers to opt out or withdraw from the option they previously chose under Rule 14A of the CGST Rules. To do this, taxpayers must file Form GST REG-32.

Who is eligible to use this facility?

This facility is available to active taxpayers who are currently registered under Rule 14A. If you are not registered under this specific rule or if your registration is not active, the link for withdrawal will not be visible to you on the portal.

What are the requirements before I can file the application?

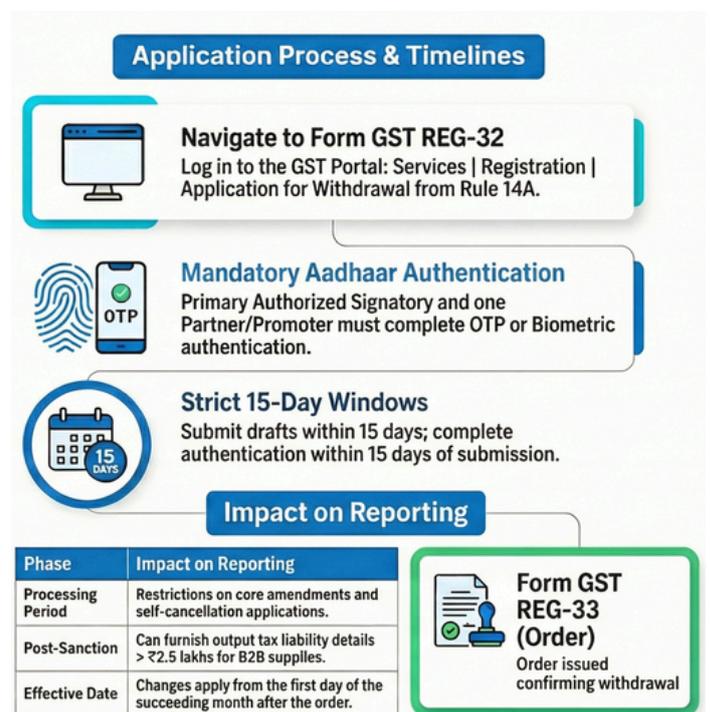
- If filing before April 1, 2026: You must have furnished returns for at least three months.
- If filing on or after April 1, 2026: You must have furnished returns for at least one tax period.
- General Rule: All returns due from your effective date of registration until the date you file the withdrawal application must be completed.

Are there any restrictions while the application is being processed?

While your withdrawal application is being processed, you are not allowed to file for core amendments or self-cancellation of your registration.

What happens after the withdrawal is approved?

Once you receive an order in Form GST REG-33 allowing your withdrawal, you will be able to furnish details of output tax liability for supplies exceeding Rs. 2.5 lakhs. This change takes effect from the first day of the month following the month in which the order was issued.



Is the CCFS-2026 the ultimate "Clean Slate" opportunity for your company?

General Circular No. 01/2026 Dated 24th Feb 2026

What is the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)?

The CCFS-2026 is a one-time opportunity introduced by the MCA to help companies complete their pending annual filings or to formally close/become dormant at a significantly reduced cost. It aims to improve the accuracy of the corporate registry and support "ease of doing business" for entrepreneurs and MSMEs.

When will this scheme be active?

It will come into force on April 15, 2026, and will remain open until July 15, 2026.

Why was this scheme introduced?

Normally, companies that delay filing their annual returns or financial statements must pay an additional fee of ₹100 per day, which has no upper limit. Many companies, especially smaller ones and MSMEs, have faced a heavy financial burden due to these accumulated fees. This scheme allows them to clear their records without paying the full penalty.

Who is NOT allowed to use this scheme?

- Companies already facing final notices for striking off their names by the Registrar.

- Companies that have already applied for striking off or dormant status before the scheme started.
- Companies that have been dissolved through amalgamation.
- Vanishing companies

What are the financial benefits of the scheme?

- **Complete Pending Filings:** Pay the **normal filing fee plus only 10% of the total additional fees** that would usually be due for the delay.
- **Declare as a 'Dormant Company':** If a company is inactive but wants to remain on the register with minimal requirements, it can file e-form MSC-1 by **paying only half (50%) of the normal fee.**
- **Strike Off/Close the Company:** If a company wants to shut down, it can file e-form STK-2 by **paying only 25% of the usual filing fees.**

Which forms are covered under scheme?

- Annual Filings: MGT-7, MGT-7A (Annual Returns) and AOC-4 (Financial Statements), ADT-1 (Auditor appointment), FC-3, FC-4
- Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B

Does the scheme offer protection from legal penalties?

Yes, the scheme provides immunity from certain penalties:

- No penalties will be charged for delayed annual filings if they are filed before an adjudication notice is issued or within 30 days of such a notice.
- Immunity is also granted against prospective prosecution or penal action for forms like ADT-1, provided no legal proceedings have already started before the filing.

Note: If a penalty has already been officially ordered by an officer before the filing, or if the 30 day notice period has expired, the company must still pay those specific penalties.

What happens if a company does not use this scheme?

Once the scheme ends on 15th July 2026, the Registrars of Companies are instructed to take necessary legal action against all companies that remain in default and did not take advantage of this facilitation

CCFS-2026: The Corporate Compliance Reset

Ministry of Corporate Affairs introduces a one-time opportunity for over **20 lakh** active companies to regularize filings, clear backlogs, or exit the corporate registry with significantly reduced fees and legal immunity from April to July 2026.

STRATEGIC COMPLIANCE OPTIONS

- Option 1: Complete Pending Filings**
Pay only 10% of the standard additional fees for overdue annual returns and financial statements.
- Option 2: Transition to Dormancy**
Obtain "Dormant Company" status by paying only half of the normal filing fee for e-form MSC-1.
- Option 3: Official Company Closure**
Apply for a formal strike-off via e-form **STK-2** at just 25% of the standard filing fee.

CRITICAL TIMELINE & LEGAL IMMUNITY

The diagram shows a horizontal timeline from April 15, 2026, to July 15, 2026. Above the timeline, a bar indicates the 'THREE-MONTH ACTION WINDOW'. Below the timeline, several bars represent different filing and fee reduction periods, including 'Overdue Annual Filings', 'Dormancy (MSC-1)', and 'Strike-off (STK-2)'. A vertical line marks the end of the scheme on July 15, 2026.

THREE-MONTH ACTION WINDOW

The scheme is active strictly from April 15, 2026, through July 15, 2026.

STATUTORY IMMUNITY GRANTED

No penalties under Sections 92 or 137 will be levied for filings made under this scheme.

WIDE FORM APPLICABILITY

Covers essential forms including **MGT-7**, **MGT-7**, **AOC-4**, **ADT-1**, and various **Companies Act 1936** legacy forms.

COMPLIANCE FEE REDUCTION

ACTION TYPE	STANDARD ADDITIONAL FEE	CCFS-2026 FEE RATE
Overdue Annual Filings	₹100 per day (unlimited)	10% of total accrued fee
Dormancy (MSC-1)	Full Normal Fee	50% of Normal Fee
Strike-off (STK-2)	Full Filing Fee	25% of Filing Fee

Can Goods Be Detained Without Valid Confiscation?

M/S. Authentic Metals vs The Enforcement Officer

WRIT PETITION (Civil) No. 881 of 2026 - Order dated : 20 February 2026

Kerala High Court

The petitioner challenged the continued detention of goods and conveyance under GST proceedings, contending that authorities failed to follow proper statutory procedure under Section 130 of the CGST Act. The issue revolved around whether goods could be retained without completing confiscation proceedings or granting provisional release. The High Court examined the scope of Section 130(2) and the legality of continued detention. The Court granted relief by directing compliance with statutory safeguards governing confiscation and provisional release.

Facts the Case

The petitioner is a registered dealer engaged in the business of metals. Goods in transit were intercepted by the Enforcement Officer under the GST regime.

Alleging contravention of GST provisions, authorities initiated proceedings under Section 130 of the CGST Act (confiscation). Despite initiation of proceedings, the goods and vehicle were continued to be detained without concluding confiscation proceedings or granting provisional release. He petitioner approached the High Court challenging the legality of such continued detention.

The factual matrix unfolds from the petitioner's transportation of copper scrap on 25 November 2025 accompanied by valid invoice and e-way bill, when the vehicle was intercepted by the CGST Enforcement Squad.

Pursuant to inspection, the enforcement officer issued notices in MOV-1, MOV-2 and MOV-4 forms under the GST detention/confiscation procedure, and on 3 December 2025, a Form GST MOV-10 was issued proposing confiscation of both the goods and the conveyance under Section 130 of the CGST Act along with a fine of ₹18,92,053 and penalty. The petitioner responded by denying any irregularity, sought cross-examination of witnesses, urged compliance with mandatory procedure, and paid the entire amount of fine proposed in DRC-03 in lieu of confiscation.

Despite such payment, the authorities retained the goods and denied provisional release pending adjudication. Dissatisfied with this course of action and asserting infringement of statutory rights and Articles 14, 19(1)(g) and 300A of the Constitution, the petitioner filed WP(C) No. 881 of 2026 challenging the legality of the show cause notice, detention and continuing custody of goods.

Grounds of the case:

At the heart of the dispute was the interpretation of Section 130(2) of the Central Goods and Services Tax Act, 2017, which was invoked by the petitioner as authorizing release of goods upon payment of fine in lieu of confiscation during adjudication of confiscation proceedings. The petitioner placed reliance upon precedents, including a prior High Court judgment in *Sales Tax Officer v. Y. Balakrishnan* (RP No. 630/2021), to support the proposition that provisional release is permissible on payment of fine.

In contrast, the respondents defended that Sec 130(2) does not provide for provisional release at the pre-confiscation stage; instead, it contemplates release only after a final confiscation order has been passed in accordance with Section 130(7), and that the goods in question could legally be retained under the statutory scheme.

Questions were also raised about compliance with procedural safeguards u/s 129 (which explicitly deals with detention and seizure in transit) & applicability of statutory detention timeline.

Observations of the court:

After hearing submissions, the High Court undertook a detailed analysis of the statutory scheme governing detention, seizure and confiscation under the CGST Act. The Court observed that the amended provisions no longer support the earlier position whereby provisional release could be equated with release on payment of fine before final confiscation.

Although Section 130(2) allows payment of a fine in lieu of confiscation, it does not, by its express terms or necessary implication, empower authorities to release goods provisionally pending adjudication. The Court further noted that the statutory scheme expressly provides provisional release in Section 67(6) but such provision is conspicuously absent in Section 130; hence, courts cannot engraft such a power where the legislature has omitted it.

Additionally, the Court held that without issuance of a valid detention order under Section 129 and compliance with procedural timelines, the retention of goods pending confiscation was not authorized, as detention interferes with property rights protected under Article 300A of the Constitution.

Judgement :

The Court directed the respondents to release the goods and conveyance forthwith upon the petitioner furnishing a simple bond, as the retention without a proper detention order was not sustainable under the Act. However, the confiscation proceedings under Section 130 were permitted to continue, and the petitioner's rights to raise all contentions in those proceedings were expressly left open for determination by the competent authority in accordance with law. Importantly, the Court declined to grant provisional release on payment of proposed fine under Section 130(2), reaffirming that such relief is not envisaged by the statute prior to a final confiscation order.

Are Directors or Employees personally Liable for GST Fraud?

Amit Manilal Haria & Ors. v. Joint Commissioner, CGST & Central Excise & Anr.

WRIT PETITION No. 5001 of 2025 - Order dated : 25th Feb 2026

Bombay HC

The present writ petition arose from an Order-in-Original dated 1st Feb 2025 whereby penalties of Rs 1,33,60,60,889/- each were imposed upon the petitioners, who were senior officers of M/s. Shemaroo Entertainment Ltd., under Section 122(1A) of the CGST Act. The High Court was called upon to examine whether such penalties could be sustained against company officials in their individual capacity and whether the jurisdictional requirements of Section 122(1A) were fulfilled.

Facts the Case

The brief controversy centered around the imposition of massive personal penalties upon the Chief Financial Officer, Chief Executive Officer, and Joint Managing Director of the company, on allegations that the company had availed and passed on ineligible input tax credit by way of fake invoices without actual supply.

The impugned order treated the petitioners as liable under Section 122(1A) on the premise that they were instrumental in the alleged transactions. The cumulative penalty imposed upon the three individuals exceeded ₹400 crores.

Facts of the case:

Investigation proceedings were initiated following search actions under Section 67(2) of the CGST Act in September 2023. Statements of various persons were recorded and the petitioners were arrested under Section 132 of the Act, though subsequently granted bail.

A show cause notice dated 2 August 2024 was issued to the company alleging wrongful availment and passing on of ITC for the period 2017–2018 to 2021-2022. Separate notices were also issued to the petitioners proposing penalty under Section 122(1A). After adjudication, the Joint Commissioner confirmed penalties equivalent to the alleged fake ITC against each petitioner.

Grounds and Observations of Court :

- The Court analyzed the definitions of “person” under Section 2(84) and “taxable person” under Section 2(107) of the CGST Act.
- It noted that Section 122(1) expressly applies to a “taxable person” and that sub-section (1A) must be read conjunctively with clauses (i), (ii), (vii), and (ix) of sub-section (1).
- The Court emphasized that Section 122(1A) contains a twofold requirement: the person must retain the benefit of the impugned transaction and the transaction must have been conducted at such person’s instance.

The petitioners contended that they were merely employees of the company and were not taxable persons in their individual capacity. They further argued that Section 122(1A), introduced with effect from 1 January 2021, could not be retrospectively applied to periods prior thereto, in view of Article 20(1) of the Constitution of India.

The petitioners relied heavily on the earlier decision of the Bombay High Court in *Shantanu Sanjay Hundekari v. Union of India*, wherein personal penalties imposed upon employees under Section 122(1A) were quashed, a decision later affirmed by the Supreme Court.

The Revenue, on the other hand, argued that Section 122(1A) uses the expression “any person” and therefore extends beyond taxable persons. It was contended that the petitioners, being in control and management of the company, had orchestrated the transactions and were therefore liable. The Revenue also raised the objection of alternate remedy.

The High Court rejected the Revenue’s contentions and held that the legislative intent of Section 122(1A), when read harmoniously with Section 122(1), makes it applicable only in circumstances involving a taxable person.

The Court reiterated that sub-section (1A) cannot be divorced from sub-section (1), and the expression “any person” must be interpreted contextually.

The Court further held that no principle of vicarious liability can be read into Section 122 or 137 of the CGST Act. It found no material demonstrating that the petitioners personally retained any benefit from the alleged transactions. Consequently, the essential jurisdictional ingredients of Section 122(1A) were absent.

On the issue of retrospectivity, the Court observed that Section 122(1A) came into force on 1 January 2021 and could not be applied to alleged acts committed prior thereto. Relying upon Article 20(1) of the Constitution, the Court held that penal provisions cannot operate retrospectively. Therefore, even on this ground, the impugned order was unsustainable for the period prior to 1 January 2021.

Judgement:

The Court concluded that the show cause notices and the consequential Order-in-Original, insofar as they pertained to the petitioners, were without jurisdiction and illegal. The writ petition was accordingly allowed, and the impugned order was quashed to the extent it imposed penalties upon the petitioners.

In its first order, GSTAT examined several pivotal legal issues.

M/s Sterling & Wilson Pvt. Ltd. v. Commissioner, Odisha Commissionerate of CT & GST & Others

Appeal No. APL/1/PB/2026 - Order dated : 11th Feb 2026

GST Appellate Tribunal (Principal Bench)

The GST Appellate Tribunal examined whether tax demand could be sustained merely on the basis of mismatch between GSTR-1 and GSTR-3B without proper verification of reconciliation and supporting documents. The Tribunal observed that the First Appellate Authority itself recorded absence of fraud or suppression, thereby making Section 74 inapplicable. Holding that the issue required factual re-examination of reconciliation statements, credit notes and advances, the Tribunal set aside the orders and remanded the matter to the Proper Officer for fresh adjudication under Section 73.

Issues of the case :

1. Whether the mismatch between GSTR-1 and GSTR-3B, in the absence of fraudulent intent or suppression, can be sustained under Section 74 of the CGST Act 2017 ?
2. Whether, upon holding Section 74 inapplicable, the Appellate Authority could determine liability u/s 73 instead of remanding the matter to the Proper officer u/s 75(2) ?
3. Whether the GST Appellate Tribunal under Section 112 has jurisdiction to examine questions of fact ?
4. Whether the taxpayer should be permitted to rectify return discrepancies arising from timing differences & credit note adjustments ?

Facts of the case:

The appellant, M/s Sterling & Wilson Pvt. Ltd. is engaged in engineering, procurement and construction (EPC) services and is registered under GST.

For the FY 2018-19, the department alleged that the appellant disclosed higher outward tax liability in GSTR-1 (₹31,36,18,763) than the liability declared in GSTR-3B (₹31,09,12,131), resulting in an alleged short payment of ₹27,06,634 under CGST and SGST combined.

On this basis, the Proper Officer initiated proceedings under Section 74 of the CGST Act, alleging suppression of facts and issued a demand order including tax, interest and equivalent penalty. The adjudicating authority confirmed tax of ₹27,06,634 along with interest and penalty aggregating to approximately ₹65,17,849.

The appellant preferred a first appeal before the Additional Commissioner (Appeals), who partly allowed the appeal by holding that fraud or suppression was not established, thereby converting the proceedings from Section 74 to Section 73, reducing the penalty to 10% of the tax amount while confirming tax and interest liability.

Dissatisfied with the continuation of the demand despite reconciliation explanations, the appellant filed a second appeal before the GST Appellate Tribunal under Section 112 of the CGST Act.

Grounds of the case:

The appellant contended that the alleged mismatch between GSTR-1 and GSTR-3B was not due to suppression of turnover but arose from credit notes, advance adjustments and timing differences between tax periods. It was argued that these transactions were properly recorded in books of account and reflected in supporting documents such as invoices, debit notes and credit notes, and therefore the demand raised solely on return mismatch was erroneous.

The appellant further argued that once the appellate authority itself accepted that no fraudulent intent existed, the proceedings under Section 74 ought to have been entirely dropped. It was also submitted that the reconciliation statements submitted by the appellant were not properly examined by the authorities and that the demand was confirmed without verifying the genuineness of the supporting documents.

The revenue authorities, on the other hand, maintained that the taxpayer failed to properly reconcile the discrepancy between statutory returns and also failed to demonstrate that the corresponding input tax credit passed on to recipients had been reversed when credit notes were issued.

Landmark Ruling: GSTAT Analysis – M/s Sterling & Wilson Pvt. Ltd. v. Commissioner



The Initial Dispute & Allegations

GSTR-1 Liability ₹31.36 Cr Higher liability	?	GSTR-3B Liability ₹31.09 Cr Lower liability
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₹27.06 Lakh Mismatch Identified

Department alleged short payment due to GSTR-1 showing higher liability than GSTR-3B for FY 2018-19.

Aggressive Invocation of Section 74

Proper Officer alleging "suppression of facts," leading to a total demand of ₹65,17,849 (Tax, Interest, 100% Penalty).

The First Appeal Shift

Additional Commissioner (Appeals) ruled fraud/suppression NOT established, converting case to Section 73 (non-fraud), but still confirmed tax and interest.

GSTAT's Four Pivotal Rulings

Inapplicability of Section 74

Definition

Since First Appellate Authority already found no evidence of fraud or suppression, demand under Section 74 could not be sustained.

Mandatory Remand under Section 75(2)

Supporting Fact

First Appellate Authority not competent to finalize Section 73 liability themselves; must remand matter to Proper Officer for re-determination.

GSTAT vs. High Court Jurisdiction

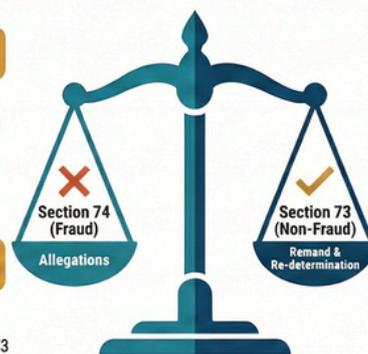
Comparison

Tribunal clarified its jurisdiction is wider than High Court's; has specific authority to examine both questions of fact and law under Section 112.

Valid Reasons for Return Mismatches

Example

Tribunal recognized discrepancies often arise from credit notes, advance adjustments, and timing differences, rather than intentional tax evasion.



The Final Judgment

Orders Set Aside and Matter Remanded

GSTAT quashed previous orders and sent the case back to the Proper Officer for fresh adjudication under Section 73.

Opportunity for Rectification

Appellant is permitted to file fresh reconciliation statements and supporting documents to explain return discrepancies during the remand process.



Judgment:

In response to issue no 1:

The GST Appellate Tribunal held that the First Appellate Authority itself recorded a categorical finding that fraud, suppression or wilful misstatement was not established, and therefore the invocation of Section 74 was not justified.

In response to issue no 2:

Tribunal observed that the First Appellate Authority was not competent to itself finally determine the tax liability under Section 73. Instead, the matter should have been remitted to the Proper Officer for re-determination in accordance with law.

In response to issue no 3:

The Tribunal clarified that the jurisdiction exercised by the GST Appellate Tribunal u/s 112 of the CGST Act is wider than the limited jurisdiction exercised by the High Court in second appeals under Section 100 of the CPC.

The Tribunal held that it is empowered to examine both questions of fact and questions of law, and therefore it is competent to evaluate reconciliation statements, documentary evidence and factual discrepancies arising from statutory returns.

In response to issue no 4:

The Tribunal directed that the matter be reconsidered by the Proper Officer and permitted the appellant to file appropriate amendments and supporting documents within the prescribed time.



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