



E-NEWSLETTER

DECEMBER 22



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ONE EARTH • ONE FAMILY • ONE FUTURE



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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Chairperson's Message



CA. Jitendra Saglani

Know books know life..... no books no life

Mr. Shailesh Sagparia (Life Coach & Motivational Speaker)

At the outset, I wish each and every stakeholder a very happy & prosperous new calendar year 2023. The opening to this brand-new year has happen with a bang. You may be thinking what's the bang news? Well, the enthralling news is India is going to lead the G-20 Summit!

India's presidency of G-20 summit under the able leadership of our Hon. Prime Minister would go miles not just for the country but also for the profession. The theme of this year at G-20 summit is "Vasudev Kutumbhakam – One Earth, One Family, One Future." The theme itself speaks volumes about the vision of our beloved Prime Minister and it would create an everlasting impact on the nations involved in this G-20 Summit.

The flagship event of 2022 of ICAI, the World Congress of Accountants concluded in the month of Nov on extremely dazzling note wherein a record attendance of over 7000+ physical participants and 3000+ virtual delegates was witnessed. The event carved a niche for itself with 40 sessions in 4 days on theme building trust enabling sustainability. The event witnessed deliberations from speakers from likes of Shri Om Birla, Mrs. Nirmala Sitharaman, Mr. Piyush Goyal, Mr. Gautam Adani, Mr. Deepak Parekh, Mr. Suresh Prabhu, Pujya Dr. Gnanvatsal Swamiji, Swami Ramdev, Mr. Devendra Fadnavis amongst others. It was one of the most celebrated event of the year and had contributed immensely in brand building of the noble profession of Indian Chartered Accountants the world over.

Friends, reading is a habit which most of us have in our wish-list. To be a good learner one should be a good listener & avid reader. To inculcate this habit of reading, one should spare out just 10 mins from his daily routine as consistency is the key. Dwayne Johnson quotes "Success isn't always about greatness. It's about consistency." To be successful in each and every walk of life one must be consistent, be it reading or be it anything else.

While the curtains for the year 2022 have come down, my heart goes out to convey heartfelt thanks to each and every member and stakeholder who has contributed towards releasing the newsletters month on month and made this journey of communicating with you all a memorable one. I thank each and every contributor of this edition in specific for their very knowledgeable reads and hope every member enjoys and takes utmost benefit.

Happy Reading
Happy Learning



Joint Editor's Message



CA. Yash Verma

From the Balance sheet of humanity to the Profit & Loss account of emotions, I am all in good books. I am a Chartered Accountant

With this quote, Nagpur Branch of ICAI wishes all members and stake holders a very Happy New Year 2023. While pursuing CA profession we are always taught to be a good professional and that's why, I began with this quote.

Now that we have come to end of calendar year 2022, most of our professional assignments relating to regular taxation matters are over. I firmly believe that most of you have successfully accomplished the same and have welcomed the New Year 2023 very happily.

Now, in my opinion, our focus should shift to following things-

- a) Collection of tax audit fees, if not done earlier;
- b) Collection of GST reconciliation (Form 9/9C) fees, if not done earlier;
- c) Audit u/s 61 of MVAT Act;
- d) Attending faceless income Tax scrutinies;
- e) Attending appeals – both Income Tax & GST;
- f) Filing of updated Income Tax returns, if required;

Regarding ITR- U:

The Finance Act, of 2022 introduced new ITR filing facility known as an updated return. A new sub-section 8(A) was added to Section 139 of the Income Tax Act for this purpose. This new section provides the chance to update your ITR within two years. Any person who has made an error or omitted certain income details in original return of income, or belated return, or revised return can file ITR-U. Two years will be calculated from the end of the year in which the original return was filed. ITR-U was introduced to optimise tax compliance by taxpayers without provoking legal action. A taxpayer can now file an updated return for the period from AY 2020-21. The I-T department has also enabled ITR-U returns for the AY 2022-23 (FY 2021-22).

Tutorials Available at Income Tax Portal:

Various types of tutorials are available on portal of income tax. Such tutorials provide insight to various practical issues and provide solutions on the same.. For the benefit of members, I am providing the link as under-

<https://incometaxindia.gov.in/Pages/tax-services.aspx>

Further FAQs are also available. Link for such FAQs is

<https://incometaxindia.gov.in/Pages/faqs.aspx?k=FAQs%20on%20Provisions%20useful%20for%20non%20residents>



Joint Editor's Message

Whats New-

Following circulars / notifications have been issued by CBDT which should be kept in our mind as professionals-

Circular No. 25/2022 : Clarification for the purposes of clause (c) of Section 269ST of the Income-tax Act, 1961 in respect of dealership/distributorship contract in case of Co-operative Societies 30 December 2022

Circular No. 24/2022 : Income-tax deduction from salaries during the Financial Year 2022-23 under section 192 of the Income-tax Act, 1961 17 December 2022

Notification No. 3 of 2022 dated 12/12/2022:

Partial relaxation with respect to electronic submission of Form 10F by select category of taxpayers in accordance with the DGIT (Systems).

Notification No. 128 of 2022 dated 28/12/2022:

Regarding specified person for the purpose of sub-clause (iv) of clause (c) of the Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961

GST-

On GST front, following circulars/notifications have been issued recently-

Circular No. 183/20/2022-GST dated 27/12/2022:

Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19

Circular No. 184/20/2022-GST dated 27/12/2022:

Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017

Circular No. 185/20/2022-GST dated 27/12/2022:

Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation

Circular No. 186/20/2022-GST dated 27/12/2022:

Clarification on various issue pertaining to GST

Circular No. 187/20/2022-GST dated 27/12/2022:

Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016

Circular No. 188/20/2022-GST dated 27/12/2022:

Prescribing manner of filing an application for refund by unregistered persons

RBI:

Reserve Bank of India has issued various circulars and notifications during the month of December, 2022. Important communications from RBI from members' perspective are given as under-



Joint Editor's Message

Circular Number	Date Of Issue	Department	Subject	Meant For
<u>RBI/2022-2023/159</u>	30.12.2022	Department of Regulation	Individual Housing loans – Revised limits under four-tiered regulatory framework	All Primary (Urban) Co-operative Banks,
<u>DOR.CRE.REC.92/07.10.002/2022-23</u>				
<u>RBI/2022-2023/156</u>	16.12.2022	Internal Debt Management Department	Sovereign Gold Bond (SGB) Scheme 2022-23	Scheduled Commercial Banks (as per the list attached), Designated Post Offices (as per the list attached) Stock Holding Corporation of India Ltd, National Stock Exchange of India Ltd, Bombay Stock Exchange Ltd, Clearing Corporation of India Ltd.
<u>IDMD.CDD.No.S2581/14.04.05/2022-23</u>				
<u>RBI/2022-2023/155</u>	13.12.2022	Department of Regulation	Reserve Bank of India (Financial Statements - Presentation and Disclosures) Directions, 2021 - Disclosure of material items	All commercial banks
<u>DOR.ACC.REC.No.91/21.04.018/2022-23</u>				
<u>RBI/2022-2023/150</u>	08.12.2022	Department of Regulation	Review of SLR holdings in HTM category	All Commercial Banks
<u>DOR.MRG.REC.89/21.04.141/2022-23</u>				
<u>RBI/2022-2023/148</u>	07.12.2022	Department of Regulation	Change in Bank Rate	All Banks
<u>DOR.RET.REC.88/12.01.001/2022-23</u>				
<u>RBI/2022-2023/146</u>	01.12.2022	Department of Regulation	Revised Regulatory Framework for Urban Co-operative Banks (UCBs) – Net Worth and Capital Adequacy	All Primary (Urban) Co-operative Banks
<u>DOR.CAP.REC.No.86/09.18.201/2022-23</u>				
<u>RBI/2022-2023/144</u>	01.12.2022	Department of Regulation	Revised Regulatory Framework – Categorization of Urban Co-operative Banks (UCBs) for Regulatory Purposes	All Primary (Urban) Co-operative Banks
<u>DOR.REG.No.84/07.01.000/2022-23</u>				
<u>RBI/2022-2023/143</u>	01.12.2022	Department of Regulation	Review of norms for classification of Urban Co-operative Banks (UCBs) as Financially Sound and Well Managed (FSWM)	All Primary (Urban) Co-operative Banks
<u>DOR.REG.No.85/07.01.000/2022-23</u>				

Again, we wish you all a very happy new year and a happy Q4, since lots of target oriented work will be there in this period.

Note: Quote courtesy – Mr. Avinash Jeevan Dsouza, CAclubindia.



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Hindu Undivided Family – An Overview.

CA. Pravin Dhiran

A Hindu MALE can have two status for the purpose of taxation:

- (a) As Individual
- (b) As Hindu Undivided Family

He can also be Executor of estate of any person.

- ♦ The Property received under Hindu Succession Act is always received in INDIVIDUAL Capacity and you cannot form corpus of HUF with such property.
- ♦ However, by way of will, one can inherit property in the capacity of HUF.
- ♦ HUF is created by operation of LAW and not by ACT of parties. When a Hindu male marries, HUF is formed as per Hindu Law. However, Income-tax law requires that there should be at least two coparceners. So, for income-tax purpose, it is better to recognize HUF once a child is born.
- ♦ A male is Karta (Manager) of HUF. Wife is not coparcener. She is only a MEMBER. Any linear descendant (i.e. Son or Daughter) is a Coparcener. A child by birth automatically becomes a member and coparcener.
- ♦ A coparcener has right to ask for partition of HUF. A member cannot ask for partition. A girl child gets same rights as son in a HUF w.e.f. 09/09/2005 provided father and daughter both were alive on that date.
- ♦ An HUF is always of a MALE and not female. After death of male member, a female may become Karta.

CORPUS OF HUF:

The Corpus of HUF can be obtained –

- (a) Through a WILL
- (b) Through a GIFT

- ♦ Property received under a WILL is not taxable (Section 56 of Income-tax Act). Currently there is no ESTATE DUTY in India.
- ♦ Property received as GIFT is taxable if its value exceeds Rs.50,000/- (Section 56(2)(x) of IT Act). Gift should be from genuine sources, otherwise tax payable on the same as unexplained credit (u/s 68 & 115BBE) @ 78%.
- ♦ However, if property is received from relatives, it is not taxable. However, in case of HUF, relatives are its members only.
- ♦ As per section 64(2), if personal property is thrown into hotchpot of HUF without adequate consideration, the income from such property is clubbed in the hands of such Individual. However, income on income is not clubbed.
- ♦ HUF can do any business from its FUNDS. Even Commission business (Pucca Arhatia) is allowed provided it is actually carried out and is not just in the form of book entries (31st March Commission).
- ♦ HUF cannot do Profession as it requires special knowledge and skill which only individual can possess.
- ♦ Karta or members of HUF can take reasonable Salary from HUF Business.
- ♦ Share of Profit received by member from HUF is exempt under section 10(2) of Income-tax Act.

COPARCENR'S and THEIR RIGHTS:

Four generations of lineal descendants (SON) can be COPARCENERS of a person's HUF. Fifth generation can be MEMBER. However, after death of first generation, fifth generation can become COPARCENER.



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- ♦ Daughter's Children are not Coparcener's in their Maternal Grandfather's HUF. However, if daughter is not alive, they are eligible to get her share but they cannot ask for partition.
- ♦ Wife is only a MEMBER, but she gets equal share upon partition of HUF.
- ♦ After death of Karta, eldest child (son or daughter) becomes Karta. However, with consent of all members, any other adult member can be made KARTA.
- ♦ HUF never dies till it has at least one COPARCENER and one MEMBER

PARTITION OF HUF:

- ♦ Partition means the assets of HUF are distributed to its members. Like share of profit, the distribution of assets is usually done equally. However, members can mutually agree to make it uneven.
- ♦ After 31-Dec-1978, partial partition of HUF is not recognized and even if it is so done, the income will continue to be taxed in the hands of HUF. (Section 171(9) of Income-tax Act).
- ♦ Smaller HUF cannot be formed upon partition of HUF. Only complete partition is allowed.
- ♦ As per section 171 of Income-tax Act, intimation of partition need to be given to Assessing Officer. The AO shall invite objections from members of HUF and pass order of partition of HUF after which HUF will cease to exist for the purpose of Income-tax.
- ♦ A member's share in HUF upon partition is received in INDIVIDUAL capacity. If a member dies before

partition, his share will go to his legal heirs as per Hindu Succession Act, 1956 (again in their individual capacity). Also, one can write will for his SHARE in HUF property (and not entire HUF property).

- ♦ HUF cannot give GIFT as it will amount of partition of HUF. However, money can be spent or share of profit can be unevenly distributed for any person. Gift can be made for Pious purpose only.

MISCELLANEOUS ISSUES:

- ♦ Immovable property would always be in the name of Karta/ Member and not in HUF name. However, funds should come from HUF to call it as HUF property.
- ♦ In case of death of Husband, when child is minor, wife will not become karta but she will act as manager till one child becomes adult. HUF will continue.
- ♦ HUF can accept GIFT.
- ♦ HUF can raise LOAN.
- ♦ A member can relinquish his share in HUF property. No tax effect upon such relinquishment as it is kind of gift.
- ♦ HUF can have bank accounts.
- ♦ For obtaining PAN for HUF, details of member's on Rs.100 stamp, PAN and Aadhar of Karta are required.
- ♦ Tax Rates, Income-tax Returns, Tax Audit and all other provisions for HUF are almost same as Individuals barring a few. (e.g. Rebate under section 87A is available to Individuals only)



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Pradhan Mantri Kisan SAMPADA Yojana

CA. Yashwant Bhojwani

The importance of food is obvious and essential. Healthy food provides us the nutrients and energy to develop and grow, be active and healthy, to move, play, work, think and learn.

Even in our scriptures and literatures we find the mention of food and its importance.

In Bhagwad Geeta Shri Krishna Says:-

आयुःसत्त्वबलारोग्य सुखप्रीतिविवर्धनः ।
रस्याः स्निग्धाः स्थिरा हृद्या आहाराः सात्त्विकप्रियाः ॥ १७-८॥

“For the man who is pure in heart and mind, the only foods that are dear to Him are pure foods that promote good health, mental power and physical strength, vitality, joy and cheerfulness in life. These are foods which have good taste, that are soothing and nourishing for the body, and which makes a man's heart content.”

We know how important the food is for life and more specifically in India where major occupation is agriculture food is not only life but lifestyle in India.

With India moving from a position of scarcity to surplus in terms of food production, the opportunities for increasing food processing levels are innumerable. India's food processing sector, in recent years, has been known for its high-growth and high-profits, thus, increasing its contribution to the world food trade every year.

Currently, India is processing less than 10 %¹ of its agricultural output, thus, presenting immense opportunities for increasing these processing levels and leading to investments in this sector. With agriculture and its allied sectors being the largest source of livelihoods in India, 70 %² of its rural households still depend primarily on agriculture for their livelihood. Thus, this sector provides a huge employment generation potential as well. The food processing sector

has been acknowledged as a high priority industry by the government of India and is currently being promoted with various fiscal reliefs and incentives.

Pradhan Mantri Kisan SAMPADA Yojana

Government of India (GOI) is Operating a Central Sector Scheme – Pradhan Mantri Kisan SAMPADA Yojana (Scheme for Agro-Marine Processing and Development of Agro-Processing Clusters)

PM Kisan SAMPADA Yojana is a comprehensive package which is result in creation of modern infrastructure with efficient supply chain management from farm gate to retail outlet. It will not only provide a big boost to the growth of food processing sector in the country but also help in providing better returns to farmers and is a big step towards doubling of farmers income, creating huge employment opportunities especially in the rural areas, reducing wastage of agricultural produce, increasing the processing level and enhancing the export of the processed foods.

The following schemes are implemented under PM Kisan SAMPADA Yojana :

- ♦ Integrated Cold Chain and Value Addition Infrastructure
- ♦ Creation/ Expansion of Food Processing/ Preservation Capacities (Unit Scheme)
- ♦ Infrastructure for Agro-processing Clusters
- ♦ Food Safety and Quality Assurance Infrastructure
- ♦ Operation Greens

Details of each scheme described given below:

- **Integrated Cold Chain and Value Addition Infrastructure**



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❖ Objective :

The objective of the Scheme of Cold Chain, Value Addition and Preservation Infrastructure is to provide integrated cold chain and preservation infrastructure facilities, without any break, from the farm gate to the consumer. It covers creation of infrastructure facility along the entire supply chain viz. pre-cooling, weighing, sorting, grading, waxing facilities at farm level, multi product/ multi temperature cold storage, CA storage, packing facility, IQF, blast freezing in the distribution hub and reefer vans, mobile cooling units for facilitating distribution of horticulture, organic produce, marine, dairy, meat and poultry etc. The scheme allows flexibility in project planning with special emphasis on creation of cold chain infrastructure at farm level.

The integrated cold chain project is set up by Partnership / Proprietorship Firms, Companies, Corporations, Cooperatives, Self Help Groups (SHGs), Farmer Producer Organizations (FPOs), NGOs, Central / State PSUs, etc. subject to fulfilment of eligibility conditions of scheme guidelines.

❖ Project Components :

The scheme aims to facilitate the establishment of a strong cold chain facility for agricultural, horticultural, dairy, fish & marine, poultry & meat products by establishing linkage from farm gate to the consumer, end to end, to reduce losses through efficient storage, transportation and minimal processing. The different components of the Cold Chain projects are as under:

- **Minimal Processing Centre at the farm level and centres** is to have facility for weighing, sorting, grading waxing, packing, pre-cooling, Control Atmosphere (CA)/ Modified Atmosphere (MA) cold storage, normal storage and Individual Quick Freezing (IQF).
- **Mobile pre-cooling vans** and reefer trucks.
- **Distribution hubs** with multi products and multi Control Atmosphere (CA)/ Modified Atmosphere(MA) chambers/ cold storage/ Variable Humidity Chambers, Packing facility, Cleaning in Process (CIP) Fog treatment, Individual Quick Freezing (IQF) and blast freezing.

❖ Irradiation facility.



❖ Pattern of Assistance

Financial assistance (grant-in-aid) under the scheme is limited to a maximum of Rs 10 crore per project in relation to technical civil works and eligible plant & machinery subject to the following:

- For storage infrastructure including Pack House and Pre cooling unit, ripening chamber and transport infrastructure, grant-in-aid @ 35% for General Areas and @ 50% for North East States, Himalayan States, ITDP Areas & Islands, of the total cost of plant & machinery and technical civil works will be provided.
- For value addition and processing infrastructure including frozen storage/ deep freezers associated and integral to the processing, grant-in-aid @ 50% for General Areas and @ 75% for North East States, Himalayan States, ITDP Areas & Islands, will be provided.
- For irradiation facilities grant-in-aid will be provided @ 50% for General Areas and @ 75% for North East States, Himalayan States, ITDP Areas & Islands.

➤ Creation/Expansion of Food Processing/Preservation Capacities (Unit Scheme)

❖ Objective:

The main objective of the Scheme is creation of processing and preservation capacities and modernisation/ expansion of existing food processing units with a view to increasing the level of processing, value addition leading to reduction of wastage. The processing activities undertaken by the individual units covers a wide range of post-harvest processes



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resulting in value addition and/or enhancing shelf life with specialized facilities required for preservation of perishables. While expansion of processing capacity is necessary to increase the level of processing and reduce wastage, the induction of modern technology is intended to make a clear difference in terms of process efficiencies as well as improving the quality of the end product. The setting up of new units and modernization/ expansion of existing units are covered under the scheme.

Scheme is implemented through organizations such as Central & State PSUs/ Joint Ventures/ Farmer Producers Organization (FPOs)/ NGOs/ Cooperatives/ SHG's/ Pvt. Ltd companies/ individuals proprietorship firms engaged in establishment/ upgradation/ modernization of food processing units.

❖ Project components

Eligible project components for grant includes the cost of plant & Machinery and Technical civil work. Cost of 'Utilities' essential for the plant i.e. Water pipeline, DG set, Boiler, Solid waste treatment plant, ETP etc. are also considered under eligible project cost subject to restriction of above cost being maximum 25% of the total project cost.

❖ Pattern of Assistance

The Scheme envisages grants-in-aid @35% of eligible project cost in general areas and @50% of eligible project cost in the North East States including Sikkim and difficult areas namely Himalayan States (i.e. Himachal Pradesh, Jammu & Kashmir and Uttarakhand), State notified ITDP areas & Islands subject to max. of Rs. 5.00 crore per project.

➤ Infrastructure for Agro-processing Clusters

❖ Objective:

The scheme aims at development of modern infrastructure and common facilities to encourage group of entrepreneurs to set up food

processing units based on cluster approach by linking groups of producers/ farmers to the processors and markets through well-equipped supply chain with modern infrastructure. Each agro processing clusters under the scheme have two basic components i.e. Basic Enabling Infrastructure (roads, water supply, power supply, drainage, ETP etc.), Core Infrastructure/ Common facilities (ware houses, cold storages, IQF, tetra pack, sorting, grading etc) and at least 5 food processing units with a minimum investment of Rs. 25 crore. The units are set up simultaneous along with creation of common infrastructure. At least 10 acres of land is required to be arranged either by purchase or on lease for at least 50 years for setting up of Agro Processing Cluster.

The Project Execution Agency (PEA) which is responsible for overall implementation of the projects undertakes various activities including formulation of the Detailed Project Report (DPR), procurement/ purchase of land, arranging finance, creating infrastructure, ensuring external infrastructure linkages for the project etc. PEA may sell/ lease plots in agro-processing cluster to other food processing units but the common facilities in the cluster cannot be sold or leased out.

❖ Project Components:

Basic enabling infrastructure: Includes site development, development of industrial plots, boundary wall, roads, drainage, water **supply**, electricity supply including power backup, effluent treatment plant, parking bay, weigh bridges, common office space etc.

Core infrastructure: Includes food testing laboratory, cleaning, grading, sorting and packing facilities, steam generation boilers, dry warehouse, cold storage, pre-cooling chambers, ripening chambers, IQF, specialized packaging, other common processing facilities, etc.

❖ Pattern of Assistance:

The Scheme envisages grants-in-aid @ 35% of eligible project cost in general areas and @50% of eligible project cost in the North East States including Sikkim and difficult areas namely Himalayan States (i.e. Himachal Pradesh, Jammu & Kashmir and Uttarakhand), State notified ITDP areas, Islands and SC/ST



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entrepreneurs subject to max. of Rs. 10.00 crore per project.

- The grants-in-aid is credit linked but not back-ended.

➤ Food Safety and Quality Assurance Infrastructure

❖ Objective:

Quality and Food Safety have become competitive edge in the global market for food products. For the arround development of the food processing sector in the country, various aspect of Total Quality Management (TQM) such as quality control, quality system and quality assurance should operate in a horizontal fashion. Apart from this, in the interest of consumer safety and public health, there is a need to ensure that the quality food products manufactured and sold in the market meet the stringent parameters prescribed by the food safety regulator. Keeping in view the aforesaid objectives, government has been extending financial assistance under the scheme under the following components.

❖ Pattern of Assistance:

- All Implementing Agencies i.e. Central/ State Govt. Undertakings/ Organisations and Private Sector firms will be eligible for reimbursement of 50% of eligible project cost incurred towards implementation of above standard in the food processing units in general areas subject to maximum limit of Rs. 17 lakh and 75% in difficult areas subject to a maximum of Rs. 22 lakh. Difficult areas include J&K, Himachal Pradesh, Uttarakhand, Sikkim, North-Eastern States, Andaman & Nicobar Islands, Lakshadweep, Integrated Tribal Development Project (ITDP) Areas of States.
- All implementing agencies with Scheduled Caste (SC)/ Scheduled Tribe (ST) Page 3 of 37 promoter(s), holding majority stake will be treated at par with the difficult areas for the purpose of extending benefits under the scheme. For any change in the constitution/composition of such implementing agencies, prior permission of Ministry shall be required. Subject to matching the basic eligibility criteria, SC/ST beneficiaries will be given preference in sanction of the projects under the scheme to the

extent of earmarked fund allocation for each category.

➤ Operation Greens

❖ Objective:

- Enhancing value realisation of TOP farmers by targeted interventions to strengthen TOP production clusters and their FPOs, and linking/connecting them with the market.
- Price stabilisation for producers and consumers by proper production planning in the TOP clusters and introduction of dual use varieties.
- Reduction in post-harvest losses by creation of farm gate infrastructure, development of suitable agro-logistics, creation of appropriate storage capacity linking consumption centres.
- Increase in food processing capacities and value addition in TOP value chain with firm linkages with production clusters.
- Setting up of a market intelligence network to collect and collate real time data on demand and supply and price of TOP crops.

❖ Strategies:

The scheme will have two-pronged strategy of Price stabilisation measures (for short term) and Integrated value chain development projects (for long term).

(I) Short term Price Stabilisation Measures

NAFED will be the Nodal Agency to implement price stabilisation measures. MoFPI will provide 50% of the subsidy on the following two components:

- i. Transportation of Tomato Onion Potato(TOP) Crops from production to storage;
- ii. Hiring of appropriate storage facilities for TOP Crops;

Market Intelligence and Early Warning System

MIEWS Dashboard and Portal is a platform for monitoring prices of tomato, onion and potato (TOP) and for generating alerts for intervention under the terms of the Operation Greens scheme. The portal would disseminate all relevant



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information related to TOP crops such as Prices and Arrivals, Area, Yield and Production, Imports and Exports, Crop Calendars, Crop Agronomy, etc in an easy to use visual format.

(II) Long Term Integrated value chain development projects

- i. Formation and Capacity Building of FPOs
- ii. Quality Production
- iii. Post-harvest processing facilities - At Farm Level
- iv. Post-harvest processing facilities - At Main Processing Site
- v. Agri-Logistics
- vi. Marketing/Consumption Points

❖ Pattern of Assistance

For Price Stabilisation Measures

50% of cost of transportation and 50% of cost of hiring appropriate storage facilities will be provided as subsidy at the time of harvest. Storage facilities will be hired for a maximum period of 4 to 6 months. NAFED will be nodal agency for disbursement of subsidy under this component to the eligible organization.

For Integrated value chain development projects

Since the scheme envisages integrated development of TOP value chain, it should preferably have all the components listed above from A to E (Para 4.2) under Integrated value chain development project. The Post-harvest processing facilities including secondary processing facilities will be mandatory components of the Integrated value chain development project. The projects will be eligible for grant-in-aid at the rate of 50% of the eligible project cost in all areas, subject to maximum Rs. 50 crore per project. However, in case where PIA is/are FPO(s), the grant-in-aid will be at the rate of 70% of the eligible project cost in all areas, subject to maximum Rs. 50 crore per project.

❖ Conclusion

Due to the global outbreak of novel coronavirus, supply chains have been questioned for their durability and efficiency and consumer behaviour has changed significantly to incorporate new social norms such as social distancing practices and lockdowns. An example of this changing dynamic is in the post-COVID scenario, whereby the food and farming sector is projected to get attention from the premium investor community to promote organically grown food for the masses, while incorporating the 'delivery at home' model.

Further, as consumers remain wary of the hygiene behind products they consume as well as how they consume them, more so due to coronavirus, there will be a focus on contactless delivery and general social distancing. Thus, building on technological integration, consumers will be more apprehensive of purchasing unverified consumables online, which may lead to an increase in dependence on blockchain verified products with Radio Frequency Identification tags that verify the life of a product and the flow of its entire supply chain from production to delivery. While the coronavirus affects short term planning for the food processing industry, there are certain trends such as the shift to hyperlocal marketplaces that have long term strategies in mind.

Opportunities for investment in such segments are now expected to increase

Afterall :

“जैसा खाओगे अन्न, वैसा बनेगा मन“



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Wealth Generation Through Trading Art Of Trading IN Stock Market

CA Jitendra Khandol

Golden Rules of **TRADING**



CA JITENDRA KHANDOL

GOLDEN RULE #1



When you are trading for the first time, take only 10% risk of the total amount available for the trading.

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GOLDEN RULE # 2



Maintain Risk-Reward Ratio

GOLDEN RULE # 3

Risk Hai, To Ishq Hai...
Stop Loss Hai, To Trading
Hai...

Keep a Strict Stop Loss



GOLDEN RULE # 4

**ADD IN FAVOR
SUBTRACT IN UN-FAVOR :
Build a Pyramid for
favorable positions only**



Professional Enrichment

GOLDEN RULE # 5



Make entry on anybody's call but exit at your own. He who becomes the master in "When to Exit", can surely become a successful trader.

GOLDEN RULE # 6



It is not necessary to trade every day, sometimes 'No Trade' is the best trade.

GOLDEN RULE # 7



Trade in quantity when there is a clear cut trend with low volatility. At least once in a week or month you get clear trend. Trade with high volumes on this day, because TREND is your best friend.



Professional Enrichment

GOLDEN RULE # 8

**Do not take big positions
before a big event**

GOLDEN RULE # 9

**Do not try to time the market,
it has its own way**

GOLDEN RULE # 10

**Do not change your views
only because of news &
rumors in the market**



Professional Enrichment

GOLDEN RULE # 11

**Buy on Rumor,
Sell on News**

GOLDEN RULE # 12



Do not depend on anyone. Try to take your own decisions.

GOLDEN RULE # 13



**Learn from your mistake,
make sure that you don't
repeat it next time**



Professional Enrichment

GOLDEN RULE # 14



Never get attached to stocks with positive or negative bias in your mind.

Trade with Neutral Bias.

GOLDEN RULE # 15

Follow the price and not the stocks.

PRICE is GOD

ମୂଲ୍ୟ ହେଉଥିବାରେ

GOLDEN RULE # 16

Trade the stocks just like an affair with them; don't marry them.



Professional Enrichment

GOLDEN RULE # 17



Chart is the consequence of price action, so concentrate always on price action

GOLDEN RULE # 18

Don't trade in high beta stocks during volatility, chances of you getting stuck is very high unless you are a fast mover

GOLDEN RULE # 19

Always trade through options before a big event



Professional Enrichment

GOLDEN RULE # 20

Future/Option trading with Open interest in view involves:

- a. Long built up
(Rise in Price alongwith Rise in OI)
- b. Short built up
(Fall in Price alongwith Rise in OI)
- c. Long Unwinding
(Fall in Price alongwith Fall in OI)
- d. Short Covering
(Rise in Price alongwith Fall in OI)

GOLDEN RULE # 21

Don't sell options unless you are master mind trader

Market is like a test match.
You have to field for the whole day but...



...get only few chances of catch during the day.
Take That..!





Professional Enrichment

- It has taken me 7 years to learn how to be successful in trading and how to become a successful trader. It's not only the smartness, intellect which makes you successful trader, it is the discipline which is utmost important to become a successful trader.
- If you follow these rules and **trade with strict discipline**, you will never lose money in speculation.
- Whenever you are in sizable profit, **do positive things which inspire you in life**. Always try to inspire losers in life because they need your help. A few positive words from you can make them feel good, give them support and motivate them to work hard.



Gist of Past Events of Nagpur Branch of ICAI


The Institute of Chartered Accountants of India
Nagpur Branch of WIRC of ICAI

Seminar on
LABOUR LAWS
(Hands On in EPF, ESIC, GRATUITY & OTHER ALLIED ACTS)



Date: 6 & 7th December, 2022
Time: 8.00 am to 8.30 pm
Venue: ICAI Bhawan, Dhantevi, Nagpur


Speaker: CA Madhav Zawar, Amravati

Registration Fees: Rs. 200/- + GST
Registration Link: <https://nagpuricai.org/upcoming-events.aspx>

Panel of Professors

Dr. Nitin Dabholkar Chairman - ICAI 99719999	CA. Anup K. Agarwal Chairman - ICAI 98219999	CA. Balaji Balaji Chairman - ICAI 98819999	CA. Bhushan Joshi Chairman - ICAI 98219999
CA. Nitin C. Agarwal 98219999	CA. Apur K. Agarwal 98219999	CA. Deepak Wagh 98219999	CA. Sanjay Patel 98219999

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NAGPUR BRANCH OF WICSA
Jointly with WICSA of WIRC, Pimpri, Akola, Satara, Amravati & Ratnagiri
Branches of WICSA

Full Day Regional Seminar on
GST

Date: Wednesday 7th December, 2022 | Time: 2.00 pm to 8.00 pm
Venue: ICAI Bhawan, Dhantevi, Nagpur

Panel of Speakers

CA. Nitin Dabholkar Chairman - ICAI	CA. Anup K. Agarwal Chairman - ICAI	CA. Bhushan Joshi Chairman - ICAI	CA. Prakash Chaudhary Chairman - ICAI
Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST	Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST	Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST	Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST

Programme will be followed by Q&A Session

**Registration Fees: - ₹ 200/- (including GST)
Registration Link: <https://nagpuricai.org/7decGST.aspx>**

Panel of Professors

CA. Nitin Dabholkar Chairman - ICAI	CA. Anup K. Agarwal Chairman - ICAI	CA. Bhushan Joshi Chairman - ICAI	CA. Prakash Chaudhary Chairman - ICAI
Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST	Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST	Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST	Speaker 1 - GST Speaker 2 - GST Speaker 3 - GST

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NAGPUR BRANCH OF WIRC OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

FULL DAY GST CONCLAVE

Date: Wednesday 7th December, 2022
Venue: Hotel Center Point, Renukaleshwar, Nagpur

PROGRAMME 2022/23
Registration & Breakfast - 8.00 am to 8.30 am

Panel of Speakers

CA. Nitin Dabholkar Chairman - ICAI	CA. Anup K. Agarwal Chairman - ICAI	CA. Bhushan Joshi Chairman - ICAI	CA. Prakash Chaudhary Chairman - ICAI
Speaker 1 - CA. Nitin Dabholkar Chairman - ICAI	Speaker 2 - CA. Anup K. Agarwal Chairman - ICAI	Speaker 3 - CA. Bhushan Joshi Chairman - ICAI	Speaker 4 - CA. Prakash Chaudhary Chairman - ICAI

Panel of Technical Session

Topic 1 - Legal Aspects of GST Moderator: CA. Nitin Dabholkar Chairman - ICAI	Topic 2 - GST in Finance & Annual Return Moderator: CA. Anup K. Agarwal Chairman - ICAI	Topic 3 - Long-term Capital and Equity under GST Moderator: CA. Bhushan Joshi Chairman - ICAI
Speaker 1 - CA. Nitin Dabholkar Chairman - ICAI	Speaker 2 - CA. Anup K. Agarwal Chairman - ICAI	Speaker 3 - CA. Bhushan Joshi Chairman - ICAI

**Topic 4 - GST with ICAI 7th December, 2022
Topic 5 - GST with 8th December, 2022**

Registration Link: <https://nagpuricai.org/upcoming-events.aspx>

Panel of Professors

CA. Nitin Dabholkar Chairman - ICAI	CA. Anup K. Agarwal Chairman - ICAI	CA. Bhushan Joshi Chairman - ICAI	CA. Prakash Chaudhary Chairman - ICAI
Speaker 1 - CA. Nitin Dabholkar Chairman - ICAI	Speaker 2 - CA. Anup K. Agarwal Chairman - ICAI	Speaker 3 - CA. Bhushan Joshi Chairman - ICAI	Speaker 4 - CA. Prakash Chaudhary Chairman - ICAI


The Institute of Chartered Accountants of India

**SEMINAR
ON
REAL ESTATE TRANSACTION & TAXATION**

Respected, Chartered Tax Members in the State of Maharashtra
Venue: Hotel Center Point, Renukaleshwar, Nagpur
Date: Saturday, 10th December, 2022
6.00 am to 12.00 pm, Hotel Center Point, Renukaleshwar, Nagpur

Panel of Speakers

CA. Nitin Dabholkar Chairman - ICAI	CA. Anup K. Agarwal Chairman - ICAI
Speaker 1 - CA. Nitin Dabholkar Chairman - ICAI	Speaker 2 - CA. Anup K. Agarwal Chairman - ICAI

Panel of Technical Session

Topic 1 - Long-term Capital and Equity under GST Moderator: CA. Nitin Dabholkar Chairman - ICAI	Topic 2 - GST in Finance & Annual Return Moderator: CA. Anup K. Agarwal Chairman - ICAI
Speaker 1 - CA. Nitin Dabholkar Chairman - ICAI	Speaker 2 - CA. Anup K. Agarwal Chairman - ICAI

**Topic 3 - GST with ICAI 7th December, 2022
Topic 4 - GST with 8th December, 2022**

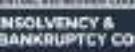
Registration Link: <https://nagpuricai.org/upcoming-events.aspx>

Panel of Professors

CA. Nitin Dabholkar Chairman - ICAI	CA. Anup K. Agarwal Chairman - ICAI	CA. Bhushan Joshi Chairman - ICAI	CA. Prakash Chaudhary Chairman - ICAI
Speaker 1 - CA. Nitin Dabholkar Chairman - ICAI	Speaker 2 - CA. Anup K. Agarwal Chairman - ICAI	Speaker 3 - CA. Bhushan Joshi Chairman - ICAI	Speaker 4 - CA. Prakash Chaudhary Chairman - ICAI



Gist of Past Events of Nagpur Branch of ICAI

  The Institute of Chartered Accountants of India <small>For education, for accountancy, for business</small>	
Organised by: Committee on Insolvency & Bankruptcy Code Hosted by: Upper House of WMA of ICAI Conducted by: Special Branch of DMO of ICAI	
RESIDENTIAL WORKSHOP COURSE: DAY 	
INSOLVENCY & BANKRUPTCY CODE	
IV – Vth Generation 2023	
VENUE:  Veneza Hotel & Convention Center 100, Sector 10, Noida, UP-201301	
LAST DATE: 2023-04-06	
	
Dr. Rakesh Kapoor Chairman, Committee on Insolvency & Bankruptcy Code	
	
Dr. Archana Singh Chairwoman, Special Branch of DMO of ICAI	
REGISTRATION FEE: 	
REGISTRATION: 	

The Institute of Chartered Accountants of India
 Chartered by an Act of Parliament

Nagpur Branch of WIRC of ICAI

organised

SYSTEM AND SECURITY UPGRADE in CA's OFFICE

Day & Date: Tuesday, 20th December, 2022 | Time: 10 am to 5 pm (Followed by Dinner)

Venue: ICAI Bhawan, Dharmal, Nagpur

CPE: 8 hours

Speaker
 CA. Ravi Ramesh,
 Nagpur

Speaker
 CA. Parth Singh Chaitan,
 Nagpur

Panel of the Committee

1. Financial Secretary to Government of Maharashtra for their new role requirement	2. Joint Managing Director
3. Member of the highest association	3. Managing Committee member of firm and personal
4. Infrastructure Head (Project Management, etc.)	4. Director to Not-Provided and delivery you need
5. Financial controller for the firm	5. CFO - various associations and their governance rules to be aware
6. Ensuring the health of various security and certain approaches to be aware	6. Audit - How much it required?
	7. How to change the various management approach to be aware

Registration Fee: Rs. 800/- + GST

Registration Link: <https://nagpuricai.org/registration-event/2022>

Year's 1st Preference

CA. Akshay Kapil Chaitan 98221 68314	CA. Swapnil M. Agarwal Blue Devlopers 98221 33080	CA. Abhishek Sathaye Secretary 98221 63089	CA. Sanket Rathi Executive 98221 69441	CA. Sanket Rathi (Proprietor of Sanket) 98221 69441
CA. Akshay C. Agarwal 98221 68861	CA. Ajay K. Agarwal 98221 33099	CA. Swapnil Waghela 98221 63089	CA. Swapnil Rathi 98221 69441	CA. Swapnil Rathi 98221 69441

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Gist of Past Events of Nagpur Branch of ICAI

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
Nagpur Branch of WIRC of ICAI

Virtual CPE Meeting (VCM) on
Code of Ethics (Mandatory CPE Program)

Thursday, 22nd December 2022
Time : 6.00 pm to 8.00 pm

CA. Vishal Doshi
Horrible Central Council Member
Speaker

Registration Fees: Rs. 100/- + GST
Registration Link: <https://nagpuricai.org/committee/cpe-membership/mandatory-code-of-ethics>

Yours in Profession

CA. Jitendra Jagtap	CA. Sameer M. Agarwal	CA. Nitin Bhatia	CA. Deepak Jadhav
Chairperson	Vice-Chairperson	Secretary	Chairperson WICASA
91211 68601	94221 10861	94221 00201	94221 01643
CA. Jitendra C. Agarwal	CA. Ajay P. Kavale	CA. Deepak Jadhav	CA. Deepak Jadhav
WCM	WCM	WCM	WCM
91211 68608	94221 01701	94221 02386	94221 00898

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The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
WOMEN'S CONFERENCE

तमसो मा व्यंतिगमय
From darkness lead to light

CPE: 06 Hours

Organised By : Committee for Members in Practice (CMP)
Hosted By: Nagpur Branch of WIRC of ICAI

Friday, 23 December 2022
Venue: ICAI Bhawan, Dhantoli, Nagpur

- 10.00 am to 11.00 am - Inaugural Session
- 11.00 am to 12.30 pm - Technical Session 1 : Technology
Base or Base
- 1.30 pm to 3.00 pm - Technical Session 2 : Open Forum Discussion -
Entrepreneurship, Start Ups, Work-life Balance
- 3.00 pm to 4.00 pm - Technical Session 3 : Emerging Areas -
Sustainability Reporting & Career Opportunities
- 4.30 pm to 5.30 pm - Technical Session 4 : What Women Want -
Personal Health & Grooming Session

Registration Fees: Rs. 300 + GST
Registration Link: <https://nagpuricai.org/experiencing-womans-wish>

Yours in Profession

CA. Jitendra Jagtap	CA. Jitendra M. Agarwal	CA. Akansha Gehlot	CA. Deepak Jadhav	CA. Deepak Jadhav
Chairperson	Vice-Chairperson	Secretary	Treasurer	Chairperson WICASA
91211 68601	94221 10861	94221 00201	94221 01643	94221 01643
CA. Jitendra C. Agarwal	CA. Ajay P. Kavale	CA. Deepak Jadhav	CA. Deepak Jadhav	CA. Deepak Jadhav
WCM	WCM	WCM	WCM	WCM
91211 68608	94221 01701	94221 02386	94221 00898	94221 00898

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The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
Nagpur Branch of WIRC of ICAI

VCM on
Adopting Automation for GST Compliance & Tally Accounting using Python Software

Live demonstration of how to adopt automation for
GST compliance & Tally accounting using python software

CPE - 2 Hrs. - Structured

Speaker

CA. Pranav Tulshyan
Patna

Saturday, 24th December 2022 : 05.00 pm to 07.30 pm

Registration Fees: Rs. 175/- (Incl. GST)
Registration Link: <https://nagpuricai.org/experiencing-events.php>

Yours in Profession

CA. Jitendra Jagtap	CA. Jitendra M. Agarwal	CA. Akansha Gehlot	CA. Deepak Jadhav
Chairperson	Vice-Chairperson	Secretary	Treasurer
91211 68601	94221 10861	94221 00201	94221 01643
CA. Jitendra C. Agarwal	CA. Ajay P. Kavale	CA. Deepak Jadhav	CA. Deepak Jadhav
WCM	WCM	WCM	WCM
91211 68608	94221 01701	94221 02386	94221 00898

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The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
Nagpur Branch of WICASA

Yours in Profession

FIRESIDE CHAT WITH THE RANKHOLDER
CA. Pranav Tulshyan

ACADEMIC
ACHIEVEMENTS:
AIR 5 in CA Final
AIR 1 in CA IPC
AIR 1 in CA CPT

Register now at :
<https://rb.gy/dyrbl3>

Sunday, 25th December 2022
11:00 am- 12:00 pm
ICAI Bhawan, Dhantoli

Yours in Profession

CA. Jitendra Jagtap	CA. Deepak Jadhav
Chairperson	Chairperson
91211 68601	94221 01643

Yours in Profession

Prashant Kumar	Jyoti Bhagat	Yashwant Singh	Abhijit Joshi	Praveen Joshi	Shrikant Joshi
Financial Controller					
94221 00898	94221 00898	94221 00898	94221 00898	94221 00898	94221 00898



Gist of Past Events of Nagpur Branch of ICAI

The Institute of Chartered Accountants of India
Organised by
Students Skills Enrichment Board (SSE- Operations)
hosted by
Nagpur Branch of WICASA
Under

CA Students' National Talent Search- 2022
DEBATE COMPETITION
(Branch Level)

Eligibility Criteria :
*Final Course Student undergoing Articleship.
*Students registered for Intermediate level.

Date: 25th Dec 2022
Time: 11:00 am onwards.
Venue: ICAI Bhawan, Dhantoli, Nagpur

Winners at Branch Level would be awarded with Prizes + Certificate

Topics for the competition:

1. Opening Borders to Migrants is a positive development
2. Privatization of Air India
3. Does daily revision of fuel prices help the economy more?
4. Social networking – a curse/blessing of time
5. Will electric vehicles fully substitute Internal Combustion Vehicles?
6. Does Globalization promote universal healthcare?
7. Should both developed & underdeveloped countries have equal binding in combating climate change?

Yours in Profession **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

The Institute of Chartered Accountants of India
Organised by
Students Skills Enrichment Board (SSE- Operations)
hosted by
Nagpur Branch of WICASA
Under

CA Students' National Talent Search- 2022
CHESS COMPETITION
(Branch Level)
(FIDE rules are applicable)

Winners at Branch Level would be awarded with Prizes + Certificate

Eligibility Criteria :
*Final Course Student undergoing Articleship.
*Students registered for Intermediate level.

Date: 25th Dec 2022
Time: 11:00 am onwards.
Venue: ICAI Bhawan, Dhantoli, Nagpur

Yours in Profession **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

The Institute of Chartered Accountants of India
Organised by
Nagpur Branch of WICASA
jointly with
WICASA of WIRC

Half-Day Webinar On
AUTOMATION: ADOPTING TECHNOLOGY
DURING ARTICLESHIP

Join to learn-

- Why automation?
- How it will benefit during articleship.
- Which application to use.
- Simplifying GST Audit using Python.
- Opening new horizon for brighter future.

CA Pranav Tulshyan

Date: 26th Dec 2022, Monday
Time: 5 pm to 8 pm
Join us on Zoom:

Yours in Profession **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

The Institute of Chartered Accountants of India
Nagpur Branch of WICASA
jointly with WICASA of WIRC

NiSM **Financial Sector Skills Council**

KONA KONA SHIKSHA
An Financial Education Institute
World Best Financial Institute

Eligibility for course:
To earn Financial Awareness & Education by conducting Financial Education Program at 20 Institutions, the two months of training will be provided. Total cost of program is per participant, maximum 1000/- is provided per month. Subject material has included the training program and the cost is funded by Nagpur Branch of WICASA jointly with WICASA of WIRC.

The KONA KONA Program would cover the following topics:

- i. Importance of Investments
- ii. Investment Risk & Investment Markets
- iii. Primary Markets and Secondary Markets
- iv. Mutual Funds
- v. Practices for Investing
- vi. Investor Protection and Consumer Redressal Mechanism
- vii. Other Information in securities markets

The training program shall be interactive in nature in Pichavai Mode. The duration of the course would be around 12 hours spread across 5 days with 2 hours each day. NiSM's educational material shall be provided free of cost to the participants. Further, the students who participate will receive a certificate of participation. Additionally there would be a Quiz on the completion of course, where students scoring above 40% marks will be appreciated by mentioning their name on the participation certificate.

Eligible Criteria:

1. He/She should be a CA Student.
2. He/She should be Under Graduate Final Year Student/CA Cadets / Post graduate (including those pursuing post graduate) in any stream.
3. Students qualify for the above criteria is allowed to undergo NiSM's CA students to attend the said course.
4. Students should be 180 participants. Physical Participants.

Register at: <https://bit.ly/3eTQ9M>
Day and Date: 27th December (Tuesday) to
Time: 10:00 AM to 10:00 PM

Yours in Profession **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**

Project Leader: **Avinash Pragya** **President** **Yours in Profession** **CA Bhupal Arora** **WICASA Chairperson**



Gist of Past Events of Nagpur Branch of ICAI

**The Institute of Chartered Accountants of India
Nagpur Branch of WIRC of ICAI**

Organises

VCM on
Emerging Global opportunity in Ind AS, Overview with NFRA Reports and Advisory

Date : Tuesday, 27th December 2022
Time : 05:00 pm to 07.00 pm
CPE - 2 Hrs. - Structured

Speaker

CA. Kartik Jitlal
jklhd. Haryana

Registration Fees - Rs. 175/- (Incl. GST)
Registration Link - <https://nagpuricai.org/upcoming-events.php>

Years in Profession

CA. Shrikant Ingole Chairperson	CA. Suresh M. Agarwal Vice-Chairperson	CA. Anil D. Dholakia Secretary	CA. Shyam Rathi Treasurer	CA. Hemant K. Patwardhan Chairperson WIRC
1993-2004	1993-2005	1993-2006	1993-2007	1993-2022
CA. Savitri C. Agarwal Chair	CA. Atul R. Vora Vice-Chair	CA. Jayant Patel WIRC	CA. Hemant K. Patwardhan WIRC	CA. Anil D. Dholakia WIRC
1993-2004	1993-2004	1993-2004	1993-2004	1993-2004

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**The Institute of Chartered Accountants of India
Nagpur Branch of WIRC of ICAI**

**VCM ON AWARENESS ABOUT
NETWORKING GUIDELINES
& MULTIDISCIPLINARY
PARTNERSHIP FIRMS**

CPE - 2 Hrs. Structured

Thursday, 28th December 2022 | Time : 05:00 pm to 07.00 pm
Zoom Platform Through DLH

SESSION 1 :
Awareness about Networking Guidelines
CA. Multimaya Roy

SESSION 2 :
Multidisciplinary Partnership Firms
CA. Anil D. Dholakia

Registration Fees: Rs. 100/- + GST
Registration Link: <https://nagpuricai.org/upcoming-events.php>

Years in Profession

CA. Hemant K. Patwardhan Chairperson	CA. Savitri C. Agarwal Vice-Chairperson	CA. Shyam Rathi Secretary	CA. Bhavesh Rathi Treasurer	CA. Deepak J. Patel Chairperson WIRC
1993-2004	1993-2005	1993-2006	1993-2007	1993-2022
CA. Savitri C. Agarwal WIRC	CA. Jayant Patel WIRC	CA. Savitri C. Agarwal WIRC	CA. Bhavesh Rathi WIRC	CA. Anil D. Dholakia WIRC
1993-2004	1993-2004	1993-2004	1993-2004	1993-2004

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**The Institute of Chartered Accountants of India
Nagpur Branch of Western India Regional Council**

VCM
INVESTOR AWARENESS PROGRAM

CPE - 2 Hrs. - Structured

Creating Alternate Source of Income by Trading in Stock Market

Friday, 30th December 2022 | 01:30 pm to 03:30 pm

Speaker

Session 1 - Technical Analysis

Session 2 - App Trading
CA. Shreya Khondol
Part Chairman, Gondhalakar Branch

CA. Eshan Lohar
Nagpur

Registration Fees : Rs. 175/- (Incl. GST)
Registration Link - <https://nagpuricai.org/upcoming-events.php>

Years in Profession

CA. Shrikant Ingole Chairperson	CA. Suresh M. Agarwal Vice-Chairperson	CA. Anil D. Dholakia Secretary	CA. Shyam Rathi Treasurer	CA. Hemant K. Patwardhan Chairperson WIRC
1993-2004	1993-2005	1993-2006	1993-2007	1993-2022
CA. Savitri C. Agarwal WIRC	CA. Atul R. Vora WIRC	CA. Jayant Patel WIRC	CA. Hemant K. Patwardhan WIRC	CA. Anil D. Dholakia WIRC
1993-2004	1993-2004	1993-2004	1993-2004	1993-2004

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**The Institute of Chartered Accountants of India
Nagpur Branch of WIRC of ICAI**

Seminar on Emerging Areas of Practice

CPE - 4 Hrs.

Friday, 30th December 2022 | 04:30 pm to 06:30 pm
Venue : ICAI Bhawan, Shastri, Nagpur

Speaker

Topic : Thinking above and beyond the conventional

Topic : Brief overview of external credit rating process & its benefits

Registration Fees : Rs. 400/- + GST
Registration Link - <https://nagpuricai.org/upcoming-events.php>

Program will be followed by dinner

Years in Profession

CA. Hemant K. Patwardhan Chairperson	CA. Savitri C. Agarwal Vice-Chairperson	CA. Shyam Rathi Secretary	CA. Bhavesh Rathi Treasurer	CA. Deepak J. Patel Chairperson WIRC
1993-2004	1993-2005	1993-2006	1993-2007	1993-2022
CA. Savitri C. Agarwal WIRC	CA. Atul R. Vora WIRC	CA. Jayant Patel WIRC	CA. Bhavesh Rathi WIRC	CA. Anil D. Dholakia WIRC
1993-2004	1993-2004	1993-2004	1993-2004	1993-2004

"ICAI Notice", 301, Shastri, Nagpur-12, Ph: 2617988, 2621196, E-mail: support@icai.org/ Nagpuricai.org



Glimpses of Past Events



Seminar on Emerging Areas of Practice



Women's Conference



System and Security Upgrade in CA's office



Seminar on Audit Quality Maturity Model



Box Cricket



Interactive Meet with CFO



Glimpses of Past Events



Press Meet with Hon. President, ICAI



Faculty Development



Faculty Development Program



Interactive Meet of CA Students with Hon. President, ICAI



WICASA office Bearers with Hon. President, ICAI



Seminar on Real Estate Transaction & Taxation

Nagpur Branch of ICAI in News

राष्ट्र पत्रिका

वलाइंट्स के लिए वेल्यू क्रिएट कर रहे सीए : बगड़िया

Celebrating 75 years of India's Independence

Credit Scheme for MSMEs

Assistance to Re-energize capital investments by SMEs

(ARISE)

5.50% to 6.80% p.a. for first year with reset applicable thereafter (as per internal rating)

- MSMEs engaged in high growth sectors (including sunrise sectors)
- End-to-End digital journey
- Submission of minimal papers
- E-signing facility for document execution
- Quicker sanction

- TL up to ₹700 Lakh to existing / brownfield entities, subject to maximum of 80% of the project cost
- 100% financing for loans upto ₹3 crore, based on FD upto 25% (interest bearing)
- Facility of TL/FCTL available

Digital Technology Enabled Quick Sanction

Attractive Interest Rate

Target Group / Ease of Doing

Broad Features

SIDBI Thematic Assistance for Purchase of capital Assets in New Enterprises

(STHAPAN)

6.00% to 7.30% p.a. for first year with reset applicable thereafter (as per internal rating)

- MSMEs in identified sectors under Production Linked Incentive Scheme, other high growth sectors etc.
- Quicker sanction
- End-to-End digital journey
- E-signing facility for document execution

- TL upto ₹2000 Lakh, subject to maximum of 75% of the project cost
- New Entities or Greenfield units are eligible

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Email: tdc@sidbi.in





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