



NAGPUR BRANCH OF WIRC OF ICAI

NEWSLETTER

JUNE 2021



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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Chairman's Message



CA. Saket Bagdia
Chairman,
Nagpur Branch of ICAI

Dear Professional Colleagues,

“Strength and growth come only through continuous effort and struggle”

There are a lot of things which goes on in the mind of all of us. We tend to strongly face or defend or avoid such occurrences. But one thing is certain, “Life Goes on”. During this time period, each one of us is in a different phase of life. While ensuring our learning along with completing professional commitments, we have very well done our social part as well. Chartered Accountants from Nagpur have helped the people in distress during these times of Covid and I salute the marvel of all such people and salute them on behalf of Nagpur Branch for their selfless commitment and working not only for our professional brethren but also general public at large.

A lot of work has been done during the month of May'21. With covid cases ramping up it was a month of caution and care for all. Health & Wellness along with Investor Education and knowledge updation of members were the key works undertaken. Webinar on Derivatives Pathshala was attempted to educate the members and students about the basics in derivatives and options. Mr. Ajay Barik and CA Jitendra Saglani effectively executed it under the guidance of Past Chairman CA Swapnil Ghate. A very important session on Standards of Auditing – Implementation by SMP's was guided by CA Vishal Doshi from Baroda wherein Past Chairman CA Sudhir Surana guided as Chief Guest.

A Satisfying Blood and Plasma Donation Camp was organized during the testing times of covid at Hedgewar Blood Bank and many people got benefitted by this noble cause. I specifically recognize and thank the donors and contributors for this noble initiative and express my heartfelt gratitude for their wonderful deed. An immunity building and lungs development Yoga session by Yoga Expert Mr. Yash Arya in the august presence of Past Chairman CA Samir Bakre in the testing times of covid provided the much needed mental back up for the participants. The issues and rigors in Charitable Trusts were made easy by fluent presentation of CA Sudhir Baheti.

A unique initiative of **Top 10 Series – Knowledge ki Pathshala** was launched in May'21 with the objective of updating members on monthly basis about the 10 latest events happening in Income Tax / GST / Company Law / any other law. This series was inaugurated under the special presence of **Hon. Past President CA Ashok Chandak** who updated members on the issues in GST. The program was graced by both the **Honorable Past Presidents from Nagpur CA Ashok Chandak Sir and CA Jaydeep Shah Sir** which was a treasured moment for all of us. Effective deliberation by Past Chairman CA Rajesh Loya on the recent amendments in Income Tax was an icing on the cake. The issues and concerns in Company Law were made easy by deliberations of CS Khusboo Pasari, Chairperson of Institute of Company Secretaries of India, Nagpur Branch. A very effective deliberation on need of the hour program “Work from Home” by Young speakers CA Dhananjay Gokhale and CA Parth Chauhan was highly appreciated by all the members. The provisions regarding TDS / TCS provisions by CA Prachi Parekh, Mumbai and Export Import GST provisions by CA Vishal Poddar from Nashik and CA

Chairman's Message

Archana Jain from Mumbai graced by Chief Guest CA Makarand Joshi, Past Chairman and CA Milind Patel, Past Chairman were effectively deliberated.

The month of June provided some solace with reducing number of Covid Cases. Nagpur Branch theme of "Lets follow the rules, be responsible" evoked great response and we got appreciation call from ICAI, New Delhi for our unique logo created to spread awareness amongst the members and general public as regards Covid precautions.

A lot of activities were planned during the month of June'21. An opportunity creation for CA Professionals for working in the field of subsidy and MSME benefits was explained by Past Vice Chairman, WIRC CA Julfesh Shah. It was an excellent session attended by lot of participants.

Nagpur Branch takes privilege and pride for organizing a "Cooperative Bank Conclave" covering participating banks and members from Maharashtra, M.P. and Chhattisgarh. The session was graced by Mr. Satish Marathe, Director, Reserve Bank of India and CA Manish Gadia, Chairman WIRC along with key addresses by Hon. Past president ICAI CA Mukund M. Chitale and CA Jaydeep Shah. It was one of the special events which was widely appreciated and acknowledged by all participating Co-operative Banks. I convey my special thanks to CA Anil Parakh, Past Chairman and CA Tushar Kanti Dable for their great efforts in organizing this event.

We were privileged to host a program on Accounting standards applicable for non corporate entities organized by Accounting Standards Board guided by CCM CA M. P. Vijay Kumar with learned speakers in the form of CA Chintal Patel, RCM, Ahmedabad, CA Vishal Doshi, RCM, Vadodara and CA Rahul Parikh, Vadodara. Another program jointly with ICSI on Capital Market with excellent speakers CA Varun Parakh and CS Jayesh Taori was appreciated by all. A good learning on Block Chain Technology was given by CA (Dr) T S Rawal.

It was a proud moment for Nagpur Branch to host for the first time a **National Conference on Corporate Laws** organized by Corporate Law and Corporate Governance Committee of ICAI. The conference was graced by Past President ICAI CA Nilesh Vikamsey and guided by Program Chairman CA Shriniwas Joshi, CCM and Program Vice Chairman CA Anuj Goyal, CCM. **For the first time a National Conference was scheduled from morning 8 am on virtual mode which was named as "Nagpur Model". The idea of a virtual session from morning 8am to 11am was to enable rich learning at home before start of office work and with minimum interference of phone calls. This Nagpur Model was widely appreciated by all participants.** It was a highly successful National Conference with deliberations by Expert speakers on the subject.

The top 10 series under the Knowledge ki Pathshala initiative was hugely successful with GST issues covered by CA Ritesh Mehta and Income Tax Issues covered by CA Kapil Hirani. The International day of Yoga on 21st June was celebrated much with fervor for a week with Yoga Guru Mr. Saurabh Bothra which was attended by more than 375 participants. My deep gratitude to Mr. Saurabh for his excellent teachings which was very much essential in those testing times and for our general well being.

It was a special feeling for all of us when Honorable President ICAI CA Nihar Jambusaria addressed the members on a VCM on HUF provisions with speaker CA C V Chitale, CCM. **The wisdom words of Hon.**

Chairman's Message

President CA Nihar Jambusaria that “Learn to master technology for serving better” were apt words on the occasion beneficial for all members. Another satisfying feat during this month was holding a **Covid Vaccination camp for members and students and their relatives** when covid vaccination was allowed for all members and students along with their relatives above the age of 18. A free camp for vaccination in associating with Nagpur Municipal Corporation for members and their relatives above the age of 45 was also widely attended and appreciated. The Camp was inaugurated by Past Chairman CA Pankaj Agrawal. Taking my first jab of vaccine at the camp was a memorable moment for me. A lot of members got benefitted by the camp. National MSME Day was celebrated at Nagpur Branch and a VCM was organized on the occasion with Chief Guest and Speaker Mr. Ashok Dharmadhikari, Joint Director of Industries and Shri D. Prasad Rao, Branch Manager, SIDBI, Nagpur. My thanks to CA Nitin Agrawal for his support for the VCM.

With the increasing compliances and reporting requirements, we professionals need to keep ourselves absolutely up dated with changing laws and need to be equipped with technological advancements. We at Nagpur Branch are striving to organize the best of the programs for the benefit of members. **The term “Seminar” has been replaced by the term “Webinar” during the year** and maximum activities are done on a virtual basis. Lots of members have shown keen interest in attending the webinar which show the anxiety of our member to have deep rooted knowledge about the subjects and new avenues of practice.

I congratulate and thank the contributors of this newsletter – CA. Shantanu Khandelwal, CA. Riddhi Parekh, CA. Anil Dani, Past Vice Chairman- WIRC, CA. Trupti Bhattad, CA. Gulshan Zade for their excellent write up and talent which we feel proud to publish.

We are looking forward to getting a positive response from your side to ensure to stay connected through this newsletter and in all events to come.

Take very good care of yourself and your family as I conclude with lines –

“The Struggle you are in today is developing the strength you need for tomorrow”

Professionally Yours,

CA Saket Bagdia
Chairman,
Nagpur Branch of WIRC of ICAI

Joint Editor's Message



CA. Ashok Dalmia
Joint Editor

Respected Members and Colleagues,

Our nation is at a critical juncture with the onset of critical Covid-19 in the journey towards fighting the pandemic, whereby even our slightest carelessness can cost us our very valuable lives. As educated and responsible members of the CA fraternity of our country, I urge all of you to exercise utmost caution towards keeping yourself and your families safe.

Digital learning being the need of the hour, ICAI has been working towards providing its members and students, the best of the digital learning experience and has been enriching its Digital Learning Hub (DLH). The e-books are available on the Digital Learning Hub. The above-mentioned online learning initiatives will be immensely helpful and would play an important role in the era of novel learning and development. New Normal for us professionals is to widen our scope to be digital solution provider along with our traditional practice. The determined professionals shall tide over this wave will be more stronger and will come out with flying colours in whatever course

they pursue in future. It is time to think OUT OF THE BOX as there is a radical change in the working pattern in the entire accounting world due to this pandemic. Nagpur Branch is continuously organizing programs for updating and upgrading the skill sets of members.

The Board of Studies of ICAI is continuously engaged in evolving and implementing several proactive measures for the benefit of students. ICAI Board of Studies is planning to launch mobile application ICAI BoS shortly. The integrated mobile app will enable students to access all learning material, live and recorded classes with many more exciting features.

It is high time to make changes in our work style if we have to adapt to the changing world and environment. It time to equip and educate ourselves with new and sharper skill sets. Learning should never stop at any age. The knowledge we gain will provide us with more wisdom which will eventually give us more respect in society and we will be looked upon as more responsible citizens to guide the youth and students at large.

Change is nature of life. Let us challenge the changes and adapt ourselves to the challenges and changes.

Yours in Profession.



CA. Dinesh Rathi
Joint Editor

Dear Professional Colleagues,

I must thank Chairman CA Saket Bagdia and team for providing me this opportunity to be Joint Editor of Monthly Newsletter of Nagpur Branch.

न चोर हार्यं न च राज हार्यं न भ्रातृ भाज्यं न च भारकारि।
व्ययं कृते वर्धत एव नित्यं विद्याधनं सर्वधनं प्रधानम्॥

This shloka tells us how the power of knowledge is so tremendous that it can easily surpass wealth. There's no end to acquiring knowledge, it only keeps growing. ICAI and its Branches, through various means, have been in forefront of sharing Knowledge among the members in particular and Public at Large.

The Newsletters are one of means of sharing knowledge. In this edition, members have put lights on Gift Tax, Evaluation of Accounting, Shortcut Keys in Excel etc. This edition also contains recommendation for Book **"The Coal Miner's Daughter"** which tells the fascinating story of life in the coal mines.

The Editorial team requests the members to share their **Knowledge and Expertise** in Words for the benefit of the fraternity.

Regards.

Professional Enrichment



Gift tax on certain Capital Gain transactions

CA. Shantanu Khandelwal

On the 1st of October, 1998, the Gift Tax Act, 1958 was repealed for gifts made after that date. From that date till March 2004, India was a land without any tax on gifts. And very soon gifts became a tool for tax planning and tax evasion. Bogus foreign gifts started with the Government offering immunity for such gifts as part of Disclosure Schemes, however, the said practice of bogus gifts continued even after the Amnesty Scheme expired. But the golden period would soon end and w-e-f 1/Oct/2005, gift tax was reintroduced vide Finance (No. 2) Act, 2004, the small difference being that gifts were taxed in the hands of the recipient rather than the donor. The intention was to prevent laundering of unaccounted income under the garb of gifts.

In this article, I discuss the impact of Section 56(2) in capital gain transactions and also in certain special situations. I will mainly focus on 2 types of transactions viz. i) Immovable property and ii) Unquoted Shares

Transactions of Immovable property

Since the amendments of the 1st of October, 2009, section 56(ii) has become applicable when any immovable property is received by:

1. Before April 2017: Individual / HUF (section 56(2)(vii))
2. After April 2017: any person (section 56(2)(x)).

Scenario	Threshold	Tax Treatment
Immovable property received without consideration	Stamp duty value exceeding Rs. 50,000 *	The stamp duty value of the property will be chargeable to tax
	The difference between stamp duty value and consideration is more than Rs. 50,000 *	<p>The difference between stamp duty value and consideration is chargeable to tax, if:</p> <p>Stamp duty value exceeds</p> <ul style="list-style-type: none"> ♦ 105% (AY 2019-20 & 2020-21) ♦ 110% (from AY 2021-22) of the consideration <p>110% has been increase to 120% if following conditions are satisfied:</p> <ul style="list-style-type: none"> · A Residential unit is transferred · Between 12/Nov/20 and 30/June/2021 · It is the 1st allotment of the residential unit to any person · Total consideration does not exceed 2 crores

* Note: For the ceiling of Rs. 50,000 only the single transaction shall be examined. All transactions of the previous year will not be considered. This is different from cases of other than immovable property when the ceiling of Rs. 50,000 is applied to all transactions in the PY combined.

Professional Enrichment

Stamp duty value to be considered as on date of registration of sale deed. However, if the date of agreement to sale is different, then such date may be considered (only in case of payment by account payee cheque before date of agreement).

Some special Cases:

1. Applicability of Section 56(2)(x) / (vii) to agricultural land:

MUBARAK GAFUR KORABU VS. ITO (ITA NO. 752/PUN/2018)
- agricultural land purchased by assessee is not governed by the provisions of section 56(2)(vii)(b) of the Act being not capital asset.

- Definition of property u/s. 56(2)(vii) of the Act reads as under:
 - (d) "property" means the following capital asset of the assessee, namely:—
 - (I) immovable property being land or building or both;
- Thus, any property, not being a capital asset is out of the purview of Section 56(2)(x) and Section 56(2)(vii)(b) of the Income Tax Act, 1961.
- Further this is not the intention as per memorandum to finance bill 2010

2. Business transfer/slump sale:

Where an existing developer, post the commencement of development activities on a piece of land, transfers the under construction project to another developer:

Implications under section 56(2)(x) may not be attracted in the hands of the new developer while transferring the undertaking by way of slump sale, since the undertaking is not considered a 'property', defined under Section 56(2)(x) of the ITA.

3. Immovable property held as stock in trade:

Definition of property has been amended to provide that section 56(2)(vii) will have application to the 'property' which is in the nature of a capital asset of the recipient and therefore would not apply to stock-in-trade, raw material and consumable stores of any business of such recipient - **Shri Satendra Koushik TS-243-ITAT-2019(Jaipur ITAT)**

To conclude, where Section 50C seeks to tax the transferor in cases of inadequate consideration, section 56(2)(x) seeks to tax the receiver of the property (transferee). This is a potential double taxation and hence it is advisable to refrain from such transactions.

It is however, also worth mentioning that wherever tax is levied on the purchaser under this section, the stepped cost benefit is available under Section 49.

Transactions of Unquoted Shares

Unquoted shares are those shares which are not listed in a recognized stock exchange. A new section 50CA was inserted wef AY 2018-19 which is analogous to section 50C. It levies tax on transactions where sale consideration on sale of such unquoted shares is less than the FMV (as per Rule 11UAA). On the other hand, to continue with the theme of double taxation, Section 56(2)(x) levies tax on these transactions in the hands of the transferee/recipient.

Contrary to the ceiling of Rs. 50,000 per single transaction in case of immovable property as seen above, in cases of movable property like shares, the ceiling of Rs. 50,000 is calculated by aggregating all the transactions of the PY.

Tax is levied as follows:

Scenario	Tax Treatment
Quoted shares without consideration	If the FMV of the shares is > Rs. 50,000 then the entire FMV is chargeable to tax
Quoted Shares for inadequate Consideration: If Quoted shares are transferred at less than FMV and such shortfall is more than Rs. 50,000	The difference between: FMV of the shares Less: Consideration for which the shares were transferred is chargeable to tax in the hands of the transferee

The FMV of the shares is calculated as per rule 11U and 11UA. These rules are summarized in the tabular chart given below. The valuation date shall be the date on which the shares are transferred and not as per the previous balance sheet etc. The assessee has 2 ways to calculate the FMV:

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Option1: Net worth method (as per formulae tabulated below)

	Fair Value of Unquoted Equity Shares of XYZ Pvt/Ltd			Units
1	A =	Book Value of Assets except notional asstes, TDS, adv tax etc	xxx	Rs.
	B =	value of jewellery/ artistic work	xxx	Rs.
	C =	fair market value of shares and securities	xxx	Rs.
	D =	stamp duty value of the immovable property	xxx	Rs.
		Total		
2	L =	Book value of liabilities except capital, reserves and provisions	xxx	Rs.
3	NA	Net Assets = (A+B+C+D - L)	xxx	Rs.
4	PE =	Total amt of paid up eq share capital	xxx	Rs. (Total)
5	PV =	paid up value of eq share	sxxx	Rs/share
6		Therefore, the fair market value of unquoted equity shares		
	FMV=	(NA) × (PV)/(PE)	xxx	Per share
7		Value of say 100 shares (eg.) (100 x FMV)	xxx	

Option2:

- In case of **Equity** shares: As determined by a merchant banker as per DCF method (Option of the assessee)
- In case of other (than equity) unquoted shares and securities – “fair market value of unquoted shares and securities other than equity share in a company which are not listed in any RSE shall be estimated to be price it would fetch if sold in the open market on the valuation date and the assessee **may** obtain a report from a merchant banker or an accountant in respect of which such valuation.”

Some special Cases:

- Application of Section in case of Bonus Issue / Rights Shares: Section 56(2)(vii)(c) does not apply to bonus shares.**

Sudhir Menon HUF Vs ACIT148 ITD 260 (Mumbai - Trib.)

Commissioner of Income-Tax vs Dalmia Investment Co. Ltd (Supreme Court) 2016-TIOL-1698-ITAT-BANG DCIT Vs Rajan Pal

2. Application of Section 56(2)(viiia)/56 (2) (x) in case of Buy Back:

Section is a counter evasion mechanism to prevent laundering of unaccounted income under the garb of gifts. The primary condition for invoking the section is that the asset gifted should become a “capital asset” and property in the hands of recipient. If the assessee company has purchased shares under a buyback scheme and the said shares are extinguished by writing down the share capital, the shares do not become capital asset of the assessee company and hence s. 56(2) (viiia) cannot be invoked in the hands of the assessee company

Vora Financial Services P. Ltd vs. ACIT (ITAT Mumbai)

Exempted Categories

The following cases are not taxable under head of Income from Other sources:

- Gift received from a relative

Definition of relative (for clause 1 only):

- Spouse

Professional Enrichment

- Brother / Sister
 - Brother/Sister of spouse
 - Brother / Sister of father / mother
 - Lineal ascendant / descendant
 - Lineal ascendant / descendant of spouse
 - Spouse of all above persons
 - In Case of HUF – any member of HUF
2. Gift received on the occasion of the marriage of the individual
 3. Gift received by way of will / inheritance
 4. received in contemplation of death of the tax payer
 5. Gift received from a local authority or from any fund, foundation, university, other educational institution, medical institution, any trust or institution referred to in section 10(23C)
 6. Gift from or by a charitable institute registered under section 12A/12AA/12AB
- Gift received by an individual from a group of relatives (like HUF) will be exempt from tax – Vineetkumar Raghavjibhai Bhalodia v ITO [2011] 46 SOT 97
- If HUF gets gift from relative of its karta, it will not be chargeable to tax (Harshadbhai Dahyalal Vaidhya (HUF) vs ITO [2013] 33 taxman.com 483 (Ahd.) (Contrary ruling: Subodh Gupta (HUF)(TS- 10-ITAT-2018(DEL))
7. Certain transactions exempt under section 47 viz:
 - a. HUF partition
 - b. Amalgamation
 - c. Foreign company amalgamation
 - d. Banking amalgamation
 - e. 47(vib)- demerger
 - f. 47(vic)-foreign demerger
 - g. co-opbank

- h. Section 47 (vicb)/(vid)/(vii) – Shares in certain cases
- i. After 1/Apr/21 - Sec 47(viiac)/(viid)/(viiac)/(viiad)/(viiad)/(viiad) – Property in certain cases
(Other transactions though exempt under sec 47 are covered)

8. From a trust created solely for the benefit of the relative.
9. In case of unquoted shares where CG has moved an application against a company before the NCLT and subject to certain conditions

Key Takeaways:

1. Transactions of sale of property and unlisted shares are taxed both in the hands of the transferor under 50C or 50CA and again in the hands of transferee under section 56(2).
2. Hence, it is advisable to refrain from transferring immovable property below stamp duty value as this can have double taxation ramifications on both the purchaser as well as seller (though stepped cost benefit is available).
3. Shares of private companies can no longer be transferred merely at nominal value or face value. Detailed calculation as per rule 11U / 11UA needs to be made and these factors are required to be factored in while setting the price. Selling below the FMV can again have double taxation ramifications.
4. Sale of unlisted company's shares where the company holds immovable property can no longer escape taxation as both S 50CA and 56(2)(x) shall both come into picture.
5. Though double taxation cannot be introduced by interpretation of the laws in certain cases, however, the Supreme Court has held in many cases that there can be double taxation if the legislature has distinctly enacted it.
6. Definition of relative wrt to Individuals and HUF is also provided in the explanation to Sec 56(2)(x).

Accountancy Profession



Evolution of Accountancy

CA. Riddhi Parekh

When we were younger & studied at school, do you remember we studied "Evolution of human being" in the History subject?

We have evolved from being APES to being HUMAN. We went through the Stone Age, the primitive age, etc. before we could actually become human beings that we are today.

As a Chartered Accountant, have you ever wondered about evolution of our core subject: **ACCOUNTANCY**?

So here is *how our subject, became our subject* -

The Subject of Accounting had to go through a lot of phases before we could mould it as a Profession. Following are the phases:

1) The Barter System:

There was a time many moons back when money didn't exist. People would just ask for the things they desired, and in return, would pay the owner by giving away something of their own or provide a service equivalent to the value of the desired product. Barter System can be dated back as much as 6000 years old.

Trade & Commerce actually started from the Barter System. During Barter System as well, people felt the need to record the transactions. However, no profound foundation was in place for the purpose of recording those transactions. Hence, People used to record those transactions as per their own format & ease.

People of those times recorded transactions which read like narratives with dates and descriptions of trades made or terms for services rendered.

Below is the example of how the entries of those times would have looked like :

Monday, May 5

Vijay (craftsman) agreed to make one chest of drawers in exchange for a year's worth of wheat. The wheat is to be delivered daily once the chest is finished. *Now the Question is, why was it important to record transactions even in that period of time????*

Because Humans are humans!!! Disputes are part & parcel of trade & Commerce, whether in Barter era or today's era.

If a dispute arose, they provided proof when matters were brought before magistrates. Although tiresome, this system was ideal because long periods could pass before transactions were completed. It aided people to keep their word. Thanks to the very detailing nature of the system.

2) Emergence of Bookkeepers

With better civilization, Currency became available all over the world. Volume of transactions surged across the globe. As a result, better system of recording transactions became the need of the day. As tradesmen and merchants began to build material wealth, BOOKKEEPING evolved.

Then, as now, business sense and ability with numbers were not always found in one person, so math-phobic merchants would employ bookkeepers to maintain a record of what they owed and who owed debts to them.

Until the late 1400s, this information was arranged in a narrative style with all the numbers in a single column, whether an amount was paid, owed, or otherwise. This is called single-entry bookkeeping.

Here's a sample of a bookkeeper's single-entry system. You can see how the entries are laid out with a date, description, and whether it was owed or received by the symbols in the amount column.

Accountancy Profession

Date	Item Details	Amount
Monday, May 12	Bought one sack of seeds	48.00
Wednesday, May 14	Bought a chest of drawers	900.00

Although this system was not very efficient, but still it was better than the previous one. In order to calculate the result i.e. the monthly profit/loss, the bookkeeper has to go through each & every entry, add/subtract each item one by one to reach to the ultimate result. It was a very time consuming & less informative system

3) The Monk who sold his accounting Techniques!

Accounting is said to have its origins in the ancient times of Babylon, Assyria, Mesopotamia and Sumerian.

In the year 1494, an Italian Monk name "**LUCA PACIOLI**" put up his work - **Double entry book keeping system**, which is the foundation of today's modern accounting. Pacioli researched deeply on the subject & revamped the entire bookkeeping system. He published a textbook called "Summa de Arithmetica, Geometria, Proportioni et Proportionalita" in 1494, which showed the benefits of a double-entry system for bookkeeping.

Many People debate that before Pacioli's contribution, some form of the double-entry system was already in practice. No one exactly knows when and how it was invented. Pacioli did not claim to be the inventors of the double-entry system but they explored how the concepts could be used in a more efficient and organized way.

However, Debate or no Debate, Luca Pacioli is more commonly known as the '**FATHER OF MODERN ACCOUNTING**'.

Double Entry book keeping system was more informative. Creating a Balance Sheet with separate Debit & Credit balances made bookkeeping more efficient and provided a clearer picture of a company's overall strength.

Here is what the double-entry system looked like. You can see the two separate columns for debits and credits, along with the description of each transaction and how it was paid—cash or commodities.

		Debit	Credit
Sold Grains	Debit Cash	48.00	-
Sold Grains	Credit Grains	-	48.00
Bought Seeds	Debit Seeds	48.00	-
Bought Seeds	Credit Cash	-	48.00

Over the period of time, double-entry bookkeeping system spread throughout Europe and become the foundation of modern accounting.

4) Flow of Accounting to India

Before the double-entry bookkeeping system in India, Desi Nama or Vahi Paddhati is the traditional accounting system developed and used in the Indian subcontinent, the Desi Nama system was written in regional languages. Despite being very old, the system is a scientific and complete method. It is very easy to write and understand accounts by the Desi Nama system.

But the Question is, why we would adopt Double Entry System when our own traditional system was well in place???

To make uniformity with the international accounting standards we have adopted the double-entry system.

In the colonization period, the Britishers required accountants and clerks who can manage, understand and write books of accounts in the dual entries. So they trained the Indians according to their accounting system. They started to train Indian accountants and students with modern accounting aspects. Our accounting system was influenced by the British rule for 200 years.

And that is how, we Indians learned the Double Entry bookkeeping System. **Basically the Britishers brought this to India.**

5) Birth of a Profession

By the mid-1800s, the industrial revolution in Britain was well underway and London was the financial centre of the world. With the growth of the limited liability company and large-scale manufacturing and logistics, demand surged for more technically proficient accountants capable of handling the growingly complex world of global transactions.

Accountancy Profession

The increasing importance of accountants helped to transform accounting into a profession, first in the UK and then in the US. In 1904 eight people formed the “London Association of Accountants”, which was later renamed as the Association of Chartered Certified Accountants (ACCA).

In India, after the independence, on the recommendation made by the Expert Committee, on 1st May 1949, the **Institute of Chartered Accountants of India (ICAI)** was reorganized and recognized as an autonomous body.

With time, Social & Economic scenarios are bound to change. So are the accounting requirements. ICAI keeps a watch that our framework is in line with those changes.

Being a member of the institute, we all are well aware that the Institute is a regulatory body for our profession. Besides regularizing the profession of chartered accountancy in India, the institute also sets up Accounting Standards.

The ICAI also provides inputs when required to the Trade Policy Division, Ministry of Commerce & Industry of Government of India.

We, the members are the soul of our Regulatory Body. We are the torchbearers & as we take pride in being a CHARTERED ACCOUNTANT, it is our responsibility to take forward the legacy of our Institute & Profession to new heights & bring new success to cherish its existence!

SO, SUCH WAS THE ENTIRE JOURNEY OF OUR CORE SUBJECT “ACCOUNTANCY”

SUMMARY

Subject of Accounting is as old as 6000 years. Initially, it was a raw subject.

It took lot of years to take the shape of a Profession that it is today! It went through a lot of phases like The Barter System, over the period of time, single Entry System came into Existence. After that the Double Entry System was introduced by LUCA PACIOLI, which was accepted all over the world.

With the Industrial Revolution & the growth in businesses, people felt the need for accurate & informative accountancy. The increasing importance of Accounting finally helped to transform it into Profession. Over the period of time, our Profession has emerged as a catalyst for the growth of the Commerce Industry.

REQUEST TO MEMBERS

It's a request to all respected members to contribute to Nagpur Branch Newsletter by way of sending articles, showcasing talent or any other matter related to professional enrichment on Nagpur Branch email address : nagpur@icai.org

Read A Book - Review



'The Coal Miner's Daughter'

CA. Anil S. Dani
Past Vice Chairman - WIRC



"The Coal Miner's Daughter" a fiction written by Dr. Khushi Moitra, a physician by profession who recently retired from the Medical wing of Western Coalfields Ltd; affords more a reading experience of a real life story than that of fiction; so intimate is the author to the various facets of environment that prevailed at the coalfields in India, especially during prenationalisation period. This culmination is not accidental since Dr. Khushi Moitra was born and brought up around coalfields, studied at nearby places and then spent her entire working career in coalfields. She is the third generation in coalfields, her grandfather and father both being Mining Engineers. Grandfather was the Chief in a mine in West Bengal, while her father was Chairman cum Managing Director of BCCL, of Coal India Ltd.

With this background, and the style of narration, the reader of the book is more inclined to believe that the novel beautifully surrounds the author, personally. The focus of the book is more on the Indian scenario of coalmines in the British period and thereafter up to their nationalisation in 1973. That was the time when the owners of the mines preferred to stay away from the dusty and grimy conditions inherent at the mines, although they invariably arranged for their comforts in palatial bungalows maintained for their occasional visits. The main trust for the assured results was on their Agent (CEO) and Managers and trusted Accountants. A contingent of this handful of officers was accountable for the hassles of day to day management and to get over the problems including those related to mine accidents occurring deep inside the belly of the earth. The underground accidents are colossal at times leading to deaths of miners working underground. Such situations needed to be managed skillfully by this band of managers. The trade unions were not active at this time and it was the skill and tactic at the top management that was heavily relied on by the owners of mine, to get over such situation. It was not surprising

that they took the assistance of anti social and criminal element living in the vicinity to terrorise in the colonies of workers and take care of law and order problems, albeit with brute force.

This was a peculiar time when there was no orderliness in recruitment of workers who would come from distant places, leaving their families behind in villages and take annual holiday to visit their families during festivals such as 'Chat Puja'. There was no conscious effort for the welfare of miners and for their safety. Safety weeks were celebrated though for awareness of workers, spirit of festivity used to be predominant. Such occasions were very special for the officers who celebrated such events in their own distinctive style.

The top class of managers close to the owners of mines was consciously kept comfortable by the owners by providing them spacious accommodations, handsome salaries and perquisites. While the Agent and the Officers concentrated on mining work there were trusted accountants who updated the owners on accounting and handed over money as and when requisitioned by them.

In spite of owners lust for profiteering and a callous negligence towards safety and welfare of workers, it is the class of Managers and Chief Managers which the author rightly reflects as a team of those dedicated persons, having been qualified from the Indian School of Mines after rigorous training for becoming First Class (or Second Class) Managers, who were eventually in the effective leadership of mines and responsible for a sustained production. They formed a group of their own at the mines sites and lived comfortably with their colleagues. They gave their families enough love and opportunities for their growth and education in the midst of uncertainties which were rampant. The author highlights how dutiful and dedicated they used to be while confronting various challenges at the mine management.

Read A Book - Review

This class of Managers used to be overhauled thoroughly in their examinations both in terms of theory related to underground mining and their application. Senior Officers from the National Mining Board (NMRB) would ensure during viva voce that the incumbents were equipped with managerial qualities and appropriate attitude. Mining was a very lucrative profession and many bright students chose it as their vocation. The author Dr. Khushi Moitra revolves around a family of Ranjan Mitra known for his expertise and dedication. He has been a hero of this fiction. He was instrumental in the making of career of so many juniors under him who acknowledged their success to Ranjan Mitra. He also dealt with a few cases of corruption and irregularities which came his way while he performed as a responsible Manager.

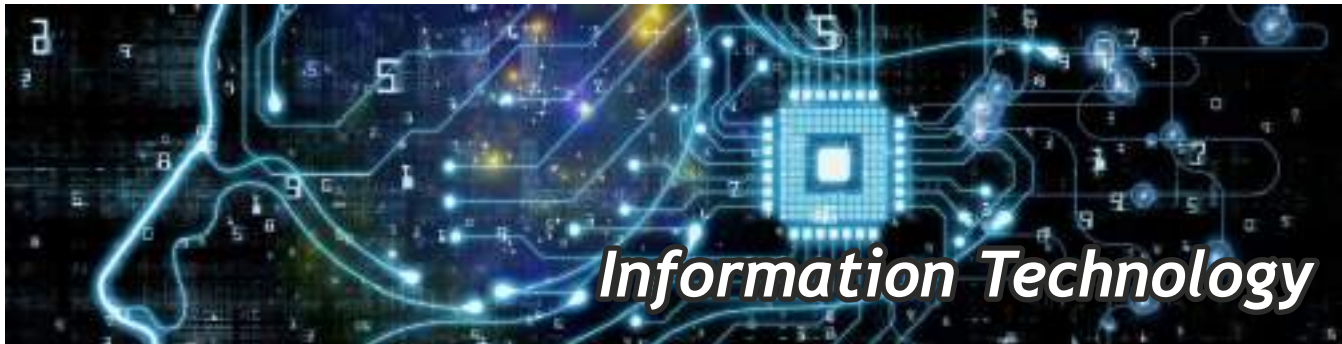
It is this class of managers which rejoiced the decision of nationalisation of coal mines. They joined a sentiment that mine workers would at last get what they truly deserved. They were an exploited and humiliated lot in private ownership of mines with no minimum wage, no machinery in place which took care and provided the means for their safety, healthcare and retirement benefits. The industry needed modernisation which was avoided since it needed major investment such as undertaking longwall mining with self advancing power roof supports which was resorted to by advanced countries doing

underground mining.

These officers recalled the time when hutments of miners were demolished overnight because the owner of the colliery suspected a rebellion creeping in the colliery. This needed a transition in the attitude of Coal Management which the nationalisation was believed to bring about.

The author records a few instances which involved criminal misappropriation of cash and valuable items in Stores, immediately after the announcement of nationalisation. There were also attempts to show on wage rolls, bogus employees as enrolled already, so as to ensure government employment to them in future. This was sought to enable the middlemen to make money.

The most adorable part of the book is the family bond in the Mitra Family so delightfully narrated by the author at the backdrop of several happenings in the surroundings of the family at collieries and at various stages of placements of Ranjan Mitra which were peculiar for a Mine Manager. The adaptability shown by the family and their urge to accept changes and to go about with fond memories of the past, keep the reader smiling with astonishment till the end when the Coal Miner's tiny Daughter appears to have turned a lady of tremendous maturity and stature.



Important Shortcut keys in Excel - Control Key

CA. Trupti Bhattad

Shortcut	Effect
Ctrl+A	Select All
Ctrl+B	Bold
Ctrl+C	Copy
Ctrl+D	Fill Down
Ctrl+F	Find
Ctrl+G	Goto
Ctrl+H	Replace
Ctrl+I	Italic
Ctrl+K	Insert Hyperlink
Ctrl+N	New Workbook
Ctrl+O	Open
Ctrl+P	Print
Ctrl+R	Fill Right
Ctrl+S	Save
Ctrl+U	Underline
Ctrl+V	Paste
Ctrl+W	Close
Ctrl+X	Cut
Ctrl+Y	Repeat
Ctrl+Z	Undo
F2	Edit
F4	Repeat last action
F4	While typing a formula, switch between absolute/relative refs

Shortcut	Effect
F5	Goto
Ctrl+:	Insert Current Time
Ctrl+;	Insert Current Date
Alt+F2	Save As
Alt+F4	Exit
Alt+=	AutoSum
Ctrl+`	Toggle Value/Formula display
Ctrl+Shift+~	General format
Ctrl+Shift+!	Comma format
Ctrl+Shift+#	Date format
Ctrl+Shift+\$	Currency format
Ctrl+Shift+%	Percent format
Ctrl+Shift+L	Filter
Ctrl++	Insert
Ctrl+-	Delete
Ctrl+1	Format cells dialog box
Ctrl+9	Hide rows
Ctrl+0	Hide columns
Ctrl+Shift+(Unhide rows
Ctrl+Shift+)	Unhide columns

CA's GOT TALENT



Shayari

CA Gulshan Zade

Membership No. 180192

वक्त लगता है गुलशन को बहरने में,
यूं ही कलियां खिला नहीं करती।
चाहता तो है हर कोई उसे,
पर हर बार मंजिल मिला नहीं करती।
कभी बित जाती है जिंदगी सारी,
अरमानों को पूरा करते हुए।
खुद को खुद से जुदा कर देता
है वक्त,
जिंदगी में यूं ही गुजरते हुए।

अपने ही कर्मों से चलती है जिंदगी,
कोई फरिश्ते नहीं आते,
रहमत जरूर होती है खुदा की
यूं ही सजदे किए नहीं जाते,
जन्नत नसीब होती है,
जो कोई सच्चे दिल से ईबादत करता है,
ऐसे बंदो की तो जहां में,
खुदा भी हिफाजत करता है।

एक लंबी जिंदगी जरूरी नहीं,
बस उसमें जान होनी चाहिए।
वजूद की हमारे,
एक अलग पहचान होनी चाहिए।
धीरज होता है जिनके पास,
वो तो ग़मों का घोट भी खुशी से पी लेते हैं।
जीना जानते हैं जो इस दुनिया में,
वो तो एक लम्हे में पूरी जिंदगी जी लेते हैं

Health & Wellness Series



Better vision for a great life

Dr. Aditya Kapil, Eye-Surgeon, Mumbai

There are things you can do to help keep your eyes healthy and make sure you are seeing your best:

- Eat a healthy balanced diet. Your diet should include plenty of fruits and vegetables, especially deep yellow and green leafy vegetables. Eating fish high in omega-3 fatty acids, such as salmon, tuna, and halibut can also help your eyes.
- Maintain a healthy weight. Being overweight or having obesity increases your risk of developing diabetes. Having diabetes puts you at higher risk of getting diabetic retinopathy or glaucoma.
- Get regular exercise. Exercise may help to prevent or control diabetes, high blood pressure, and high cholesterol. These diseases can lead to some eye or vision problems. So if you exercise regularly, you can lower your risk of getting these eye and vision problems.
- Wear sunglasses. Sun exposure can damage your eyes and raise your risk of cataracts and age-related macular degeneration. Protect your eyes by using sunglasses that block out 99 to 100% of both UV-A and UV-B radiation.
- Wear protective eye wear. To prevent eye injuries, you need eye protection when playing certain sports, working in jobs such as factory work and construction, and doing repairs or projects in your home.

- Avoid smoking. Smoking increases the risk of developing age-related eye diseases such as macular degeneration and cataracts and can damage the optic nerve.
- Know your family medical history. Some eye diseases are inherited, so it is important to find out whether anyone in your family has had them. This can help you determine if you are at higher risk of developing an eye disease.
- Know your other risk factors. As you get older, you are at higher risk of developing age-related eye diseases and conditions. It is important to know your risk factors because you may be able to lower your risk by changing some behaviors.
- If you wear contacts, take steps to prevent eye infections. Wash your hands well before you put in or take out your contact lenses. Also follow the instructions on how to properly clean them, and replace them when needed.
- Give your eyes a rest. If you spend a lot of time using a computer, you can forget to blink your eyes and your eyes can get tired.

To reduce eyestrain, try the 20-20-20 rule:

Every 20 minutes, look away about 20 feet in front of you for 20 seconds.

Arrangement of Discount Schemes For Members of ICAI



Arrangement of TallyPrime Software at a Special Price for ICAI Members

The Institute of Chartered Accountants of India
(Set up by an act of Parliament)

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Check Out: community.tallysolutions.com

Arrangement of Discount Schemes For Members of ICAI



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Arrangement of Discount Schemes For Members of ICAI



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Gist of Past Events of Nagpur Branch of ICAI (May 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
1	01/05/2021 to 3/05/2021	Webinar	Movement 73 : A Fitness Initiative (Jointly with Ahmedabad Branch)	Various speakers/ Activities daily	On line Mode	--
2	01/05/2021 & 02/05/2021	Webinar	Webinar on Derivatives Pathshala <ul style="list-style-type: none"> • Introduction to Derivatives • Introduction to Options • Understanding Option Pricing • Understanding Hedging • Understanding Risk Management • Understanding Open Interest (Jointly with Nagpur Branch of WICASA)	Chief Guest: CA. Swapnil Ghate Past Chairman Speakers: CA. Jiten Saglani Mr. Ajay Barik	On line Mode	--
3	01/05/2021 & 02/05/2021	WICASA	Webinar on Derivatives Pathshala <ul style="list-style-type: none"> • Introduction to Derivatives • Introduction to Options • Understanding Option Pricing • Understanding Hedging • Understanding Risk Management • Understanding Open Interest (Jointly with Nagpur Branch of ICAI)	Chief Guest: CA. Swapnil Ghate Past Chairman Speakers: CA. Jiten Saglani Mr. Ajay Barik	On line Mode	--
4	06/05/2021	Webinar	Webinar on Standards on Auditing – Implementation by SMP's	Chief Guest: CA. Sudhir Surana Past Chairman CA. Vishal Doshi, Past Chairman, WIRC Vadodara	On line Mode	2 Hrs
5	06/05/2021	Blood & Plasma Donation	Blood & Plasma Donation Camp In association with Hedgewar Blood Bank (Jointly with WICASA Nagpur)	Co-ordinators: CA. Saket Bagdia Chairman CA. Jiten Saglani Vice Chairman	Hedgewar Blood Bank, Nagpur	--
6	09/05/2021	Webinar	Webinar on Derivatives Pathshala	Chief Guest : CA. Swapnil Ghate Past Chairman Speakers: CA. Jitendra Saglani Chairman WICASA Mr. Ajay Barik	On line Mode	--
7	09/05/2021	WICASA	Webinar on Derivatives Pathshala	Chief Guest : CA. Swapnil Ghate Past Chairman Speakers: CA. Jitendra Saglani Chairman WICASA Mr. Ajay Barik	On line Mode	--
8	09/05/2021	WICASA	Virtual Celebration : Mother's Day	Judges: CA Prerna Munoot CA. Haresh Sarda	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (May 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
9	14/05/201 to 16/05/2021	Yoga for Life	Health & Wellness Series Session 3 : Yoga for Life *Immunity Building Session + Weight Loss Session *Lungs Development & Stress Reliever Session *Yoga Practice while in office	Chief Guest: CA. Samir Bakre Past Chairman Trainer for Session : Mr. Yash Arya, Yoga Trainer Co-ordinators: CA. Saket Bagdia Chairman CA. Jiten Saglani Vice Chairman & Chairman WICASA	On line Mode	--
10	14/05/201 to 16/05/2021	WICASA	Health & Wellness Series Session 3 : Yoga for Life *Immunity Building Session + Weight Loss Session *Lungs Development & Stress Reliever Session *Yoga Practice while in office	Chief Guest: CA. Samir Bakre Trainer for Session : Mr. Yash Arya, Yoga Trainer Co-ordinators: CA. Jiten Saglani Vice Chairman & Chairman WICASA Ameya Soman Aviral Barange Karan Agrawal Karan Tajne Parag Jain Radhika Taneja Ravina Tayade	On line Mode	--
11	15/ 05/2021	VCM	VCM on Recent Amendments in Charitable Trusts Taxation of Charitable Trust, NGO, Educational Institution etc. New Registration, Re -registration provisions u/s 12A, 12AB, 80G, 10(23C) Provisions of Income Tax Act, 1961	Speaker : CA. Sudhir Baheti Nagpur	On line Mode	2 Hrs
12	19/05/2021	The Top 10 Series	"The Top 10 Series" - GST-I Knowledge ki Pathshala Judgments/ Amendments/ Advance Rulings/ Any other important issue – GST- 1	Chief Guest & Speaker: CA. Ashok Chandak Past President, ICAI CA. Jaydeep Shah Past President, ICAI Co-ordinators: CA. Akshay Gulhane CA. Naresh Jakhotia	On line Mode	--
13	20/05/2021	The Top 10 Series	"The Top 10 Series" -Income Tax - I Knowledge ki Pathshala Judgments/ Amendments/Advance Rulings/ Any other important issue Income Tax -I	Speaker: CA. Rajesh Loya Past Chairman Co-ordinator: CA. Kirit Kalyani Imm.Past Chairman CA. Naresh Jakhotia	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (May 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
14	22/05/2021	The Top 10 Series	"The Top 10 Series" - Company Law - I Knowledge ki Pathshala Judgments/ amendments/Advance Rulings/ Any other important issue Company Law - I	Speaker: CS Khusboo Pasari Chairperson, ICSI, Nagpur Branch Co-ordinators: CA. Akshay Gulhane CA. Naresh Jakhotia	On line Mode	--
15	23/05/2021	VCM	VCM on Work From Home and Automating Tasks <ul style="list-style-type: none">VPN - live setup and workingRemotely switching-on officeAutomatic MailerScheduling TasksScheduling Auto- BackupsSite Blocking And various small office automations	Chief Guest: CA. Abhijit Kelkar Speakers: CA. Dhananjay Gokhale Nagpur CA. Parth Lalit Chauhan Nagpur	On line Mode	3 Hrs
16	28/05/2021	VCM	VCM on Recent Changes in TDS/TCS Provisions	Speaker: Chief Guest: CA. Makarand Joshi Past Vice Chairman, WIRC CA. Prachi Parekh Mumbai	On line Mode	2 Hrs
17	29/05/2021	VCM	VCM on Provisions Related to Import, Export & Refunds under GST	Chief Guest: CA. Milind Patel Past Chairman Speakers: CA. Vishal Poddar Nashik CA. Archana Jain New Delhi	On line Mode	3 Hrs
18	30/05/2021	Webinar	Health & Wellness Series Session-4 – Arjuna: A Case Study Life Lessons from Bhagwad Gita Organised Nagpur Branch of ICAI & WICASA Nagpur in Association with BAPS Swaminaryan Mandir, Nagpur Jointly with Amravati & Jalgaon Branch of ICAI, Chandrapur, Yavatmal & Wardha CPE Chapter of ICAI	Chief Guest: CA. Jaydeep Shah Past President, ICAI Speaker : Sadhu Bhadresh Das, BAPS, Swaminaryan Trust	On line Mode	--
19	30/05/2021	WICASA	Health & Wellness Series Session-4 – Arjuna: A Case Study Life Lessons from Bhagwad Gita Organised WICASA Nagpur & Nagpur Branch of ICAI in Association with BAPS Swaminaryan Mandir, Nagpur Jointly with Amravati & Jalgaon Branch of ICAI, Chandrapur, Yavatmal & Wardha CPE Chapter of ICAI	Chief Guest: CA. Jaydeep Shah Past President, ICAI Speaker : Sadhu Bhadresh Das	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
1	02/06/2021	VCM	VCM on Various MSME Schemes, Oxygen Policy of Maharashtra & Central Warehousing Policy	Speaker: CA. Julfesh Shah Past Vice Chairman, WIRC	On line Mode	2 Hrs
2	04/06/2021 to 05/06/2021	VCM	<p>Co-operative Bank Conclave (Co-operative Bank participants from Maharashtra, M.P. & Chattisgarh)</p> <p>Technical Session -1 Audit & Accounts</p> <ol style="list-style-type: none"> 1. Audit Planning, Documentation & Recent Amendments in LFAR 2. Treasury Management for Cooperative Bank <p>Technical Session -1 Taxation, Forensic & RBI Regulations</p> <ol style="list-style-type: none"> 1. Taxation Perspective - Direct Taxes including SFT Provisions Indirect Taxes – GST 2. Fraud & Investigation vis-a-vis Cooperative Bank 3. Recent Important RBI Guidelines 	<p>Chief Guest: Mr. Satish Marathe, Director, Reserve Bank of India</p> <p>Guest of Hon.: CA. Manish Gadia Chairman, WIRC</p> <p>Special Invitee: CA. Jaydeep Shah Past President, ICAI CA. Shrinivas Joshi, CCM CA. C.V. Chitale, CCM</p> <p>Key Note Speaker: CA. Mukund M. Chitale, Past President, ICAI, Mumbai</p> <p>Technical Session Chairman: CA. TusharKanti Dable, Nagpur</p> <p>Speakers: CA. Sandeep Welling, Mumbai CA. Shekhar Desai, Thane</p> <p>Technical Session Chairman : CA. Anil Parakh, Past Chairman, Nagpur</p> <p>Speakers: CA. Shriram Deshpande, Dhule (Direct Taxes) CA. Anand Desai, Mumbai (Indirect Taxes) CA. Mitil Chokshi, Mumbai CA. Rajeev Chand, Nagpur</p>	On line Mode	--
3	05/06/2021	WICASA	Investor Awareness Program: Nivesh ki Pathshala	Speaker: CA. Jiten Saglani Vice Chairman & Chairman WICASA	G.S. College of Commerce & Economics, Nagpur	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
4	05/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Accounting	Speaker : CA. Jai Chawla	On line Mode	
5	05/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series– CA. Final Financial Reporting	Speaker : CA. Sarthak Jain	On line Mode	
6	06/06/2021	WICASA	Work from Home & Data Security Coverage in the session: 1. Concept of IP, MAC, Gateway Configuring Router 2. Guest Network to secure office data 3. White/ Black listing device assess 4. Blocking of Websites 5. Limiting speed of browsing 6. Remote Unattended Access 7. Virtual Private Network (VPN)	Speaker : CA. Dhananjay Gokhale	On line Mode	--
7	06/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Corporate And Other Laws	Speaker : CA. Pankaj Garg	On line Mode	--
8	06/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Financial Reporting (IND AS)	Speaker : CA. Jai Chawla	On line Mode	--
9	07/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Strategic Financial Management	Speaker : CA Archana Khetan	On line Mode	--
10	07/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Cost and Management Accounting	Speaker : CA. Satish Jalan	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
12	08/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Indirect Tax Laws	Speaker : CA Vishal Bhattad	On line Mode	--
13	08/06/2021	WICASA	Regional Direct Tax Course for CA Students (Virtual) Organised by WICASA of WIRC and hosted by Nagpur Branch of WICASA 1. TDS/TCS Compliance 2. Trust Filings	Speakers: CA. Pinki Kedia CA. Bosco D'souza	On line Mode	--
14	09/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Indirect Tax	Speaker : CA. Vishal Bhattad	On line Mode	--
15	09/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Advanced Accounting And Professional Ethics	Speaker : CA Pankaj Garg	On line Mode	--
16	10/06/2021	VCM	VCM on Accounting Standards Applicable to Non Corporate Entities (Organised by Accounting Standards Board & hosted by Nagpur Branch) 1. Applicability of Accounting Standards to Non company entities and issues therein 2. Case Studies relevant to non-company entities 3. Practical issues on Different Accounting Standards	Chief Guest: CA. M.P. Vijay Kumar, CCM, Chairman Accounting Standards Board of India Guest of Hon. : CA. Manish Gadia Chairman, WIRC Speakers: CA. Chintan Patel, RCM, Ahmedabad CA. Vishal Doshi RCM, Vadodara CA. Rahul Parikh Vadodara	On line Mode	3 Hrs
17	10/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Advanced Accounting	Speaker : CA. Jai Chawla	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
18	10/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Corporate And Economic Laws	Speaker : CA Pankaj Garg	On line Mode	--
19	10/06/2021	Exposure Draft	Comments on Exposure Draft on Accounting Standards (AS) 12- Income Taxes issued by ASB, ICAI		--	--
20	10/06/2021	Exposure Draft	Comments on Exposure Draft of the Audit Quality Maturity Model- Version 1.0 (AQMM V1.0) issued by Centre for Audit Quality, ICAI		--	--
21	10/06/2021	WICASA	Tree Plantation	Chief Guest : CA. Ashwini Agrawal Past Chairman	ICAI Bhavan	--
22	11/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Auditing And Assurance	Speaker : CA. Ravi Taori	On line Mode	--
23	11/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Strategic Cost Management And Performance Evaluation	Speaker : CA Satish Jalan	On line Mode	--
	11/06/2021		Webinar on Capital Market (Jointly with Nagpur Chapter of WIRC of ICSI) 1. An overview on Capital Market & SME Listing 2. Role of Merchant Banker in issue management		On line Mode	

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
25	12/06/2021	Study Circle	Study Circle- Knowledge ki Pathshala: Concept of Block Chain Technology – Crypto Currency & Its Accounting Treatment June, 2021	Speaker: CA. Dr. T.S. Rawal Nagpur Co-ordinators: CA. Naresh Jakhotia	Online Mode	--
26	12/06/2021	WICASA	Infotech Pathshala: Concept of Block Chain Technology – Crypto Currency & Its Accounting Treatment June, 2021	Speaker: CA. Dr. T.S. Rawal Nagpur	Online Mode	--
27	12/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate EIS	Speaker : CA. Pavan Gahukar	On line Mode	--
28	12/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final Direct Tax Laws	Speaker : CA Durgesh Singh	On line Mode	--
29	13/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Intermediate Strategic Management	Speaker : CA. Vijay Sarda	On line Mode	--
30	13/06/2021	WICASA	Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA Quick Revision Lecture Series – CA. Final International Taxation	Speaker : CA Durgesh Singh	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
31	14/06/2021 to 17/06/2021	Virtual Conference	<p>National Virtual Conference on Corporate Laws</p> <p>Organised by Corporate Laws & Corporate Governance Committee of ICAI and hosted by Nagpur Branch of WIRC of ICAI</p> <p>1) Recent amendments in Companies Act 2) Incorporation of Companies including type of Companies - 3) Companies Account Rules 2014 & Compliances related to Pvt Ltd Co's including Exemptions 4) Compliance issues in Schedule II & III 5) Audit & Auditors Rules 2014 including CARO 6) Various Filings under the Companies Act, 2013 7) Loans, Advances, Deposits, Inter corporate loans – 8) Professional Opportunities for CA's under Corporate Laws (Company Law & LLP)</p>	<p>Programme Chairman: CA Shriniwas Joshi, Chairman, CL & CGC, ICAI</p> <p>Programme Vice Chairman: CA. Anuj Goyal Vice Chairman, CL & CGC, ICAI</p> <p>Guest of Honour: CA Nilesh Vikamsey, Past President, ICAI</p> <p>Speakers: 1. CA Dhinal Shah, Ahmedabad 2. CA Abhay Arolkar, Mumbai 3. CA Manoj Fadnis, Past President, ICAI 4. CA Durgesh Kabra, CCM, Mumbai 5. CA Anil Sharma, New Delhi 6. CA Sumit Dhadda, Jaipur 7. CA Manoj Pati, Mumbai 8. CA Shriniwas Joshi, CCM, Mumbai</p>	On line Mode	12 Hrs
32	14/06/2021	WICASA	<p>Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA</p> <p>Quick Revision Lecture Series – CA. Intermediate Financial Management</p>	<p>Speaker : CA. Mohit Jain</p>	On line Mode	--
33	15/06/2021	WICASA	<p>Nagpur Branch of WICASA jointly with Ahmedabad Branch of WICASA</p> <p>Quick Revision Lecture Series – CA. Intermediate Economics</p>	<p>Speaker : CA. Pavan Gahukar</p>	On line Mode	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
34	15/06/2021	WICASA	Regional Direct Tax Course for CA Students (Virtual) Organised by WICASA of WIRC and hosted by Nagpur Branch of WICASA 1. Heads of Income Computation 2. Filing Return of Income	Speakers: CA. Nimesh Jain CA. Pooja Jain	On line Mode	--
35	15/06/2021	WICASA	Mutual Funds Sahi Hai	Speaker: CA. Jiten Saglani Chairman Nagpur WICASA	On line Mode	--
36	15/06/2021	WICASA	Jigyasa- The Study Circle Meet on CARO	Mentor: CA, Roshan Poddar Student Speaker: Umesh Adhau	On line Mode	--
37	17/06/2021	The Top 10 Series	"The Top 10 Series"-Income Tax- II Knowledge ki Pathshala Judgments/Amendments/Advance Rulings/ Any other important issue Income Tax-II	Speaker: CA. Kapil Hirani Nagpur Co-ordinator: CA. Akshay Gulhane CA. Naresh Jakhota	Online Mode	--
38	18/06/2021	COVID Vaccination	COVID Vaccination Drive (COVISHIELD) in association with Nagpur Municipal Corporation For members & Immediate relatives of members above 45 age	Co-ordinators: CA. Saket Bagdia Chairman CA. Jiten Saglani Vice Chairman	ICAI Bhavan	--
39	19/06/2020	The Top 10 Series	"The Top 10 Series"- GST- II Knowledge ki Pathshala Judgments/Amendments/Advance Rulings/ Any other important issue GST-II	Speaker: CA. Ritesh Mehta Nagpur Co-ordinator: CA. Akshay Gulhane CA. Naresh Jakhota	Online Mode	--
40	19/06/2021	WICASA	"Read a Book" WICASA Nagpur organised on the National Reading Day. Event for all the young readers who love reading!	Chief Guest &Speaker : Mr. Rupak Shah, Mumbai	Online Mode	--
41	20/06/2021	WICASA	Father's Day	-	Online Mode	--
42	21/06/2021	VCM	VCM on Creation, Partition & Taxation of HUF	August Presence of Hon. President ICAI CA. Nihar Jambusaria Speaker: CA. Chandrashekar Chitale, CCM, Pune	Online Mode	2 Hrs

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
43	21/06/2021 To 27/06/2021	Yoga Day	Organised International Day of Yoga Special 7 Days Monday (21 st June) - Breathing Tuesday (22 nd June) - Lower Body Wednesday (23 rd June) Upper Body Thursday (24 th June,) Core & Laughter Friday (25 th June) Flexibility Saturday (26 th June,) Stamina Sunday (27 th June) Diet Session (Jointly with WICASA)	Yoga Trainer : Mr. Saurabh Bothra Govt. certified Level3 Yoga Trainer	Online Mode	--
44	21/06/2021 To 27/06/2021	WICASA	Organised International Day of Yoga Special 7 Days Monday (21 st June) - Breathing Tuesday (22 nd June) - Lower Body Wednesday (23 rd June) Upper Body Thursday (24 th June,) Core & Laughter Friday (25 th June) Flexibility Saturday (26 th June,) Stamina Sunday (27 th June) Diet Session (Jointly with Nagpur Branch)	Yoga Trainer : Mr. Saurabh Bothra Govt. certified Level3 Yoga Trainer	Online Mode	--
45	21/06/2021	Exposure Draft	Exposure Draft for amendments to Guidance Note on Accounting for Derivative Contracts w.r.t. IBOR Phase 2 Replacement Issues		--	--
46	22/06/2021	COVID Vaccination	COVID Vaccination Drive (COVISHIELD) in association with New Era Hospital & Research Institute For members & Immediate relatives of members aged 18 and above	Chief Guest: CA. Pankaj Agrawal Past Chairman Co-ordinators: CA. Saket Bagdia Chairman CA. Jiten Saglani Vice Chairman	ICAI Bhavan	--
47	22/06/2021	WICASA	COVID Vaccination Drive (COVISHIELD) in association with New Era Hospital & Research Institute For CA Students & Immediate relatives of students aged 18 and above	Co-ordinators: CA. Saket Bagdia Chairman CA. Jiten Saglani Vice Chairman	ICAI Bhavan	--
48	22/06/2021	WICASA	Regional Direct Tax Course for CA Students (Virtual) Organised by WICASA of WIRC and hosted by Nagpur Branch of WICASA 1. Tax Audit 2. Transfer Pricing Audit	Speakers: CA. Hardik Nirmal Eminent Faculty	Online Mode	--

Gist of Past Events of Nagpur Branch of ICAI (June 2021)

Sr. No.	Date	Programme Type	Topics	Speakers	Venue	CPE Hrs
49	27/06/2021	VCM	International MSME Day - VCM on Benefits For MSME Sector	Chief Guest & Speaker: Shri Ashok Dharmadhikari, Joint Director of Industries, Nagpur. Guest of Honor & Speaker: Shri D. Prasad Rao, Branch Manager, SIDBI, Nagpur. Co-ordinator: CA. Sanjay M. Agrawal Secretary	Online Mode	2 Hrs
50	29/06/2021	WICASA	Regional Direct Tax Course for CA Students (Virtual) Organised by WICASA of WIRC and hosted by Nagpur Branch of WICASA 1. Faceless Assessment 2. Drafting skills for assessment process, stay, Penalty, Rectification, Adjournment	Speakers: CA. Darshana Deshmukh CA. Manish Padhiar	Online Mode	--
51	30/06/2021	WICASA	Jigyasa - Study Circle Meet : RERA	Chief Guest/Mentor: CA Chaitra Salankar Speaker: Mr. Debasish Goswami	Online Mode	--

Glimpses of Past Events



VCM on Standards on Auditing - 06/05/2021
Chief Guest - CA. Sudhir Surana, Past Chairman,
Speaker - CA. Vishal Doshi, Vadodara



Health & Wellness Series - Yoga for Life - 14/05/2021
CA. Samir Bakre Past Chairman, Mr. Yash Arya, Yoga Trainer



VCM on Recent Amendments in Charitable Trust - 15/05/2021
Speaker - CA. Sudhir Baheti



The Top 10 Series - Income Tax/GST/Company Law - 19/05/2021
Speakers - CA. Ashok Chandak, Past President, ICAI,
CA. Rajesh Loya, Past Chairman, CS Khushboo Pasari



VCM on Recent Changes in TDS TCS Provisions - 28/05/2021
CA. Makarand Joshi, Past Vice Chairman, WIRC - Chief Guest,
Speaker - CA. Prachi Parekh, Mumbai



VCM on Provisions Related to Import, Export & Refunds under GST - 29-5-2021
CA. Milind Patel, Past Chairman - Chief Guest,
Speakers - CA. Vishal Poddar, Nashik & CA. Archana Jain, New Delhi

Glimpses of Past Events

Blood Donation & Plasma Donation at Hedgewar Blood Bank on 06/05/2021



Felicitation of
Shri Ashok Patki, Secretary of Hedgewar Blood Bank
& CA. Ashish Badge, Treasurer of Hedgewar Blood Bank



Felicitation of
Dr. Harsha Soni, Hedgewar Blood Bank

Few Donors Clicks



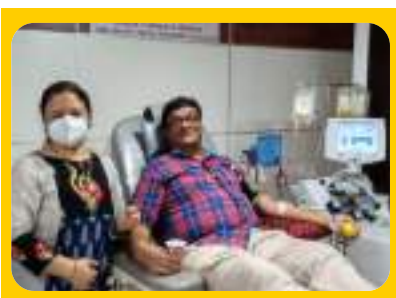
CA. Saket Bagdia, Chairman



CA. Sanjay M. Agrawal, Secretary



CA. Akshay Gulhane, Treasurer



CA. Nitin Betharia



Mr. Ravindra Goplani



CA. Satish Chhatani



CA. Sameer Divecha



Mr. Ritesh Nagadia

Glimpses of Past Events



VCM on Various MSME Schemes - 02/06/2021
Speaker - CA. Julfesh Shah, Past Vice Chairman, WIRC



Co-operative Bank Conclave - 04/06/2021
Mr. Satish Marathe, Director Reserve Bank of India - Chief Guest,
Special Invitee CA. Jaydeep Shah, Past President, ICAI &
CA. Mukund Chitale, Past President, ICAI - Key Note Speaker



VCM on Accounting Standards- 10/06/2021
CA. M. P. Vijay Kumar CCM, Chairman ASB, ICAI



VCM on Accounting Standards Applicable to Non Corporate Entities - 10/06/2021
CA. M.P. Vijay Kumar, CCM, Chairman Accounting Standard Board, ICAI - Chief Guest
& CA. Manish Gadia, Chairman WIRC- Guest of Hon.



National Virtual Conference on Corporate Laws - 14/06/2021
CA. Nilesh Vikamsey, Past President, ICAI - Chief Guest



The Top 10 Series- Income Tax-II - 17/06/2021
CA. Kapil Hirani- Speaker

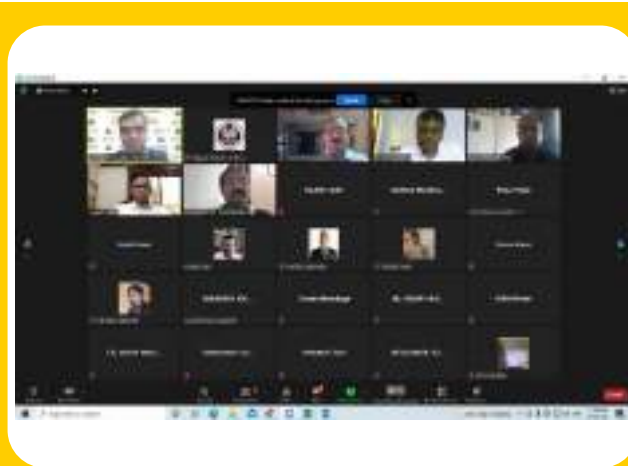
Glimpses of Past Events



The Top 10 Series - GST-II - 19/06/2021
CA. Ritesh Mehta- Speaker



VCM on Creation, Partition & Taxation of HUF - 21/06/2021
August Presence of Hon. President, ICAI - CA. Nihar Jambusaria & CA. Chandrashekhhar Chitale, CCM - Speaker



International MSME Day- VCM on Benefits for MSME Sector 27/06/2021
Shri Ashok Dharmadhikari, Joint Director of Industries - Chief Guest & Shri D. Prasad Rao, Branch Manager SIDBI - Guest of Hon.

Nagpur Branch of ICAI in News

ટોપ ૧૦ સીરીઝ- જ્ઞાન અદ્યતન શ્રંખલા : સીએ ચાંડક

पापुवा (ऑस्ट्रेलियाई) की
राजधानी ऑस्ट्रेलिया की पापुवा प्रांत में है।
यह एक छोटी, आवासीय और औद्योगिक शहर है।
यह 1.2 मिलियन (मिलियन) (मिलियन) / (मिलियन)
में है। (मिलियन) की एक शहर। यह एक
कोई अन्य शहर नहीं है। यह एक शहर है।
यह एक शहर है। यह एक शहर है।
यह एक शहर है। यह एक शहर है।

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आईसीएआई नागपुर शाखा में 'ज्ञान की पाठशाला' अध्ययन मंडल का आयोजन

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यहाँ सुपुत्र जन्मी, पैदावाँस डोलीया
 ली जहाँ किराँत, जगुत गङ्गा के जहाँ
 बापू के संघर्ष जगजहाँ की (20)
 जहाँ के आ जग जहाँ गु जग के जहाँ
 बापू के जगजहाँ आ जग जहाँ की
 किराँत जगुत गङ्गा के जहाँ (21)
 जहाँ जग की जगजहाँ के जग-जग जहाँ

कानून के अन्तर्गत प्रत्येक व्यक्ति को अपने अधिकारों के अर्थों में अधिकार प्राप्त हैं। ये अधिकार सभी को समान रूप में प्राप्त हैं।

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संजीवनी (संजीवनी) का नाम है।
संजीवनी (संजीवनी) का नाम है।
संजीवनी (संजीवनी) का नाम है।
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टीकाकरण एक जिम्मेदारी है : बगड़िया

संघर्षरत्ना
नरसुख भास्करिजन की वसुधा लक्ष्मी ने प्रथम, रीति, संकेत बाधितों में अपने सम्बोधन में कहा कि विद्या का गुलाम हो, विविध हो। छोटा है तो छोटा लक्ष्मी की लक्ष्मी

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जपान सरकारों के साथ-साथ अन्य जनता की बहुत कमों के लिए एक अविभाज्य लोहे के लेबर आई है: अक्सर वे आईईएमआई के जपान सीट विचार सम्प्रदाय और आईईएमआई सम्प्रदाय में ही ऐसीसीय विचार द्वारा कोशिश के इन समर्थों में का जपान गार्डियन और प्रभावों के लिए फिर नए जपानों की स्थापना की।

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विज्ञापन की दुनिया

सीए प्रोफेशन में महत्वपूर्ण है आर्टिकलशिप : सीए लोया

© 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680,

Figure 1. A schematic diagram of the experimental setup. The subject is seated in a chair and views the screen through a mirror. The screen displays the target and the starting position of the hand. The hand is moved from the starting position to the target position. The distance between the starting position and the target position is the reach distance. The distance between the starting position and the mirror is the viewing distance. The distance between the mirror and the target is the target distance. The distance between the starting position and the target is the reach distance. The distance between the starting position and the mirror is the viewing distance. The distance between the mirror and the target is the target distance.

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ਮੇਰਾ ਮਨ ਹੀ ਤੇਰੇ ਲਈ ਹੈ, ਤੇਰੇ ਲਈ ਹੀ ਮੇਰਾ ਮਨ ਹੈ।
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ਮੇਰਾ ਮਨ ਹੀ ਤੇਰੇ ਲਈ ਹੈ, ਤੇਰੇ ਲਈ ਹੀ ਮੇਰਾ ਮਨ ਹੈ।
ਮੇਰਾ ਮਨ ਹੀ ਤੇਰੇ ਲਈ ਹੈ, ਤੇਰੇ ਲਈ ਹੀ ਮੇਰਾ ਮਨ ਹੈ।

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विदर्भ की खान

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स्थानीय

फेमा लेनदेन में उचित सावधानी बरतें - सीए भूषण



James Earl Ray, convicted assassin of Dr. Martin Luther King Jr., has been sentenced to hang by the state of Tennessee.

the authors have a number of suggestions for future research. One would be to attempt to replicate the findings with a different sample, possibly using a more homogeneous group of students. Another would be to investigate the effects of the intervention on a longer-term basis, perhaps using a follow-up study. Finally, it would be interesting to see if the intervention could be adapted for use in other settings, such as in the workplace or in community-based organizations.

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1. The first step is to identify the problem. This involves understanding the symptoms and the context in which they are occurring.

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