



ICAI NAGPUR BRANCH (WIRC)

MONTHLY E-NEWSLETTER
APRIL 2024

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Chairman's Message



April is one of the busiest months for our profession as there are many professional commitments to be completed in this month. Most of the members are involved in Statutory Bank branch audit as well there are various due dates for tax payments & filings in the month of April. Keeping these in mind, branch has organized Panel Discussion on Practical Guide to Bank Branch Audit, members of Nagpur Branch for various professional assignments. In the panel discussion a blend of seasoned panelist representing all section and age groups of our profession discussed various issues including increasing the awareness amongst the clients about the value of services.

Branch had organized various programmes during the month of April for members and students. Interactive Meet of Chartered Accounts, CMI and CS with Shri Nitinji Gadkari, Minister of Road Transport and Highways of India which was attended by

more than 700 members. Organised Seminar on Appeal Procedure before CIT (Appeals). CA (Adv) Ram Heda detailed explained on Appeal Procedure before CIT (Appeals), Series on Indian Accounting Standards (IND AS) was organised in which CA Rishi Loya deliberated that Indian Accounting Standards (Ind AS) represent a set of principles-based accounting standards that are largely converged with the International Financial Reporting Standards (IFRS), aligning India's accounting practices with global best practice. Seminar on Custom Documentation & Exim Procedures was organised CA Aamir Patel, deliberated on the topic, Custom can be traced back to the Latin verb consuescere, meaning "to accustom," in other words "to get used to." Custom can also describe something that you order made just the way you want it.

We themed as "NEST" - Networking, Entrepreneurship, Standards and Technology

Chairman's Message

collectively of Nagpur branch for this year. Organised Past Chairman Meet with Managing Committee Members, branch is sharing the experience & words of wisdom of Past Chairmen of Nagpur Branch regarding ways and means to follow the same.

I wish to express my gratitude to the contributors of April 2024 edition of the newsletter namely- CA. Abhiram Deshmukh, CA. Ram Heda, CA Renuka Borole.

We could not have been able to roll down the

newsletter and make it engaging without the contribution of them all. I take this opportunity to sincerely wish all of you good health, safety and Prosperity at all times.

With kind regards
CA. Akshay V Gulhane
Chairman 2024-25

Joint Editor's Message



Dear Professional Colleagues,

Learning is a part of life that teaches us the lessons in manifolds.

It is a matter of pride that every time when the Conferences and Webinars are organized then the maximum participation of CA Members is seen indicating their inclination towards learning. Their keen interest and zeal is manifested into their actions. The purpose of organizing the various events for its CA members is to keep them updated with the latest knowledge so that they can execute their tasks with excellence.

To help in our success, ICAI Nagpur Branch, too, takes efforts by publishing monthly Newsletter consisting of Articles on various issues concerning our profession. The current issue of Newsletter contains topics on Direct Tax International

Taxation shared by CA. Abhiram Deshmukh, Recent Judicial Pronouncements in Tax Laws under writ Jurisdiction by High Courts shared by CA. Ram Deepak Heda, Advocate, Bombay High Court, Tax Deducted at Source (TDS) under Goods and Service Tax shared by CA. Renuka Borole. As evident, all the topics above will help us in advising our clients in critical issues and how to tackle the challenges to minimize the complications.

I wish all the best to every CA for their future endeavors!

Keep Learning!

Happy Reading!
CA Shweta Telang
Joint Editor

Professional Enrichment



DIRECT TAX- International Taxation

CA. Abhiram Deshmukh

The article tries to provide a snapshot with respect to withholding of taxes in India on payments to nonresidents in cases of Royalty or Fees for Technical services.

Factors determining deductibility of Tax.

In cases of payments made to nonresidents, tax deductibility will be governed by Section 195. Under section 195, tax is to be deducted if the amount so paid is taxable in India. Taxability of the payment is determined by Sections 4, 5 and 9. Under Section 9 taxability of nonresident in India is established if income is received in India or if it is deemed to be received in India or accrued in India or deemed to accrue or arise in India. Income is deemed to accrue or arise in India in case the nonresident derives it through or from a business connection (Section 9(1)(i)) in India or the Income is of the nature of Royalty (Section 9(1)(vi) or Fees for Technical services (Section 9(1)(vii)).

“For Income to be through or from a business connection in India the person in India should have an authority to conclude contracts on

behalf of the nonresident or person in India should habitually secure orders for nonresident. Also, such a person should work mainly or wholly on behalf of the nonresident.”

For Income in the nature of Royalty of a nonresident to be taxed in India, the services for which payment is made by the resident to the nonresident should be used in India. Royalty is defined in Explanation 2 to section 9(1)(vi) as

“For the purposes of this clause, “royalty” means consideration (including any lump sum consideration but excluding any consideration which would be the income of the recipient chargeable under the head “Capital gains”) for—

- (i) the transfer of all or any rights (including the granting of a licence) in respect of a patent, invention, model, design, secret formula or process or trademark or similar property.

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- (ii) the imparting of any information concerning the working of, or the use of, a patent, invention, model, design, secret formula or process or trademark or similar property.
- (iii) the use of any patent, invention, model, design, secret formula or process or trademark or similar property.
- (iv) the imparting of any information concerning technical, industrial, commercial or scientific knowledge, experience or skill;
- (ivA) the use or right to use any industrial, commercial or scientific equipment but not including the amounts referred to in section 44BB;
- (v) the transfer of all or any rights (including the granting of a licence) in respect of any copyright, literary, artistic or scientific work including films or video tapes for use in connection with television or tapes for use in connection with radio broadcasting [11], but not including consideration for the sale, distribution or exhibition of cinematographic films]; or
- (vi) the rendering of any services in connection with the activities referred to in sub-clauses (i) to (iv), (ivA) and (v)."

Explanation 4 to section 9(1)(vi) makes

clarification and reads as under

For removal of doubts, it is hereby clarified that the transfer of all or any rights in respect of any right property or information includes and has always included transfer of all or any right for use or right to use a computer software (including granting of a license) irrespective of the medium through which such right is transferred.

For Income in the nature of Fees for Technical Services of a nonresident to be taxed in India the services for which payment is made by the resident to the nonresident should be used in India. Fees for Technical Services Fees for Technical Services Fees for Technical Services is defined in Explanation 2 to section 9(1)(vii) as

"For the purposes of this clause, "fees for technical services" means any consideration (including any lump sum consideration) for the rendering of any managerial, technical or consultancy services (including the provision of services of technical or other personnel) but does not include consideration for any construction, assembly, mining or like project undertaken by the recipient or consideration which would be income of the recipient chargeable under the head "Salaries";"

If the Income is taxable in India as per the provisions of the Act, then nonresident can access the treaty, entered into by the state of his residency and India if he produces a Tax residency certificate from the Government of the state of his residency. In case where the country of his residence has ratified Multilateral

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eral Instrument (MLI) with India, access to treaty benefits is possible only when Principal purpose test (PPT) and Simplified limitation of benefit (SLOB) are satisfied.

As per the treaty the Income can be characterized as Business Income, Royalty or Fees for Technical/Included Services. Where the nonresident has a PE then Article on business Profits (and not the other articles like Royalty and FTS) shall apply and such income is effectively connected to PE. If there is no PE, then the income can be characterized as Royalty or Fees for Technical/Included Services and the taxability will be as under:-

- I) If characterized as Business Income, taxability is based on permanent establishment in India. If there is PE in India, then income attributable to PE is taxed in India if no PE, then Business Income is not taxable in India.
- ii) If characterized as Royalty or Fees for Technical services, then taxing is as per rights decided by the states in respective clauses in the treaty.

INVITATION FOR ARTICLES FOR NEWSLETTER

"The pen is mightier than the sword"
by Glancey Jonathan

The Newsletter Committee of Nagpur Branch of WIRC of ICAI is inviting articles for its Newsletter.

Submission Guidelines: The articles have to be submitted by the 5th of the month to the following email-id : [nagpur@icai.org]. There is a strict plagiarism check and the articles which are not adhering to the prescribed standards are not published in the newsletter. Illustrations are strongly encouraged to illustrate and emphasize your message. Article can be written by one person or jointly but not more than 2 on a single article. A passport size picture of the writer/ writers should be attached with the article along with their Name and Email ID.

We welcome your efforts and hope you would make the best use of the open platform.

Professional Enrichment



Recent Judicial Pronouncements in Tax Laws under writ Jurisdiction by High Courts

CA. Ram Deepak Heda, Advocate, Bombay High Court

- 1. Order passed u/s 148A(d) for bogus purchases just by referring the information received from the DG GST, without application of own mind independently, is not valid.**

KEC International Ltd vs The Union of India through The Secretary

The Bombay High Court in a recent judgement has quashed the Income Tax reassessment notices as it was issued merely based on information received from the Directorate General of Goods and Service Tax (GST). The court stated that the AO is only referring to the information received from the Directorate General of GST and there is absolutely nothing to indicate that he independently applied his mind to the material received or that he has analysed the response from Petitioner with the material received, which reflects total non-

application of mind. The court quashed the order and remanded the matter for de-novo consideration.

- 2. Proceedings u/s 74 of GST Act not to be initiated against Purchaser for Non-Deposit by Supplier**

Subhash Singh vs Deputy Commissioner : Uttarakhand High Court

In a landmark decision, a Division Bench of the Uttarakhand High Court has ruled that purchasers of goods cannot be subjected to proceedings under Section 74 of the Goods and Services Tax (GST) Act due to the supplier's failure to deposit GST. The case involved Singh, a trader in iron scrap and waste, who purchased goods with valid invoices and paid GST through banking channels. Singh claimed Input

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Tax Credit (ITC) for the period from April 2021 to March 2022 based on these transactions. However, the SGST department denied his ITC claim because Singh's supplier had not filed their GST returns.

The High Court, led by Chief Justice Ritu Bahri and Justice Rakesh Thapilyal, emphasized that Singh had met all the necessary conditions to claim ITC. He had valid invoices, made GST payments through banking channels, and maintained proper records. The Court further noted that it was the supplier's responsibility to file their returns. As a result, the Court held that no proceedings should be initiated against Singh for the supplier's non-compliance.

3. The appellate authority empowered to condone delay beyond one month from prescribed period of limitation under Section 107 (4) of WBGST Act.

Mukul Islam vs Assistant Commissioner of Revenue : Calcutta High Court

The Calcutta High Court recently confirmed the appellate authority's discretion to condone delays beyond one month from the prescribed limitation period under Section 107(4) of the West Bengal Goods and Services Tax Act, 2017 (WBGST Act). This affirmation came in response to

a writ petition challenging the appellate authority's decision not to condone a delay in filing an appeal under Section 107. The petitioner, dissatisfied with a determination under Section 73 of the WBGST Act, filed the appeal after the expiration of the limitation period and submitted an application under Section 5 of the Limitation Act, 1963, seeking condonation of delay. Despite objections from the State respondents that such condonation was beyond the statutory framework, Justice Raja Basu Chowdhury emphasized that the appellate authority retains the discretionary power to consider delays beyond one month under Section 107(4) of the WBGST Act, as the Act does not explicitly exclude the application of Section 5 of the Limitation Act, 1963 in this context.

4. Stay petition against assessment order expedited by Kerala High Court for to ensure a fair hearing.

Sea Pride Fuels Vs Income Tax Officer : Kerala High Court

The Kerala High Court has directed the Income Tax Department to consider a stay petition for coercive recovery against an assessment order. The court directed the department to ensure a fair hearing for the petitioner before reaching a decision on the stay petition and mandated that it be

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completed within two months from the date of receipt of a copy of the judgement. As per the court order, all further proceedings based on the original assessment order will be put on hold until the department issues a decision on the stay petition.

5. The reopening of assessment by notice merely based on a change of opinion of the AO which does not constitute justification and/or reasons to believe that income chargeable to tax has escaped assessment, is not valid.

Upesi Ventures Ltd vs The Assistant Commissioner of Income Tax : Bombay High Court

The Bombay High Court recently quashed a reassessment notice under the Income Tax Act, 1961 concerning non-convertible debts (NCDs), citing no change in the opening and closing stock. The court determined that the reassessment was prompted solely by a change in the Assessing Officer's opinion from the initial assessment, which it deemed insufficient grounds to justify that taxable income had escaped assessment. It emphasized that queries raised during assessment, once responded to by the assessee, are considered addressed, even if not explicitly detailed in the assessment order. As such the impugned notice was quashed and set

aside.

6. A fresh show cause notice shall be issued if the impugned order raises an issue which was not previously raised in the show cause notice.

Annam Rajasekher Bindu vs The Income Tax Officer : Madras High Court

In a recent ruling, the Madras High Court determined that a new Show Cause Notice (SCN) under Section 148 of the Income Tax Act, 1961 should be issued specifically for issues not previously addressed. The court directed the tax department to issue a fresh order under Section 148A(d) after duly considering the response of the assessee. It underscored that the impugned order raised an issue not included in the original SCN, necessitating a new notice to comprehensively address all relevant matters that warrant scrutiny under Section 148 of the Income Tax Act. Furthermore, the court instructed the first respondent to issue a revised order under Section 148A(b) of the Act, providing the petitioner with a reasonable opportunity to respond within a maximum period of three months from the date of receipt of the court's order.

7. Authorities must follow proper procedures and provide clear justifications

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before cancelling a GST registration retrospectively

NK Industries Through its Partner Mr. Neeraj Katyal Vs Commissioner of Delhi Goods and Service Tax: Delhi High Court

In the case involving N.K Industries, its GST registration was cancelled retroactively due to discrepancies in bank account details provided during registration. The initial Show Cause Notice issued by the respondents failed to mention the possibility of retrospective cancellation, denying the petitioner a fair opportunity to respond adequately. The petitioner argued that the retrospective cancellation was unwarranted and caused undue hardship, also indicating their cessation of business interest.

The respondents justified the cancellation based on the incorrect bank account details submitted. The division bench of the court observed that retroactive cancellation of GST registration requires proper justification and procedural fairness, including adequate opportunity for objection. Stressing the importance of a clear and comprehensive Show Cause Notice outlining all potential consequences, including retrospective measures, the court modified the cancellation order. It directed that the registration

cancellation take effect from the date of the Show Cause Notice issuance onward, rather than retrospectively.

8. Order based on the mismatch between the GSTR-1 and GSTR-3B returns set aside without the Pre-deposit condition.

Mr. Hajabandenawas vs The State Tax Officer: Madras High Court

The case involved a discrepancy between the petitioner's GSTR-1 and GSTR-3B returns, leading the department to issue an order under Section 73 of the Central GST/Tamil Nadu GST Act. The petitioner asserted that the first respondent did not properly consider the submitted information. After reviewing both sides, the Court set aside the order due to the identified mismatch and remanded the case for reconsideration. The petitioner is directed to submit all necessary documents within two weeks. The first respondent is instructed to issue a new order based on the merits and in accordance with the law within four weeks of receiving the Court's directive.

9. Retrospective Cancellation of GST Registration Should be based on Objective Criteria, Not merely Non-Filing of Returns as it Affects ITC for Customers

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Tax Deducted at Source (TDS) under Goods and Service Tax

CA. Renuka Borole

Certainly! The concept of Tax Deducted at Source (TDS) under Goods and Service Tax (GST) regime in India is designed to facilitate and streamline tax collection, ensuring compliance and improving tax administration. Thus, on the same line TDS under Income Tax Act, The Government has come up with the concept of TDS under GST with effect from 1st October 2018 to collect tax based on certain percentage on the amount payable by the receiver on goods / service.

The provisions pertaining to TDS under GST are given Section 51 of the CGST Act to be read with CGST Rule 66.

1. Section 51 of CGST Act, 2017:

This Section mandates certain specified persons to deduct tax at the source when making payments to suppliers of taxable goods or services.

2. CGST Rule 66:

This rule provides the procedural aspect and compliance requirements related to TDS under GST.

Key Provisions:

- 1. Who is Liable to Deduct TDS (Deductors):**
 - A Department or establishment of Central or State Government.
 - Local Authorities.
 - Any Government Agencies
 - An authority or a board or any other body which has been set up by Parliament or by State Legislature or by a government, with 51% equity (control) owned by the government.
 - A Society established by the Central or any State Government or a Local Authority and the Society is registered under the Societies Registration Act, 1860.
 - Public Sector Undertakings.
 - Such persons or categories of persons as may be notified by the government on recommendations of the council.

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2. Threshold Limit:

TDS to be deducted if the total value of supply under a contract exceeds ₹2,50,000, excluding GST.

(Note: If the contract value includes supply of both taxable supply and exempted supply then, the deduction will be made on the total amount of taxable supply provided the contract value of taxable supply is more than ₹2,50,000)

3. Rate of TDS:

The Rate of TDS is 2%, which is 1% CGST and 1% SGST / UTGST, or 2% IGST in the case of inter-state supplies.

4. Determination of Value of Supply:

TDS need to be deducted on Net Amount i.e., Taxable Amount excluding Taxes indicated on the Invoice. (This means TDS shall not be deducted on GST Component)

5. Time of Deduction:

TDS is required to be deducted at the time of Making Payment to the Supplier.

6. Payment of TDS:

The amount deducted as TDS should be deposited to the credit of the Government within 10 days after the end of the month in which such deduction is made.

7. Return Filing:

The deductor needs to file a return in Form GSTR 7 by the 10th of the following month in which TDS is deducted.

The details of the TDS deducted will be reflected in Form GSTR 7A of the deductee on the basis the GSTR -7 filed by the deductor.

8. TDS Certificate:

The deductor id required to furnish TDS Certificate to the deductee within 5 days of crediting the TDS to the Government, Failure to issue the certificate can attract a late fee.

9. Benefit of TDS to the Deductee (Supplier):

After filing of GSTR 7 by the deductor TDS will gets reflected in GSTR 7A of the deductee. Then deductee needs to accept the TDS reflected and file the his/her return. After filing this return TDS amount gets credited in their electronic cash ledger and deductee may use it for the payment of other taxes by offsetting liability in GSTR 3B.

10. Penalties for not complying with TDS provisions:

- If TDS not Deducted: Interest to be paid @ 18% along with the TDS.
- TDS certificate has not been issued or delayed beyond 5 days: A late

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fees of ₹100 per day will be charged (Subject to a maximum of ₹5000/- in each Act.)

- TDS is deducted but not paid to government or paid after the 10th of the following month: Interest is to be paid @ 18% along with the TDS, calculated beginning from the next day of the return filing due date till the date of actual payment.
- Late filing of TDS return: A late fees of ₹ 100 per day of delay will be charged (Subject to a maximum of ₹5000/- in each Act.)

11. Refund:

The deductor may claim refund of any excess amount deducted and paid to the government. However, if the deducted amount has already been added to the electronic cash ledger of the deductee, then deductor will not be eligible to claim the Refund. Deductee can claim the refund of tax as per refund provisions of the Act.

12. Non-Applicability of TDS:

- Contract Value of Total Taxable Supply is less than or equal to ₹2,50,000
- Receipt of goods and services which are exempted under GST Act
- Contracts related to supply of

Goods on which GST is not leviable. Like Petrol, Diesel, Petroleum, Natural Gas, etc.

- All activities which are neither treated as supply of goods nor supply of services as per schedule III of the CGST / SGST Acts 2017, irrespective of the value.
- In case where the payment relates to tax invoice that has been issued before 1st October 2018.
- Where the tax is to be paid on Reverse Charge by the recipient.
- Where the payments made to unregistered suppliers.
- Where the location of the supplier and place of supply is different from the state of registration of the recipient.

Conclusion

The TDS mechanism under GST not only ensure tax compliance and revenue collection for the government but also provides a systematic approach for deductor and deductee to manage their tax liabilities efficiently, by following the outlined process, both parties can ensure smooth and compliant operations within the GST framework.

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MUKESH KUMAR SINGH vs COMMISSIONER OF DELHI GST: Delhi High Court

In a significant ruling, the High Court of Delhi has set a precedent clarifying the criteria for retrospective cancellation of GST registrations. The court emphasized the necessity of objective grounds rather than solely relying on non-filing of returns, noting the substantial impact such cancellations can have on Input Tax Credit (ITC) for customers.

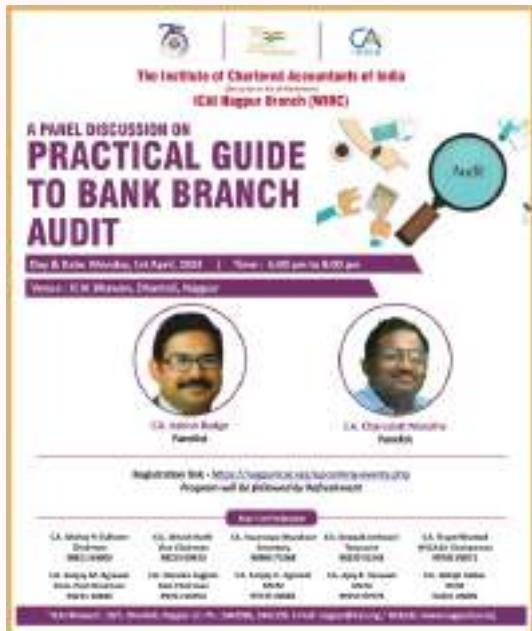
The court scrutinized the procedural aspects of the SCN and the subsequent cancellation order, identifying deficiencies in reasoning and procedural fairness. The division bench of Justice Sanjeev Sachdeva and Justice Ravinder Dudeja modified the cancellation, setting its effective date as August 18, 2021, the date of the SCN.

10. **Order Passed by Commissioner without considering Detailed Reply in Merits quashed and set aside**
BAGGA LINK MOTORS LIMITED vs COMMISSIONER STATE

GOODS AND SERVICES TAX DELHI: Delhi High Court

The Delhi High Court recently overturned a substantial tax demand of Rs. 10.4 crore against Bagga Link Motors Limited, highlighting procedural deficiencies in the Commissioner's handling of the case under the Central Goods and Services Tax (CGST) Act, 2017. The Court criticized the Commissioner for inadequately considering the petitioner's comprehensive response to the Show Cause Notice (SCN), which included detailed rebuttals and supporting documents. Despite the petitioner's efforts to address all allegations, the Commissioner deemed the reply incomplete and unsupported, failing to seek further clarification or additional documents. This procedural lapse led the Court to set aside the tax demand and remand the case for fresh adjudication, stressing the importance of administrative authorities diligently considering and addressing submissions before making determinations in tax disputes.

Glimpses of Past Events - Circulars/Activity



Panel Discussion on Practical Guide to Bank Branch Audit



Seminar on Appeal Procedure Before CIT (Appeals)



Glimpses of Past Events - Circulars/Activity



Series on Ind As



Fellowship Meet Holi Milan

Glimpses of Past Events - Circulars/Activity



Seminar on Custom Documentation & Exim Procedures

<p>The Institute of Cost Accountants of India (Formerly known as Institute of Cost Accountants of India) ICAI Nagpur Branch (WIBC)</p>				
<p>ICAI Nagpur Branch (WIBC), is expanding the network of New Faculties for (ICITSS & AICITSS)</p>				
<p>Faculty Criteria for courses on Information Technology - ICITSS (ITI)</p>				
<p>CA with B.I.S.A. (ICAI) having minimum 2 years* experience in Information Technology related fields</p>				
<p>Mr. Tech (CS/IT) or MCA or M.Sc. (CS/IT) or B.Sc. (Tech. (CS/IT)) or MBA (IT) or 70% Level Certification In Computer Application from DCE/AC/CC or M.Sc./M. Com with at least 1 year PG Diploma in Computer Applications and minimum of 2 years teaching/ Information Technology related experience.</p>				
<p>Faculty Criteria</p>				
<p>The Board of Studies has fixed remuneration for Faculties of ICITSS (Remuneration per Hour: Rs. 700.00)</p>				
<p>Faculty Criteria for courses on Auditing Information Technology - ICITSS (WITS)</p>				
<p>CA with B.I.S.A. (ICAI) having minimum 2 years* experience in Information Technology related fields</p>				
<p>Mr. Tech (CS/IT) or MCA or M.Sc. (CS/IT) or B.Sc. (Tech. (CS/IT)) or MBA (IT) or 70% Level Certification in Computer Application from DCE/AC/CC or M.Sc./M. Com with at least 1 year PG Diploma in Computer Applications and minimum of 2 years teaching/ Information Technology related experience.</p>				
<p>Faculties Remuneration</p>				
<p>The Board of Studies has fixed remuneration for Faculties of ICITSS (Remuneration per Hour: Rs. 700.00)</p>				
<p>Submit your resume along with 2 minutes video on concerned subject to nagpur@icai.org</p>				
<p>Faculty Remuneration</p>				
Mr. Nitin J. Sathre Chairman 9822440000	Mr. Deepak Bhatia Vice Chairman 9822440001	Mr. Swapnil Wadhera Immediate 9822440002	Mr. Deepak Dhiraj Treasurer 9822440003	Mr. Swapnil Wadhera WIBC Chairman 9822440004
Mr. Vinod K. Agarwal Vice Chairman 9822440005	Mr. Deepak Sajwan Vice Chairman 9822440006	Mr. Nitin J. Agarwal MDM 9822440007	Mr. Ajay R. Pawar 9822440008	Mr. Vinod K. Agarwal 9822440009

Glimpses of Past Events - Circulars/Activity

**The Institute of Chartered Accountants of India
ICAI Nagpur Branch (WRC)**

BANK BRANCH AUDIT HELP DESK - 2024

BB Audit Circulars CA. Mahesh Joshi WRC22 82132 CA. Mahesh Joshi WRC22 82728	LPOB CA. Sudh Narve WRC22 02362 CA. Arpan Patel WRC22 07112	Business Advisors CA. Jitendra Patel WRC24 04049 CA. Monika Patel WRC22 03991
Agricultural Advisors CA. Anil Patel WRC22 02208 CA. S. Joshi WRC22 23449	MPS Circulars CA. Anil Patel WRC22 02490 CA. Anupam Singh Joshi WRC22 02159	Retail Advisors CA. S. Joshi WRC22 02208 CA. Monika Patel WRC22 03991
Restructured Advisors CA. Nitin Joshi WRC22 03139 CA. Balaji Gupta WRC22 00919	News Transactions CA. Anupam Singh Joshi WRC22 00972 CA. S. Joshi WRC22 02159	Audit Report / MOC CA. Jitendra Patel WRC22 04049 CA. Monika Patel WRC22 03991
CBBI Circulars CA. Chandrakant Patel WRC22 02158 CA. Monika Patel WRC22 03991	Audit Planning & Monitoring CA. Anil Patel WRC22 02490 CA. Anupam Singh Joshi WRC22 02159	Annual Survey, TAC, Approval CA. Jitendra Patel WRC22 04049 CA. Monika Patel WRC22 03991
Certificates CA. Pankaj Patel WRC22 02919 CA. Nisha Patel WRC22 74490	LDT CA. Jitendra Patel WRC22 04049 CA. Pankaj Patel WRC22 02919	
Meet & Greet		
CA. Mahesh Joshi Chairman WRC22 82132	CA. Sudh Narve Vice Chairman WRC22 02362	CA. Anupam Singh Joshi Secretary WRC22 00972
CA. S. Joshi Vice Chairman WRC22 23449	CA. Jitendra Patel Treasurer WRC22 04049	CA. Monika Patel Treasurer WRC22 03991
CA. Nitin Joshi Joint Chairman WRC22 03139	CA. Anupam Singh Joshi Joint Chairman WRC22 02159	CA. Jitendra Patel Joint Chairman WRC22 04049

For more details, visit: www.nagpuricai.org | www.nagpuricai.org

Invitation for Participation

59th Campus Placement Programme

For Newly Qualified Chartered Accountants

February - March, 2024

75th ICAI

Organised by

Committee for Members in Industry & Business (CMIB)
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



Past Chairmen Meet

WICASA Activities - APRIL 2024

Se. No	Date	Programme Type	Topics	Speakers
1	01/04/2024 To 15/04/2024	WICASA	Mock Test Series Round - 2 CA Intermediate/ CA Final May 2024 Exam 1. Final Paper-1 : Financial Reporting 2. Intermediate Paper-1 : Advance Accounting 3. Final Paper-2 : Advance Financial Management 4. Intermediate Paper-2 : Corporate and other Laws 5. Final Paper-3 : Advance Auditing, Assurance and Professional Ethics 6. Intermediate Paper-3 : Taxation 7. Final Paper-4 : Direct Tax Laws and International Taxation 8. Intermediate Paper-4 : Cost and Management Accounting 9. Final Paper-5 : Indirect Tax Laws 10. Intermediate Paper-5 : Auditing and Ethics 11. Final Paper-6 : Integrated Business Solutions 12. Intermediate Paper-6 : Financial Management & Strategic Management	—
2	18/04/2024	WICASA	One Day Revision for CA Intermediate Topic: Strategic Management	Speaker: CA. Mohit Vora
3	20/04/2024	WICASA	One Day Revision for CA Intermediate Topic: Audit	Speaker: CA. Gauri Mitkari
25	21/04/2024	WICASA	One Day Revision for CA Intermediate Topic: Law	Speaker: CA. Shashank Sharma
26	22/04/2024	WICASA	One Day Revision for CA Intermediate Topic: Advance Accounts	Speaker: CA. Deepak Motwani
28	24/04/2024	WICASA	Seminar on TDS- TCS	Speaker: CA. Rajpal Singhai

ICAI Nagpur Branch in News

एमएसएमई क्षेत्र देश की आर्थिक वृद्धि को बढ़ावा देने वाला : गुलहाने



एमएसएमई क्षेत्र देश की आर्थिक वृद्धि को बढ़ावा देने वाला : गुलहाने

काइन्सीएआई वार्षिक नागपुर शाखा में सेमिनार आयोजित

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विदर्भ की बात | 5

नागपुर, 2 अप्रैल 2024

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सूक्ष्म, लघु उद्योग क्षेत्र विकासाचा पाया
बी. बी. मोदी : 'एमएसएमई द्वेतात व्यावसायिक संधी वर कार्यशाळा
प्रकाशित तिथी : 20 जून 2019

सीएनी सर्वोत्तम क्षमतेने कर्तव्य पार पाढावे : अक्षय गुल्हाने

नाशपूर : वैधानिक वैक साथा लेखारोशण ही चार्टर्ड अकार्टटेन्टा दिलेली महत्त्वाची जबाबदारी आहे. सर्वोत्तम शमतोने कर्तव्य पार पाहण्यास मक्षम या. नोटार्यातीनंतर जबाबदारी आणण्यांची बाहुदली आहे, असे सोए असेय वारी. गुरुहाने गुरणारे. उक्तसारी आवश्या नागरुप प्रासादेने आयोजित केलेल्या वेळ शस्त्रसंचालने लेखारोशणासाठी प्रात्याक्षरक मार्गदर्शक या विविधावरील पैलल चवेत सोए गुरुहाने स्वाक्षरपत्र भाषणात घोलत होते. सोए अर्धभित्र केलकर म्हणाले, लेखारोशणाकाने बैकांनी तजार केलोल्या विविध अहवालांचा संदर्भ घेणे अलंकृत महात्म्याचे आहे जे अहवालात महत्त्वाची भूमिका बजाय शकतात, याप्रसंगी सोए जाहेदत मराठे, सोए अर्द्धाय पुढे यांनीही मार्गदर्शन केले. साचालन सोंग दीपक जेठवानी यांनी केले. आभार स्वकृत्या वजालावार यांनी मानले. यावेळी सोए तुर्पी भट्ट, सारांश माराठा, गोविंद बवा, जय पेपटानी, प्रगत आंदोकर आदी उपस्थित होते.

राष्ट्रप्रकाश

सामी जगत, प्रामी जगत

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