



ICAI NAGPUR BRANCH (WIRC)



MONTHLY E-NEWSLETTER

OCTOBER 2023

“वार्ता”





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Chairperson's Message

Dear Professional Colleagues,

Abraham Lincoln once said-

"Don't worry when you are not recognized, but strive to be *"Worthy of Recognition"*

We always strive to do the best for our Client and put our heart, mind and soul for ensuring all timely compliances and their law requirements. One thing which needs to be recognized and appreciated by our Clients should be the Value Creation done by we Professionals and that is what makes us worthy of recognition.

I believe that after the hectic Tax Audit Season filled with lot of anxiety, the month of October promises more anxiety with filing of Income tax returns related to those statutory audits and tax audits. Reliability and Responsibility are the two important and

compulsory dresses for every Chartered Accountant to adorn and enrich.

The month of October was studded with the most awaited Hon. President Visionary CA Aniket Talathi visit to Nagpur Branch. A two day National Conference on Real Estate Transactions and Emerging opportunities was held on the occasion of President visit which was widely attended by members from all across the Vidarbha. The National Conference was further enlightened by the presence of Central Council Members - CA Durgesh Kabra, CA Mangesh Kinare and CA Umesh Sharma along with the most cherished presence of 3 Past Presidents of ICAI - CA Sunil Talati, CA Ashok Chandak and CA Jaydeep Shah. It was a great event with great learnings from the renowned Speakers. Words of Wisdom from

President, ICAI wherein he shared the works done at Top level for the members benefit as well as insight about new education curriculum and Exam pattern for CA Students. "Take the charge in your hand and Perform while following all Auditing and assurance standards " was the appeal by Hon. President. An interactive meet with the Past Chairmans of Nagpur Branch, Inauguration of Solar System at Nagpur Branch, Inauguration of Accounting Musuem and Inauguration of TEL Program were another highlight of President Visit.

We were further privileged by the visit of stalwarts and Leaders at our own Western India Regional Council led by Dynamic and Dashing Chairman CA Arpit Kabra, Vice Chairman CA Hitesh Pomal, Secretary CA Saurabh Ajmera & Treasurer CA Ketan



Chairperson's Message

Saiya. A full GST Conclave was organized during the visit with Superb speakers covering all aspects of GST and the conclave was widely attended by members from across Vidarbha area. A superb Career Counselling program, MOU signed with University, Interaction with various personnel from Universities as well as interaction with Past Chairmen of Nagpur Branch was the highlight of WIRC Visit. WIRC Chairman highlighted the initiatives of WIRC for the benefit of members and urged members to become more techno savvy and use new accounting tools for making our tasks

easier.

A host of activities were continued to be organized for the benefit of CA Students under the able Chairmanship of WICASA Chairman CA Sanjay C Agrawal.

I congratulate and thank the contributors for this newsletter – Senior Chartered Account CA Naresh Jakhotia and Young Chartered Accountant CA Shubham Jain.

I urge upon respected members to continue contributing their articles for publishing in the newsletter. I place on record thanks to the Sponsorer for this newsletter

“SIDBI” for its continued support.

I conclude by quoting –

“Keep Smiling, because life is a beautiful thing and there is so much to smile about”

Warm regards
CA Sanjay M Agrawal
Chairperson
Nagpur Branch



Professional Enrichment



If deductees PAN is not linked with Aadhar – Deductor will be penalized if TDS done at Normal TDS Rate

CA. Naresh Jakhotia

Out of 70.24 Cr PAN issued so far, around 11.50 PAN are not linked with Aadhar. Non-linking of PAN with Aadhar has a serious repercussion from the TDS perspective. Every deductor is now required to check it at the time of payment or credit of the amount of the payee. Rather, the verification has to be done on a real time basis now. Many deductors are now receiving or will receive the short deduction notice by TDS CPC. Let us visit the latest amendment & impact of non-linking of PAN with Aadhar:

1. Tax Deduction at Source (TDS) is required to be done by the taxpayers at prescribed rate. Normally, the TDS rate is in the range of 0.10% to 10% depending upon the nature of payment.
2. The normal rate of TDS as discussed hereinabove is subject to a rider that the recipient has a valid PAN and the same is furnished to the payer.

3. In case the recipient (i.e., deductee) doesn't have a valid PAN or didn't furnish it to the deductor then the TDS is applicable at a higher rate which is normally 20% (5% in case payment is covered by section 194-O/194-Q). Further, a person who doesn't have a valid PAN cannot furnish declaration in Form 15G/15H.

4. Income tax Act categorically provides that, if the PAN provided to the deductor is invalid or does not belong to the deductee then it shall be deemed that the deductee has not furnished his PAN & TDS shall be required to be done at a higher rate of 20% or 5%.

5. As we all know, the Income Tax Act provided for compulsory linking of PAN with Aadhar and the last date for linking was 30th June 2023. Those PAN which has not been linked with Aadhar has now become inoperative. Around 11.50 Cr of the existing PAN has been

invalidated as of now.

6. As a result of this, payment to all the persons whose PAN is not linked with Aadhar will attract TDS at a higher rate of 20% or 5% and not at a regular rate of TDS.
7. One may note that the liability to do TDS triggers in the hands of the deductor (a) at the time of payment or (b) at the time of credit to the account of the payee, whichever is earlier. If on the date of making the payment/credit, the PAN of the deductee is invalid then the TDS will be required to be done at a higher rate of 20% or 5%. In short, the deductor has to do TDS at the rate as applicable at the time of payment/credit. The change in the status of the PAN from invalid to valid at subsequent dates will not change the liability which has already triggered at the time of payment/credit only.

For example, M/s. X Ltd has



Professional Enrichment

paid interest of Rs. 1 Lakh to Mr. A on 01.11.2023. The PAN of Mr. A was invalid on 01.11.2023 as it was not linked with Aadhar. Subsequently, Mr. A linked the PAN with Aadhar on 02.11.2023. In this case, since the liability of M/s. X Ltd has arisen on 01.11.2023, TDS is applicable at a higher rate of 20%. Even though the status of the PAN has changed from invalid to valid on the very next day, the deductor is not allowed to proceed with TDS at a lower rate.

Representation to CBDT:

1. TDS is already an unrewarding compliance burden on the deductor just to ensure that the Income tax department is able to track the taxability of income in the hands of the recipient. The present impact arising due to non-linking would be very severe. It would be better if CBDT comes out with some relief measures and eases the impact of non-linking of PAN with Aadhar.
2. Present amendment is designed to ensure that every PAN gets linked with Aadhar. When the same is achieved (just by linking PAN with Adhar subsequently) then the correction statement should rectify the demand retrospectively. Asking the taxpayers to pay TDS at a higher rate despite the fact that TDS is done by the

payer at a normal rate & income trail is already established is unnecessary complicating the issue.

3. CBDT needs to distinguish the case of invalid PAN from No PAN cases. In my view, CBDT should give blanket relief to the taxpayers in such cases. At least, some relaxation should be provided for FY 2023-24 as this is the first year wherein taxpayers may be realizing its impact.
4. The present utility "e-verify PAN" at the income tax portal provides the status of the PAN as on the date of search and there is no utility or feature to provide the status of the PAN of earlier date.

For example, M/s. X Ltd has purchased the goods of Rs. 1 Cr from Mr. A on 01.11.2023. The PAN of Mr. A was invalid on 01.11.2023 as it was not linked with Aadhar.

Subsequently, Mr. A linked the PAN with Aadhar on 02.11.2023.

M/s. X Ltd has paid the amount against purchase to Mr. A on 03.11.2023.

At the time of payment, M/s X checked the status of the PAN at the income tax portal (prior to making the payment) and found on the date of the payment that the PAN is valid one

and so deducted the TDS @ 0.10% i.e., at normal TDS Rate under section 194Q prior to making the payment and recorded it in its books. Now, M/s X Ltd is sure to get the short deduction notice.

In this case, M/s X Ltd will not be having any tool to verify the status of the PAN as on 01.11.2023 after the expiry of the said date. In short, verification at the time of "Payment or credit, whichever is earlier" is the only date where the deductor can carry out the verification activities. On 03.11.2023, M/s X Ltd will find the status of Mr. A as valid only.

In this case, since the liability of M/s. X Ltd has arisen on 01.11.2023 and since the PAN is invalid as on that date, TDS is applicable at a higher rate of 5%.

Even though the status of the PAN has changed from invalid to valid on the very next day, the deductor is not allowed to proceed with TDS at a normal TDS rate. It may have happened that M/s X Ltd has received the goods on 02.11.2023 but recorded it in its books on 01.11.2023 from GST perspective; still the benefit of normal TDS rate will not be available as the date of credit will be reflected as 01.11.2023 & not 02.11.2023.



Professional Enrichment



Recent Judicial Precedent on Reassessment proceedings under section 148

CA. Shubham Jain

The revamping of the provisions of reassessment under section 147 of the Income tax Act, 1961 ('the Act') vide the Finance Act, 2021 along with the unprecedented time of the Covid-19 pandemic and Taxation and Other Laws (Relaxation and Amendment of certain provisions) Act, 2020 ('TOLA') had led to a wide array of litigable issues with respect to the timelines of the notice, approval of the specified authorities, etc. leaving the taxpayers and tax practitioners confused.

Now that these litigable issues have reached before the Hon'ble courts across jurisdictions, the new provisions for the reassessment have started to settle, providing the taxpayers and tax practitioners some clarity. It is pertinent to look at the validity of notices particularly in case of reassessment proceedings when the law has been revamped recently. In this article, we shall look at one such issue raised before the Hon'ble Court and the adjudication thereof.

One of the major issues which

raised concerns was the approval of the specified authorities required to be obtained by the Assessing Officers under section 151 for making an inquiry and issuance of an order under section 148A. An approval under section 151 is a prerequisite for conducting an inquiry under section 148A and consequently issuing an order under section 148A(d) and notice under section 148.

The first step for any reassessment proceedings under section 147 now is obtaining approval under section 151 from the specified authority for conducting an inquiry under section 148A. Section 151 provides for approval from different specified authorities in 2 scenarios as provided below.

- In case 3 years or more have elapsed from the end of the relevant assessment year – Approval of Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General is required to be

obtained;

- In case 3 years or more have *not* elapsed from the end of the relevant assessment year – Approval of Principal Commissioner or Principal Director or Commissioner or Director is required to be obtained

To understand the problem in its entirety, we must also look at the provisions of section 149, wherein, the time limits for issuance of notice under section 148 are provided for. Section 149 again provides for 2 scenarios.

- Where income likely to have escaped assessment is more than Rs. 50 lacs – Notice under section 148 can be issued up to 10 years from the end of the relevant assessment year
- Where income likely to have escaped assessment is less than Rs. 50 lacs – Notice under section 148 can be



Professional Enrichment

issued up to 3 years only from the end of the relevant assessment year

It is apparent that these 2 sections are directly interlinked. In a case where income likely to have escaped assessment is less than Rs. 50 Lacs, notice under section 148 has to be issued within a period of 3 years with a prior approval from PCIT or PDIT or CIT or CIT.

In case income likely to have escaped assessment is more than Rs. 50 Lacs, notice under section 148 can be issued for up to a period of 10 years with a prior approval from PCCIT or PDGIT or CCIT or DGIT.

During the Covid-19 pandemic, TOLA, 2020 extended the limitation period under section 149 for the issuance of notice under section 148. Now when the limitation period of 3 years was extended for cases having escaped income likely below Rs. 50 Lacs under section 149, it became a question that in such

cases whether the approval of PCIT or PDIT or CIT or CIT shall be valid or the approval of PCCIT or PDGIT or CCIT or DGIT is required to be obtained. The reason for such doubt was that even when the time limitation for issuance of notice under section 149 was increased, whether it had any impact on the approval of specified authority needed to be obtained under section 151.

This question was answered by **the Hon'ble Bombay High Court in the case of Siemens Financial Services (P.) Ltd. v. DCIT - [2023] 154 taxmann.com 159**, wherein, the Hon'ble Court held that the extension of the limitation period for issuance of notice under section 149 had no impact on the period of 3 years provided for in section 151 for deciding the specified authority whose approval is required.

In this case, the assessment year under consideration was 2016-17. The notice under section 148 was

issued dated 31 July 2022, which after considering the time limit extension by TOLA, 2020 was within the time of 3 years. However, the approval obtained by the Assessing Officer was of PCIT. The assessee contended that the said approval is incorrect as 3 years have elapsed from the end of the relevant assessment year AY 2016-17 on 31 March 2020. Even though the time limit for issuance of notice under section 149 was extended, since 3 years have elapsed from the end of the relevant assessment year the approval to be obtained was of PCCIT or PDGIT or CCIT or DGIT. The Hon'ble Bombay High Court while appreciating the law held that the provisions of TOLA, 2020 only impacted section 149 in this scenario and section 151 being a separate provision was not impacted by the same. Based on the same, the Hon'ble Court held the issue in favour of the assessee.

Circular/Activity



Full Day GST Conclave



Press Meet with CA. Aniket Sinil Talati,
Hon'ble President ICAI

Glimpses of Past Events

Circular/Activity

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

**TWO DAYS NATIONAL CONFERENCE ON
REAL ESTATE TRANSACTIONS AND
EMERGING OPPORTUNITIES**

Organized by Committee for Members in Practice (CMP), ICAI
Hosted by ICAI Nagpur Branch of ICAI

Day & Date : Thursday, 12th & Friday, 13th October 2023 | Time : 9.00 am to 5.00 pm
Venue : Hotel Centre Point, Ramdaspet, Nagpur

CA. Anil Talsi, Hon. President, ICAI

CA. Haripal Kumar Agrawal, Hon. Vice President, ICAI

CA. Prakash Sharma, CCM & Chairman, Committee for Members in Practice (CMP), ICAI

CA. Vinod Sharma, CCM & Vice Chairman, Committee for Members in Practice (CMP), ICAI



Two Days National Conference on
Real Estate Transactions and Emerging opportunities

Glimpses of Past Events

Circular/Activity



Past Chairmen of Nagpur Branch Meet with
Hon'ble President of ICAI,
CA. Aniket Sunil Talati



Inauguration of Accounting Museum by
Hon. President, ICAI CA. Aniket Talati



Inauguration of Soler System by
CA. Aniket Talati Hon'ble President, ICAI



MCM Meeting with
Hon. Presient, ICAI CA. Aniket Talati

Glimpses of Past Events

Circular/Activity



MCM With
CA Arpit Kabra, Hon'ble Chairman WIRC



Inauguration of TEL Program
at the hands of
Hon'ble Chairman WIRC,
CA. Arpit Kabra



Press Meet
CA Arpit Kabra, Hon'ble Chairman WIRC

Gist of Past Events

Activity for Students - October 2023

| Sr. No. | Date | Programme Type | Topics | Speakers |
|---------|--------------------------|----------------|--|---|
| 1 | 01/10/2023 | WICASA | One Day Revision Series | Speaker: CA. Rupam Bardia |
| 2 | 03/10/2023 to 11/10/2023 | WICASA | Mock Test Series Round II CA Intermediate Course for May 2023 Mock Test Exam Paper1: Accounting Paper2: Corporate and other Laws Paper3: Cost and Management Accounting Paper4: Taxation Paper5: Advance Accounting Paper6: Audit & Assurance Paper7: Enterprise Information System and Strategic Management Paper8: Financial Management and Economics for Finance | |
| 3 | 07/10/2023 | WICASA | One Day Regional Seminar on GST | Chief Guest: CA. Arpit Kabra Chairman WIRC Guest of Honours: CA. Hitesh Pomal Vice Chairman WIRC of ICAI CA. Sourabh Ajmera Secretary WIRC of ICAI CA. Ketan Saiya Treasurer WIRC of ICAI Speakers: CA. Gautam Lath, RCM CA. Manish Gadia Past Chairman of WIRC CA. Preetam Batra Nagpur |
| 4 | 08/10/2023 To 11/10/2023 | WICASA | Garba Workshop for CA Students | Trainer: Ms. Swati Bante Renowned Garba Trainer |
| 5 | 09/10/2023 to 10/10/2023 | WICASA | Two Days Revision Series | Speakers: Prof. Kunal Mandharia |
| 6 | 11/10/2023 To 12/10/2023 | WICASA | Two Days Revision Series | Speakers: Prof. Kunal Mandharia |
| 7 | 13/10/2023 | WICASA | Interactive Meet with Hon. President, ICAI | CA. Anik Talati Hon. President, ICAI CA. Jaydeep Shah Past President, ICAI CA. Durgesh Kabra CCM CA. Mangesh Kinare CCM CA. Sanjay M. Agrawal Chairperson CA. Akshay Gulhane CA. Sanjay C. Agrawal Chairperson WICASA |

ICAI Nagpur Branch in News



डब्ल्यूआईआरसी अध्यक्ष सीए अर्पित काबरा आज शहर में



नागपुर। डब्ल्यूआईआरसी की आईसीआईएन नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने बताया कि सीए अर्पित काबरा, अध्यक्ष डब्ल्यूआईआरसी, टीएम डब्ल्यूआईआरसी सीए हितेश पोमल, उपाध्यक्ष डब्ल्यूआईआरसी, सीए संजय अग्रवाल, सचिव डब्ल्यूआईआरसी, सीए केतन सैया, काफिलदास, डब्ल्यूआईआरसी के साथ 07/10/2023 तारीख को आईसीआईएन डब्ल्यूआईआरसी की नागपुर शाखा और डब्ल्यूआईसीएनएन की नागपुर शाखा का दौरा करेंगे। इस अवसर

पर आईसीआईएन नागपुर शाखा अपने सदस्यों के लिए डॉ. अमिंदकर कॉलेज, वीसा भूमि के पंच, बजाज लॉ, नागपुर के स्थान पर पूरे दिन जीएसटी कॉन्क्लेव का आयोजन करेंगे। उन्होंने आगे बताया कि डब्ल्यूआईसीएनएन की नागपुर शाखा आईसीआईएन बचत में पूर्ण विश्वीय जीएसटी सेमिनार भी आयोजित कर रही है। अध्यक्ष ने कई सदस्यों और छात्रों से वार्डरूम में भेंट लेने और डब्ल्यूआईआरसी के पदाधिकारियों के साथ बातचीत करने और संविदा का लाभ उठाने का अनुरोध किया।

LOKMAT TIMES

GST conclave in ICAI today

LOKMAT NEWS NETWORK
NAGPUR

Nagpur Branch of ICAI is organizing full day GST Conclave on October 7 at Auditorium of Ambedkar College, Near Dooksha Bhoomi, Bajaj Nagar, Nagpur at 12 noon.

The conclave will be inaugurated by chairman of Nagpur branch of WIRC, Mumbai, CA Arpit Kabra, as a chief guest. Vice-chairman of WIRC, CA Hitesh Pomal, secretary of WIRC CA Sou-



Arpit Kabra

on this occasion, informs chairman of Nagpur branch of ICAI Sanjay Agrawal through a press release issued here on Friday.

Nagpur First
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चार्टर्ड अकाउंटेंट की बढ़ रही हैं सेवाएं : सीए श्रीप्रिया

स्वीटी भास्कर | नागपुर। चार्टर्ड अकाउंटेंट द्वारा दी जाने वाली सेवाएं दिन-ब-दिन बढ़ती जा रही हैं। यह विचार सीए श्रीप्रिया कुमार ने कॉर्पोरेट कानून और कॉर्पोरेट गवर्नेंस समिति तथा आईसीएआई की नागपुर शाखा द्वारा कंपनी कानून पर आयोजित सेमिनार में मुख्य अतिथि के रूप में व्यक्त किया। उन्होंने आईसीएआई को कॉर्पोरेट कानूनों के विभिन्न मामलों पर सुझाव देने और इनपुट देने में सक्रिय भूमिका के लिए ऑरेंज सिटी के सदस्यों की सराहना की, साथ ही कॉर्पोरेट बाजार में चार्टर्ड अकाउंटेंट की बढ़ती मांग पर जोर दिया, साथ ही आश्वासन दिया कि आने वाले दिनों में यह पेशा देश के आर्थिक परिदृश्य में एक बड़ी भूमिका निभाएगा।

■ आईसीएआई का कंपनी कानून पर सेमिनार



व्यायिक फैसलों की जानकारी रखें

इस अवसर पर आईसीएआई की कॉर्पोरेट कानून और कॉर्पोरेट गवर्नेंस समिति के उपाध्यक्ष सीए दुर्गेश काबरा ने सदस्यों को समिति की गतिविधियों के बारे में जानकारी दी। नागपुर शाखा के अध्यक्ष संजय एम. अग्रवाल ने कहा कि व्यायिक फैसलों के बारे में जानकारी रखने की जरूरत है। आरसीएम अभिजीत केतकर ने सदस्यों का मार्गदर्शन किया। तृतीय तकनीकी सत्र में जयपुर से सीए. भूपेन्द्र मंत्री ने दर्शकों को 'सीएआरओ रिपोर्टिंग' के बारे में बताया। चतुर्थ सत्र में मुंबई से सीए. यग्वेश देसाई ने 'डिपॉजिट एवं डीमंड डिविडेंड' विषय पर चर्चा की। इस अवसर पर विकास के अध्यक्ष संजय सी. अग्रवाल, पूर्व अध्यक्ष ओ. एस. बागड़िया व 100 से अधिक चार्टर्ड अकाउंटेंट उपस्थित थे।



Fri, 06 October 2023

<https://epaper.bhaskarhindi.com/c/73609631>



सार्वजनिक ट्रस्ट में पारदर्शिता और जवाबदेही शामिल : सीए अग्रवाल



सेवाएं बढ़ती हैं

नागपुर। आईसीएआई की नागपुर शाखा के पूर्व अध्यक्ष, सीए बिपीट अग्रवाल ने कहा कि सार्वजनिक विधायक के अनेक विभागों में पारदर्शिता, जवाबदेही शामिल है। बिना सीए की सार्वजनिक ट्रस्ट सेवाएं बढ़ती हैं, उन्हें इस तरह से कार्य करना चाहिए जो इन विभागों को लाभ रहे और यह सुनिश्चित करे कि उनकी देखभाल के उचित नॉरिंग या संसाधनों का उपयोग समुचित वा वाचित लापरवाही के साथ से निर निरता जात है।

आईसीएआई की अध्यक्ष सीए श्रीप्रिया कुमार ने कहा कि सार्वजनिक ट्रस्ट में पारदर्शिता और जवाबदेही शामिल है। उन्होंने कहा कि सार्वजनिक ट्रस्टों की निगरानी करने वाले निगम, विशेष रूप से अनुदान के लिए अब विभिन्न संघों की मदद, अधिक महत्वपूर्ण हो रहे हैं।

सीए सुनील तलाटी ने ट्रस्ट ट्रैक्शन के क्षेत्र में निरंतर रूप से अपना महत्वपूर्ण प्रदान करने का प्रयास के दौरान महत्वपूर्ण प्रदान किया। सीए मासो मंत्री ने ऑडिट रिपोर्ट और फंडिंग प्रक्रिया विषय पर एक व्यावहारिक प्रस्तुति दी। विभागा की नागपुर शाखा के अध्यक्ष संजय सी. अग्रवाल ने वक्ताओं का सम्मान किया। आईसीएआई की नागपुर शाखा के वरिष्ठ सीए दिनेश राठी ने धन्यवाद ज्ञापन दिया। इस अवसर पर प्रमुख रूप से सीए, अखिल गुप्ता, सीए स्वप्न वड्डेकर, जॉन

कल सीए तलाटी नागपुर में

आईसीएआई की आईसीएआई नागपुर शाखा के अध्यक्ष सीए संजय एम. अग्रवाल ने बताया कि आईसीएआई के अध्यक्ष सीए अनिलकुमार तलाटी 13 अक्टूबर को नागपुर का दौरा करेंगे। वे होटल सेंटर प्वाइंट पर दो दिनों की यात्रा करेंगे।



नागपुर का दौरा करेंगे। वे होटल सेंटर प्वाइंट पर दो दिनों की यात्रा करेंगे। वे आईसीएआई मैन, प्रोडिक्ट, नागपुर में छात्रों के साथ भी बातचीत करेंगे। सीए अग्रवाल ने कार्यक्रम का लाभ उठाने की अपील की है।

संजय, मासो मंत्री और शामिल थे।

संदेश

आईसीएआई के अध्यक्ष सीए अनिलकुमार तलाटी कल शहर में

नागपुर, 13 अक्टूबर को नागपुर का दौरा करेंगे। वे होटल सेंटर प्वाइंट पर दो दिनों की यात्रा करेंगे। वे आईसीएआई मैन, प्रोडिक्ट, नागपुर में छात्रों के साथ भी बातचीत करेंगे। सीए अग्रवाल ने कार्यक्रम का लाभ उठाने की अपील की है।



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16

आर्थिक घोटाल्यात ३० टक्के सीए दोषी : तलाटी

► सकाळ वृत्तसेवा

नागपूर, ता. १३ : आर्थिक घोटारुज्यांमध्ये चार्टर्ड अकाउंटंट्सचा (सीए) समावेश असल्याचे उपडवडीस येत आहे. विविध आर्थिक घोटारुज्यात १०० तरासीमागे ३० टक्के सीए दोषी आढळल्या, अशी माहिती इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडियाने (आयसीआयए) अभ्युक्त अनेकत तालीरी यांनी पत्रव्यवस्थेत दिली. वर्षभरात सीएविरुद्ध ३०० ते ४०० तरासी प्राप्त होतात असेही ते म्हणाले.

| | |
|-------------------------------|--------------------|
| आयसीएआयतकें | गृहमिर्माण |
| क्षेत्राशी संबंधित | आयोजित |
| दोन्हीव्यवसाय | राष्ट्रीयस्तरावरील |
| परिपदेच्या समारोपासाठी | शहरात |
| आठे असताना ते फक्तगोरीशी बोलत | |
| होते. 'आयसीएआयफडे सीएनएसड | |
| वेगवेगळ्या स्वरूपातील तक्रारी | |
| येत असतात. तसेच वतनप्रांथ्या | |



नामपुर : पत्रकार परिषदेत माझी वेताना अनिकेत तलाडी, शेजारी संजय अग्रवाल, दुर्गेश काबरा, मंगेश किनारे, उमेश शर्मा, जितेन सगलानी, अक्षय गुल्हाणे.

माध्यमातून सोणविरद्ध माहिती मिळाल्यास इन्स्टिट्यूट स्वतः दखल घेऊन कात्वाई करतो. ज्या सोएवर कात्वाई होते, त्याची संपूर्ण माहितीदेखील प्रकाशित करण्यात येते असेही त्यांनी सांगितले.

पत्रकार परिषदेत केन्द्रीय समितीचे सदस्य दुर्गेस बाबा, मंगेश किनो, उमेश शर्मा, नागपूर शाखेचे अध्यक्ष संजय एम. अग्रवाल, माजी अध्यक्ष जितेंद्र साठानी, उपाध्यक्ष अक्षय गुल्हाणे, सचिव दिनेश राठी, स्वरूपा कदालकर अदीची उपस्थिती होती.

व्हीजन डॉक्यूमेंट २०४९' देणार दिशा!

आयआयाण अहमदाबादच्या सहकायनि कीजन डॉक्यूमेंट २०११' तयार करत आहे. सर्व सदस्यांशी चर्चा करून, सर्व्हे करून जानेवारीपर्यंत ते तयार होईल. त्यामुळे इन्स्टिट्यूटला वेगळी दिशा मिळेल.

नागपूर शाखेची नवीन इमारत लवकरच

आयसीएआयच्या नगरात शाळेचे कार्यालय सध्या घांतेली देवे आहे. तिथे पाकिस्तानह इतर समस्या आहेत. त्यामुळे नवीन कार्यालयात सुरू करण्याची मागणी जेव्हा अनेक वर्षांपासून होत आहे. मनीषनगर-बेसा परिसरात नवीन इमारत प्रस्तावित आहे. त्यासाठी आर्किटेक्चरल नियुक्ती करण्यात आलेली आहे. येव्हा टीव्ही ते उडीथ महिन्यात इमारतीचे बांधकाम सुरू होणार आहे.

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ICAI to release 'Vision 2049' document in Jan 2024

■ Business Reporter

IN AN attempt to harness the opportunities and address the challenges of the rapidly changing economic scenario in the next 25 years, the Institute of Chartered Accountants of India (ICAI) is looking at re-leasing its 'Vision 2049' document in January 2024.

The vision document will have a detailed roadmap for achieving the goals of the chartered accountancy professionals and its students in the coming years.

CAA's Bob Tidwell, President of ICAL, said this on Friday while addressing a press conference held here. He was in the city to attend a seminar of chartered accountants.

Talbot further said that the ICALL is working hard to give the final shape to the Vision 2049 document. "We are inviting suggestions from all the stakeholders and incorporating it in



President of ICN CA Aniket Talati (fourth from left) addressing the press conference on Friday while others are also seen.

the document. Besides, we are also meeting all our council members spread across the country and deciding our long-term plans on various fronts," he said.

Talati said the Institute is looking at achieving the position of world's best accounting body by 2045 when the ICAI will celebrate its centenary.

"ICAI will also lay further thrust on its regulatory and developmental role that sets the highest standards of professional and ethical conduct of its members as a core value," he said.

BCA) is also planning to

upgrade the skills of its members to make them serve global markets in the changing economic order, he said, highlighting some of the institute's tie-ups with the similar bodies in countries like UK, Australia and Canada.

CA Dnyanesh Kumar, CCM; CA Mangesh Khare, CCM; CA Umesh Sharma, CCM; CA Sanjay M Agrawal, Chairperson of Nagpur Branch; CA Akshay Gulhane, Vice Chairman; CA Dinesh Bhat, Secretary; CA Swaroop Vichavhar, Treasurer; Jyeshth former Chairman of WIRC; and others were present on the occasion.



संवादद्वारा

19

अनिकेत तलाठी ने सीए को दिया तीन सूत्रीय मंत्र



सम्मेलन में आईसीएमआई के राष्ट्रीय अध्यक्ष सीए अनिकेत तलाशी, छात्र अध्यक्ष सीए संजय अग्रवाल व अन्य.

नामपुर : इंदीवट्ट और चार्टर्ड एयरलाइंस और इंडिया (टाइनी)आरों के राष्ट्रीय प्रवाहक सीए जॉर्जेल तलारी ने विमानचाली, स्वातंत्रता और उत्कृष्टता वह तीन मुख्य मंत्र पेशावर चार्टर्ड एयरलाइंस को दिया.

[illegible]

सम्बन्धित नै टापीय अध्याय नै
किया मार्गदर्शक

[illegible]

Aarna Nagar
Page No. 2 Oct 04, 2020
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ईमानदारी, स्वतंत्रता और उत्कृष्टता वह है जो प्रत्येक चार्टर्ड अकाउंटेंट को एक पेशेवर के रूप में तलाशनी चाहिए- सीए अनिकेत सुनील तलाटी

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ਅੰਨਿ (अन्न); ਪ੍ਰਤਿ ਅੰਨਿਕ
 ਅੰਨਿ ਅੰਨਿਕਾਨਿ ਭ
 ਪ੍ਰਤਿਪੰਨਿਕਾਨਿ ਭਿ ਅੰਨਿਕਾਨਿ
 ਪ੍ਰਤਿ ਅੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ
 ਅੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ ਭਿ
 ਪ੍ਰਤਿਪੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ
 ਅੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ ਭਿ
 ਪ੍ਰਤਿਪੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ
 ਅੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ ਭਿ
 ਪ੍ਰਤਿਪੰਨਿਕਾਨਿ ਭਿਅੰਨਿਕਾਨਿ

[illegible]

affiliates (owners) to give them the right to sue or sue them for torts. Such owners are entitled to the highest protection in corporate law. Shareholders who take stock in a company intend to invest money with a specific intent to not have to share all of the company's debts or losses with any other stockholder. All stockholders are entitled to a "pro rata" share of the company's assets.

1. **Identifikasi** (10%) : Menentukan masalah yang dihadapi perusahaan.
 2. **Analisis** (20%) : Menganalisis penyebab masalah dan dampaknya.
 3. **Penyusunan Strategi** (30%) : Merumuskan strategi yang akan diterapkan.
 4. **Implementasi** (30%) : Menjalankan strategi yang telah disusun.
 5. **Evaluasi** (10%) : Menilai keberhasilan strategi yang diterapkan.

किसी व्यक्ति को, यदि वह व्यक्ति
जो कि वह या जो व्यक्ति का
सम्बन्ध का वह है, यदि वह

ਸਿੱਖੀ ਅਤੇ ਹਿੰਦੂ ਧਰਮ ਵਿਚ
ਭੇਦ ਨਿਸ਼ਚਿਤ ਤੌਰ 'ਤੇ
ਨਹੀਂ ਹੁੰਦਾ। ਦੋ ਦਰਿਆ
ਜਿਹੜੇ ਕਿ ਇਕੋ ਸਰੋਤ
ਜਲ ਤੋਂ ਉਭਰਦੇ ਹਨ, ਉਹ
ਦੋ ਦਰਿਆ ਇਕੋ ਸਾਗਰ
ਵੱਲ ਵੱਲ ਵਹਿੰਦੇ ਹਨ।

संयोजित है। उनका मतलब
है कि अक्सर पुलिस वालों का
जो काम होता है वो वो
काम है जो कि वो लोग
कर सकते हैं। वो लोग
जो कि वो लोग कर सकते
हैं। वो लोग जो कि वो लोग
कर सकते हैं। वो लोग जो कि
वो लोग कर सकते हैं। वो लोग
जो कि वो लोग कर सकते हैं।

[illegible][illegible]

For all the above and to have it written in your notebook is a great idea.

Step 2: additional to get money who makes one it also takes time to make it so you can't do it every day. So, we have to find a way to make it.

[illegible][illegible]

ਪ੍ਰਸੰਨ ਹੋ ਕੇ ਆਪਣੀ ਸ਼ਿਸ਼ੂ-
ਪਤਨੀ ਨੂੰ ਫਿਰ ਵੀ ਪੁੱਤਰ ਦੇਣ
ਦਾ ਵਾਅਦਾ ਕਰਦੇ ਹੋਏ ਆਪਣੇ
ਪੁੱਤਰ ਨੂੰ ਆਪਣੇ ਹੱਥਾਂ ਨਾਲ
ਫਿਰ ਵੀ ਆਪਣੇ ਹੱਥਾਂ ਨਾਲ
ਫਿਰ ਵੀ ਆਪਣੇ ਹੱਥਾਂ ਨਾਲ
ਫਿਰ ਵੀ ਆਪਣੇ ਹੱਥਾਂ ਨਾਲ

ॐ नमो भगवते वासुदेवाय

ਅੰਤਰ ਵਿਸ਼ੇਸ਼ ਤਰ੍ਹਾਂ ਦੀ (ਸ
ਸਮਾਜਿਕ) ਅਤੇ ਸਮਾਜ ਸੇਵਾ
ਧਾਰਾ ਦੀ ਸਹਿਯੋਗਤਾ ਨੇ ਸੁਰ
ਸਮਾਜ ਸੇਵਾ ਸੁਧਾਰ ਲਿਆ। ਸੰਗ੍ਰਿਹ
ਸੰਸਥਾਵਾਂ ਸਮੇਤ (ਸਵਾਸ਼ਾਨ)
ਦੀ ਸਹਿਯੋਗਤਾ ਨਾਲ ਸਮਾਜ ਸੇਵਾ
ਦੀ ਗੁਣਵੱਤਾ ਅਤੇ ਮਾਤਰਾ ਨੂੰ
ਸੁਧਾਰਨ ਦੇ ਉਦੇਸ਼ ਨਾਲ ਸੰਗ੍ਰਿਹ
ਸੰਸਥਾਵਾਂ ਨੂੰ ਸਮਾਜ ਸੇਵਾ ਸੁਧਾਰ
ਦੀ ਸਹਿਯੋਗਤਾ ਨੂੰ ਸੁਰ
ਸਮਾਜ ਸੇਵਾ ਸੁਧਾਰ ਲਿਆ। ਸੰਗ੍ਰਿਹ
ਸੰਸਥਾਵਾਂ ਸਮੇਤ (ਸਵਾਸ਼ਾਨ)
ਦੀ ਸਹਿਯੋਗਤਾ ਨਾਲ ਸਮਾਜ ਸੇਵਾ
ਦੀ ਗੁਣਵੱਤਾ ਅਤੇ ਮਾਤਰਾ ਨੂੰ
ਸੁਧਾਰਨ ਦੇ ਉਦੇਸ਼ ਨਾਲ ਸੰਗ੍ਰਿਹ
ਸੰਸਥਾਵਾਂ ਨੂੰ ਸਮਾਜ ਸੇਵਾ ਸੁਧਾਰ
ਦੀ ਸਹਿਯੋਗਤਾ ਨੂੰ ਸੁਰ

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४ पुण्य नगरी

City Pulse

**करसंबंधी कायद्याच्या अंमलबजावणीत
'सीए'ची भूमिका महत्त्वपूर्ण**

नागपूर : करसंबंधी कायदाअंत अंमलबजावणीत चाईट अकाउंटंट (सीए) म्हणूनच भूमिका बहाल असल्याचे प्रतिपादन आयटीआरच्या डायरेक्टर जनरल सीए अनील कान्त वामी यांना केले. आयटीआरच्या नागपूर कार्यालय डॉ. अनंदकर पंडितवालांचा अध्यक्षता जिराडटी कॉन्फरन्समध्ये येथे होत असत होते. यावेळी डायरेक्टर जनरल सीए हिलेन घोलत वामी जीराडटी कॉन्फरन्स सत्राचा बद्दल लक्षात घेऊन उद्भवत्या समस्यांवर भर दिले. यावेळेी डायरेक्टर जनरल सीए अनील कान्त वामी यांनी आपली, कोषस्थळा सीए केलस मेघ, आयटीआरच्या नागपूर कार्यालय अध्यक्ष सीए राजेश पापू, उपसर, सीए राहुल, सीएल मधुसे, जे. के. मिश्र आदींनी आपले विचार व्यक्त केले. या संदर्भात नागपूर विभाग अध्यक्ष सीए सत्यज की अवगत, दोषात खोटेबाजी व अपाय वास्तवीक वामी केले. उपसरजन कार्यक्षेत्राचे समालोचन मधुसे यावेळेी कराी अध्यक्ष सीए दिनेश सरस्वती यानी ठर आग्रह सीए दिनेश राठी यानी मानले. तंत्रिक साधनी उपयुक्त सीए साहेब बागडिया, सीए सतीश रावत व सीए प्रिंसिपल प्रॅक्टिस यानी केली. यावेळी डायरेक्टर सीए सत्यज घनलगाव, तुषी शुद्ध, जुलैका राव, श्रीधर जेतवानी व सर्वनिष्ठ उपसरजन उपस्थित होते. या कार्यक्रमाचा नागपूरतील २५० पेक्षा जास्त सीए सदस्या उपस्थित होते.



EXPRESS GREEN POWER FOR SUSTAINABILITY (eGPS) LOANS UNDER 4E

OBJECTIVE

- Capex for Energy Efficiency Equipments / Machineries, Solar Roof Top etc.
- Transit from Diesel/Petrol as fuel to cleaner like PNG/CNG
- Other Green/Clean initiative aimed at reduction of Carbon Emission, Waste Management, Renewable Energy

Loan Amount

- Upto 100% funding with cash collateral in the form of SIDBI FDR
- Minimum loan - Rs. 5 lakhs and
- Maximum Loan - Rs. 100 lakhs

Key Features

- Concessional interest rate as per rating
- Repayment: up to 60 months
- Moratorium : upto 6 months
- Quicker sanction

Target Sectors & Eligible Projects

- Manufacturing and service sectors
- Energy efficient machineries/technologies
- Renewable Energy Projects

Eligibility

- Minimum of 3 years of operation and 2 years Cash Profit
- The borrowers should not have defaulted to any Banks/Financial Institutions
- Upto CMR-6 and FIT Rank 8

Benefits to MSMEs

- Digitized application, In-Principle sanction process through FIT Rank model
- System driven Legal documentation

Rate of Interest

Repo linked (7.00 % - 8.10%)



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