



# NEWSLETTER

NAGPUR BRANCH OF WIRC  
OF ICAI

MARCH  
2018



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Website : [www.nagpuricai.org](http://www.nagpuricai.org)



### Chairman's Message



*It is my greatest delight for the trust and faith bestowed on me as 32nd Chairman of the Nagpur Branch of WIRC of ICAI. With great honor and humility I have accepted the position as the Chairman of the Nagpur Branch of WIRC of ICAI. I consider the chairmanship as a call to duty; a call I am prepared for and willing to undertake with complete devotion and dedication.*

*Nagpur Branch of WIRC of ICAI in the past has had outstanding leaders and thinkers who have contributed immensely for the benefit of the profession and for the Institute as whole. No other Branch in the country has been fortunate to have such great statistics in all fields. It is because of such personalities the Branch is being continuously recognized for the contributions being made to the profession and to the society as whole. I firmly believe that the rich history of the Branch should never be forgotten and we owe it to the members and students of this profession.*

*We are fully aware that there is a need for us to come together to protect our profession now more than ever. It therefore behooves on us to respond quickly to the changing dynamics of the Indian economy so that we continue to have the same respect that Chartered Accountants have received in past. Indeed there is no better time than now to strengthen the profession and reposition it for the task ahead. I therefore think "Pursuing Excellence" is the call of the hour and the CA professionals should today have the ultimate goal of excelling in the respective fields of work and to keep the flag of the institute high at all times.*

*The Branch under my leadership shall work upon the core idea of updating the knowledge and skills along with creating an atmosphere of unity amongst the members. The programs to be delivered in the coming year would enable the members and the students to reach the peak of excellence in their practice and service as a respected person of the society.*

*I wish to also congratulate CA. Sandeep Jotwani, for leading the Branch in 2017-18 in a very effective manner which was recognized by ICAI by awarding All India Second Best Branch Award, All India Second Best Branch of Student Association at Central level and Best Branch of WIRC and Second Best Branch of WICASA at WIRC Level.*

*I also take this opportunity on behalf of entire Chartered Accountant fraternity of Nagpur, I congratulate CA. Naveen ND Gupta and CA Prafulla Chhajed for the strong leadership being shown by them at the topmost level of ICAI. I am also confident that in the year to come the entire WIRC under the able leadership of CA Sandeep KC Jain would create a benchmark for all.*

*Dear colleagues with all the opportunities and challenges that come with my acceptance to serve us all, I am of the belief that this journey will not be a smooth one if I am to walk it alone and thus I hope to have continuous support from the members and students of this noble institution. I therefore look forward to work with you all.*

**Yours in Profession**  
**CA. Umang V Agrawal**  
**Chairman**

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### ICAI Vice President's Message



#### *Vice-President's Message*

*It is heartening to note that the Nagpur branch of WIRC of the Institute of Chartered Accountants of India is coming out with its first edition of e-Newsletter for the year 2018.*

*In today's dynamic business environment, the e-Newsletter provides convenience of learning and remain updated anywhere and anytime. I am sure that the members would be benefitted by this e-Newsletter in updating their knowledge of latest developments related to profession.*

*I appreciate the Chairman and managing committee members of the branch for this initiative and wish grand success in all future endeavours of the branch.*

**CA. Prafulla P. Chhajed**  
**Vice – President, ICAI**

### ***Nagpur Branch of WIRC of ICAI.***



#### *Sitting From L to R:*

CA. Kirit Kalyani (Secretary), CA. Abhijit Kelkar (Regional Council Member),  
CA. Umang V Agrawal (Chairman, Nagpur Branch Of WIRC of ICAI),  
CA Suren Duragkar (Vice Chairman, Nagpur Branch of WIRC of ICAI),  
CA Saket Bagdia (Treasure, Nagpur Branch of WIRC of ICAI)

#### *Standing from L to R:*

CA. Sanjay Agrawal (Executive Member, Nagpur Branch of WIRC of ICAI),  
CA. Sandeep Jotwani (Executive Member, Nagpur Branch of WIRC of ICAI),  
CA Swapnil Ghate (Executive Members, Nagpur Branch of WIRC of ICAI),  
CA. Jitendra Saglani (Chairman, Nagpur Branch of WICASA)

### ***Nagpur Branch of WICASA***



#### *Sitting From L to R:*

CA. Abhijit Kelkar (Regional Council Member),  
CA. Umang V Agrawal (Chairman, Nagpur Branch Of WIRC of ICAI),  
CA. Jitendra Saglani (Chairman, Nagpur Branch of WICASA)

#### *Standing from L to R:*

Udit Choithani (Joint Secretary WICASA),  
Apeksha Gundecha (Secretary WICASA), Yogesh Advani (Treasurer WICASA),  
Trishika Shahu (Joint Editor WICASA), Rikshit Narang (Joint Editor WICASA),  
Khyatee Gattani (Vice Chairperson WICASA)

### Joint Editor's Message



Dear Professional Colleagues,

CA profession owes its sustainability to strong regimen of ethics. Time of disruptions is a time for introspection and taking corrective actions, if so needed. We have received enough media coverage due to various matters like Satyam, PNB etc. Let us all pledge to stand united in our task of being guardians of financial probity. As the Joint Editor, I consider it my moral duty to start my first communication on a note of awareness to take all possible steps, to continue enjoying the confidence and trust of our stakeholders.

I also wish to congratulate the incoming Chairman – CA Umang Agrawal, Vice Chairman – CA Suren Duragkar, Secretary – CA Kirit Kalyani, Treasurer – CA Saket Bagadia, WICASA Chairman – CA Jitendra Saglani and lastly the whole team of Nagpur Branch of ICAI for the Term 2018-19.

Managing Committee Nagpur Branch is not leaving any stones unturned so that we continue to have the same respect that Chartered Accountants have received in past. Be it organizing conferences like Forensic Accounting and Fraud Detection, Bank Branch Audit, etc or organizing Residential Refresher Courses. Every event has only one aim "The All Round Development of Our Members".

Though e-Newsletter also Nagpur Branch is trying to bring latest information shared by experts handy and to the point.

In the current issue experts have tried to put lights on Topics like E Way Bill and COBIT. All the topics are most relevant and required by all our members keeping in mind their day to day practices.

We are thankful to all the experts who contributed their articles in the newsletter and wish others who have not yet made contribution please share their expertise for the benefit of the profession.

Happy learning and keep sharing.  
Awaiting your feedback and suggestions on the newsletter.

**CA. Prateek Rajesh Gupta**  
Joint Editor  
Nagpur Branch of ICAI



न चौर हार्यम् न च राज हार्यम् न भ्रात्रभाज्यम् न च भारकारी॥  
व्ययै कृतै वर्धते नित्यां विद्या धनं सर्वे धनं प्रधानम्॥

Education is the best wealth among all. No one can steal it, no state can snatch it. It cannot be divided among the brothers and it's not heavy to carry. As one consumes or spend, it increases; as one shares, it expands

Becoming the 6th largest economy of the world, India is rapidly transforming from being the trend follower to becoming the trend setter. Being the signatories of the economy of one the leading nations of the world, we, the Chartered Accountants, are bestowed with the responsibility to be updated with the global happenings. Moving on the same lines, Nagpur Branch has taken various measures to keep their members updated with the latest events

and affairs that have occurred worldwide and having a bearing on our profession.

Monthly News Letter of Nagpur Branch is one such measure helping the members express and share their experiences and knowledge with other members.

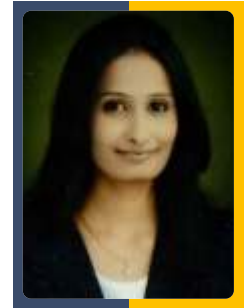
I thank the dynamic Chairman and Managing Committee of our Branch for giving me the opportunity to be the Joint Editor of this newsletter. I take utmost pride in serving my profession and will use all the understanding, learnings and experiences as the Former Vice Chairman of "Best Branch Awardee" WICASA Nagpur to make sure that members gain the most out of this newsletter.

I also take this opportunity to request and invite esteemed Members to share their articles for publication in the Newsletter. I also look forward to receive constructive opinion about the content and presentation of the News Letter, for continuous quality maintenance and improvement.

**CA. Aayush Sanjay Agrawal**  
Joint Editor  
Nagpur Branch



## Cobit

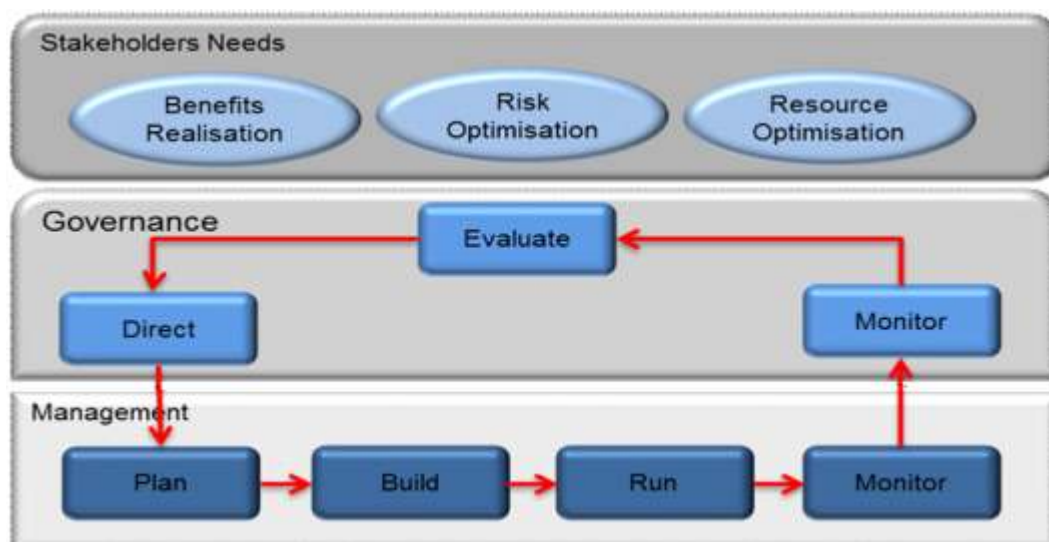


**CA. Trupti A. Bhattad**

*Information is the currency for organizations of the 21st century. Information and the related technology can drive success to an enterprise, but at the same time, they can also raises complex governance and management challenges for enterprise leaders as they are under increasing pressure to instil trust and deliver value to all the stakeholders. As an expert, it's our job to ensure IT Assets supports business goals. Due to global regulations and rapidly emerging risk scenarios, many organizations are not even aware of it because they don't have necessary insight. Delivering enterprise stakeholder value requires good Governance and Management of Information and Technology (IT) assets.*

- **GOVERNANCE:** Governance is what is done by senior management by the whole to ensure that they provide clear direction and clear policy for achieving the business objectives.
- **MANAGEMENT:** Management plans, builds, runs and monitor activities in alignment with the direction set by governing body to achieve the objectives.

*IT governance let's see you into entire organization from end to end but you may not even know where to start and done it in a cost effective manner. That's why ISACA (Information Systems Audit and Control Association) developed groundbreaking framework for the Governance and Management IT. COBIT 5 is created by the development team of ISACA that collectively holds 28 certifications in IT Governance, Risks and Security. COBIT 5 maximizes the value of corporate information by approaching governance from business perspective.*



(Source: COBIT® 5, figure 2. © 2012 ISACA® All rights reserved.)

## Cobit

*COBIT 5 provides STRUCTURE, PRACTICES AND TOOLS to help you:*

- 1. Proactively deliver value*
- 2. Protect intellectual property*
- 3. Manage it related risk*
- 4. Avoid potential disaster*
- 5. Maximize ROI*

*COBIT 5 has evolved from a set of control objective to a suite of publications covering all key aspects of Governance and Management of Enterprise IT. It is built on:*

- a. 5 Principles*
- b. 7 Enablers*
- c. 4 Dimensions*

*COBIT 5 empowers the professionals to upgrade skills by adding value. The best practices of COBIT 5, which is the distinct experience of experts from all over the world which help you to add value in any area of enterprise of any area of work. COBIT 5 not only gives you the best practices but also the structured process or systematic approach for implementing to achieve the objectives.*

### **Five Principles of COBIT 5:**



*(Source: COBIT® 5, figure 2. © 2012 ISACA® All rights reserved.)*

## Cobit

**1. MEETING STAKEHOLDERS NEEDS:** *The main purpose of any enterprise is to balance between realization of benefits and optimisation of risk and use of resources to create value for their stakeholders. Each enterprise will have different perspective, hence COBIT 5 can be customised for translating high level enterprise goals into manageable specific, IT related goals.*

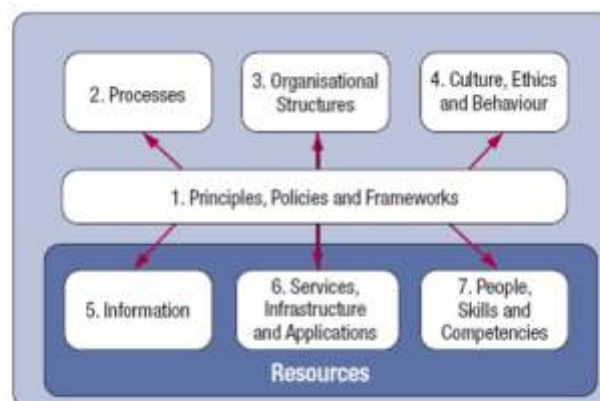
*Basically, the COBIT 5 goals cascade is the mechanism to translate stakeholder needs to specific, actionable and customised enterprise goals; IT related goals and enabler goals.*

**2. COVERING ENTERPRISE END TO END:** *COBIT 5 covers all functions and processes within the enterprise. It treats information and related technologies as assets just like any other asset in the enterprise. It integrates Governance of Enterprise IT (GEIT) into Enterprise Governance.*

**3. APPLYING A SINGLE INTEGRATED FRAMEWORK:** *COBIT 5 is macro framework / umbrella framework as it aligns with and integrate other latest framework like TOGAF, PMBOK, ITIL, PCI DSS, etc. to provide enterprise wide perspective and get everyone speaking the same language. This generally improves business outcomes and drives better communication. When any framework is used, there are 2 dimensions: Mitigating the Risk and Adding Value. COBIT is the only framework which integrates both the Value and Risk perspective in it.*

**4. ENABLING HOLISTIC APPROACH:** *Enablers are anything that can help to achieve objectives of the enterprise. COBIT 5 defines a set of enablers to support the implementation of a comprehensive governance and management system of enterprise IT. There are various frameworks which gives you content from different perspective. This 7 enablers of COBIT can be used in any enterprise of any type and provide value.*

*Seven enablers of COBIT 5: Enablers are driven by the goals cascade. The seven categories of enablers are:*



(Source: COBIT® 5, figure 2. © 2012 ISACA® All rights reserved.)



## Cobit

**5. SEGREGATING GOVERNANCE FROM MANAGEMENT:** *In the knowledge and digital age where COBIT has become a critical component for deriving value, it's important to know that management has to be distinguished from the governance.*

### **COBIT 5 Implementation:**

*For COBIT 5 implementation, ISACA suggests a lifecycle approach based on 7 phases:*

*Phase 1—What Are the Drivers?*

*Phase 2—Where Are We Now?*

*Phase 3—Where Do We Want To Be?*

*Phase 4—What Needs To Be Done?*

*Phase 5—How Do We Get There?*

*Phase 6—Did We Get There?*

*Phase 7—How Do We Keep the Momentum Going?*

### **Enterprise will use COBIT:**

- 1. For implementing and enhancing Corporate Governance*
- 2. For implementing GEIT (Governance of Enterprise IT)*
- 3. For improving Corporate Governance*
- 4. From the perspective of GRC (Governance, Risk and Compliance)*
- 5. Enhancing and improving Internal Control*
- 6. Optimizing the cost of IT services and technology*
- 7. Supporting compliance with relevant laws, regulations, contractual agreements and policies*



## **E Way Bill Under GST**

### **WHAT IS AN E WAYBILL**

*EWay Bill is an electronic way bill for movement of goods which can be generated on the eWay Bill Portal. Transport of goods of more than Rs. 50,000 (Single Invoice/bill/delivery challan) in value in a vehicle cannot be made by a registered person without an eWay bill.*

*Alternatively, Eway bill can also be generated or cancelled through SMS, Android App and by Site-to-Site Integration (through API).*



**CA. Shuchi Gupta**

### **WHEN SHOULD E WAYBILL BE ISSUED?**

*eWay bill will be generated when there is a movement of goods in a vehicle/ conveyance of value more than Rs. 50,000 (either each Invoice or in (aggregate of all Invoices in a vehicle/ Conveyance)#) –*

- *In relation to a 'supply'*
- *For reasons other than a 'supply' (say a return)*
- *Due to inward 'supply' from an unregistered person*

*For this purpose, a supply may be either of the following:*

- *A supply made for a consideration (payment) in the course of business*
- *A supply made for a consideration (payment) which may not be in the course of business*
- *A supply without consideration (without payment) In simpler terms, the term 'supply' usually means a:*
  1. *Sale – sale of goods and payment made*
  2. *Transfer – branch transfers for instance*
  3. *Barter/Exchange – where the payment is by goods instead of in money*

*Therefore, eWay Bills must be generated on the common portal for all these types of movements.*

*For certain specified Goods, the eWay bill needs to be generated mandatorily even if the Value of the consignment of Goods is less than Rs. 50,000:*

1. *Inter-State movement of Goods by the Principal to the Job-worker by Principal/ registered Job-worker,*
2. *Inter-State Transport of Handicraft goods by a dealer exempted from GST registration*



## E Way Bill Under GST

### WHO SHOULD GENERATE AN EWAYBILL

- **Registered Person** – Eway bill must be generated when there is a movement of goods of more than Rs 50,000 in value to or from a Registered Person. A Registered person or the transporter may choose to generate and carry away bill even if the value of goods is less than Rs 50,000.
- **Unregistered Persons** – Unregistered persons are also required to generate e-Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.
- **Transporter** – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.
- **Unregistered Transporters** will be issued Transporter ID on enrolling on the e-way bill portal after which Eway bills can be generated.

Who	When	Part	Form
Every Registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Registered person is consignor or consignee (mode of transport may be owned or hired) OR is recipient of goods	Before movement of goods	Fill Part B	Form GST EWB-01
Registered person is consignor or consignee and goods are handed over to transporter of goods	Before movement of goods	Fill Part B	The registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01
Transporter of goods	Before movement of goods		Generate e-way bill on basis of information shared by the registered person in Part A of FORM GST EWB-01
An unregistered person under GST and recipient is registered	Compliance to be done by Recipient as if he is the Supplier.		1. If the goods are transported for a distance of fifty kilometers or less, within the same State/Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. 2. If supply is made by air, ship or railways, then the information in Part A of FORM GST EWB-01 has to be filled in by the consignor or the recipient

*Note: If a transporter is transporting multiple consignments in a single conveyance, they can use the form GST EWB-02 to produce a consolidated e-way bill, by providing the e-way bill numbers of each consignment. If both the consignor and the consignee have not created an e-way bill, then the transporter can do so by filling out PART A of FORM GST EWB-01 on the basis of the invoice/bill of supply/delivery challan given to them.*



## **E Way Bill Under GST**

### **CASES WHEN EWAYBILL IS NOT REQUIRED**

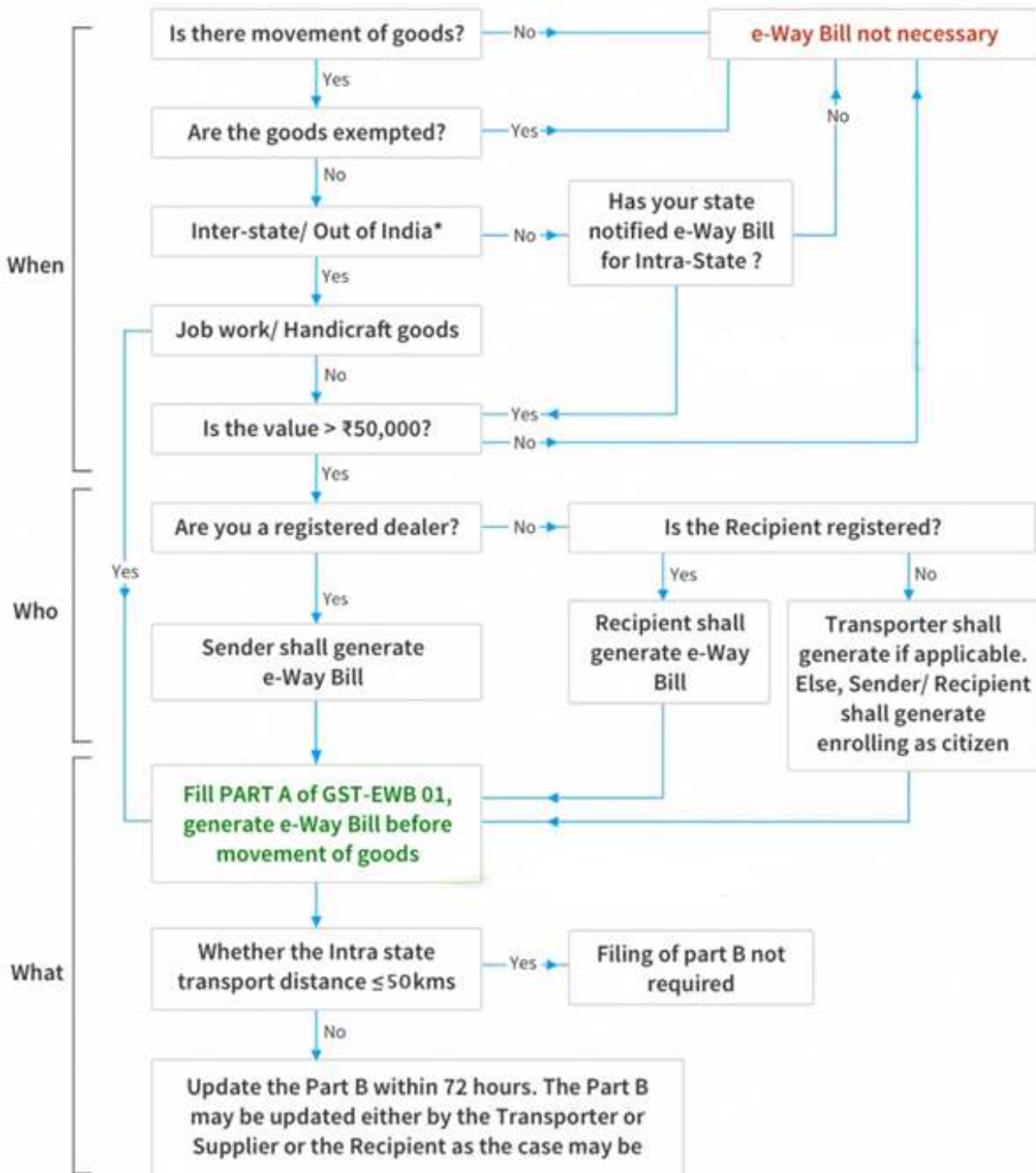
- 1) *In the following cases it is not necessary to generate e-Way Bill*
- 2) *The mode of transport is non-motor vehicle*
- 3) *Goods transported from Customs port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.*
- 4) *Goods transported under Customs supervision or under customs seal*
- 5) *Goods transported under Customs Bond from ICD to Customs port or from one custom station to another.*
- 6) *Transit cargo transported to or from Nepal or Bhutan*
- 7) *Movement of goods caused by defence formation under Ministry of defence as a consignor or consignee*
- 8) *Empty Cargo containers are being transported*
- 9) *Consignor transporting goods to or from between place of business and a weighbridge for weighment at a distance of 20 kms, accompanied by a Delivery challan.*
- 10) *Goods being transported by rail where the Consignor of goods is the Central Government, State Governments or a local authority.*
- 11) *Goods specified as exempt from E-Way bill requirements in the respective State/Union territory GST Rules.*
- 12) *Transport of certain specified goods- Includes the list of exempt supply of goods, Annexure to Rule 138(14), goods treated as no supply as per Schedule III, Certain schedule to Central tax Rate notifications. (PDF of List of Goods).*
- 13) *Note: Part B of e-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state.*
- 14) *He shall file a Quarterly Return in FORM GSTR – 4 and 4A.*

### **HOW TO GENERATE E WAYBILL**

*E-Way Bill can be generated on the e-Way Bill Portal. All you need is a Portal login.*



## E Way Bill Under GST





## E Way Bill Under GST

### **VALIDITY OF E WAY BILL**

*An e-way bill is valid for periods as listed below, which is based on the distance travelled by the goods. Validity is calculated from the date and time of generation of e-way bill.*

<b>TYPE OF CONVEYANCE</b>	<b>DISTANCE</b>	<b>VALIDITY OF E WAY BILL</b>
<i>Other than Over dimensional cargo</i>	<i>Less Than 100 Kms</i>	<i>1 Day</i>
	<i>For every additional 100 Kms or part thereof</i>	<i>additional 1 Day</i>
<i>For Over dimensional cargo</i>	<i>Less Than 20 Kms</i>	<i>1 Day</i>
	<i>For every additional 20 Kms or part thereof</i>	<i>additional 1 Day</i>

*Validity of Eway bill can be extended also. The generator of such Eway bill has to either 8 hours before expiry or within 8 hours after its expiry can extend Eway bill validity.*

*The author is a practicing chartered accountant and may be contacted at - shuchi0007@gmail.com*

## Glimpse of Past Events

### *Seminar on Bank Branch Audit*



## *Glimpse of Past Events*

### *Full Day Seminar on Audits of Bank Fraud Detection, Prevention & Reporting*



## *Glimpse of Past Events*

### *Holi Milan*



### *Felicitation of Shri Sardarsingh Meena, CIT (Exemptions), Pune*



### *Felicitation of CA G D Agrawal, ITAT President*



## Glimpse of Past Events

### *Seminar on Finance Bill*



## *Glimpse of Past Events*

*Felicitation of Shri Brochan Tomar,  
Vice Chairman, Settlement Commisisioner*



*Seminar on  
Swift Transaction*



## Glimpse of WICASA Events

*'Jigyasa - Study Circle' on E-way Bill*



*Visit to Big FM studio*



*Bank Branch Audit 16th March 2018*



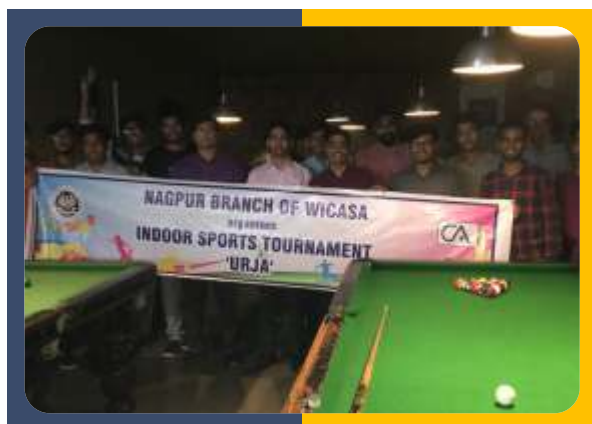
*Women's Day Rally at St. Ursulia's School on 11 March 2018 organised by Maharashtra Times.*



*"The Seminar on FINANCE BILL 2018"  
held on 24th February, 2018*



*'Urja - Pool Tournament' 25th March 2018*





## Sub Committee 2018

	<b>Advisory</b>	<b>Public Relations</b>	<b>Training &amp; Education</b>
Chairman	CA. Umang Agrawal	CA. Abhijit Kelkar	CA. Kirit Kalyani
Convenor	CA. Abhijit Kelkar	CA. Anil Parakh	CA. O S Bagadia
Coordinator	CA. Jaydeep Shah	CA. Naresh Jakhotiya	CA. Sweety Jain
Member 1	CA. Ashok Chandak	CA. Suren Duragkar	CA. Saket Bagdia
Member 2	CA. Sudhir Surana	CA. Narayan Demble	CA. Kirtikumar Thakker
Member 3	CA. Julfesh Shah	CA. Ramesh Shah	CA. Anil Sawalkar
Member 4	CA. Samir Bakre	CA. B.K Agrawal	CA. Abbas Amin Inayat
Member 5	CA. Milind Patel	CA. B.C. Bhartia	CA. Sagar Mitkary
Member 6	CA. Kavita Loya	CA. Ram Kendurkar	CA. P Jayakrishnan
Member 7	CA. Satish Sarda	CA. Venktesh Chari	CA. Sachin Dhannawat
Member 8	CA. Swapnil Agrawal	CA. Sudhir Baheti	CA. Gaurav Jaipuriya
Member 9	CA. Ashwini Agrawal	CA. R.S. Temurnikar	CA. Radheshyam Tiwari
Member 10	CA. Kirti Agrawal	CA. Kunal Ekbote	CA. Swati Thakkar
Member 11	CA. Swapnil Ghate	CA. Vinod Gandhi	CA. Sheetal Sarda
Member 12	CA. Sandeep Jotwani	CA. Amit S. Agrawal	CA. Shashank Sharma

	<b>Representation</b>	<b>Professional Development</b>	<b>WICASA</b>
Chairman	CA. Suren Duragkar	CA. Sandeep Jotwani	CA. Jiten Saglani
Convenor	CA. Julfesh Shah	CA. Rajesh Loya	CA. Suren Duragkar
Coordinator	CA. Ashish Mukhim	CA. Shyam Modi	CA. Akshay Gulhane
Member 1	CA. Sandeep Jotwani	CA. Suren Duragkar	CA. Saket Bagdia
Member 2	CA. Swapnil Ghate	CA. Sanjay Agrawal	CA. S.P.S. Shukla
Member 3	CA. Vijay Agrawal	CA. Sharad Thawali	CA. Prerna Munot
Member 4	CA. P.C. Sarda	CA. Ashok Dalmia	CA. Arun Bafna
Member 5	CA. Rajeev Sawangikar	CA. Khetalal Patel	CA. Chetan Ghatole
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Member 7	CA. Pravin Pandya	CA. Ashok Bhutada	CA. Harikawal Jham
Member 8	CA. Sambhu Tekriwal	CA. Lalit Jham	CA. Rohit Fatehpuria
Member 9	CA. Charudutt Marathe	CA. Vishwamberkumar G.	CA. Gopal Rathi
Member 10	CA. Hemal Kothari	CA. Sharadha Suresh	CA. Sanjay C. Agrawal
Member 11	CA. Sachin Mukewar	CA. Pravin Raut	CA. Tejas Suchak
Member 12	CA. Himesh Demble	CA. Sunil Rath	CA. Alpha Batra



## Sub Committee 2018

### **Accounting, Audit & Assurance**

Chairman	CA. Saket Bagdia
Convenor	CA. P R Risbud
Coordinator	CA. Pranav Joshi
Member 1	CA. Suren Duragkar
Member 2	CA. Vinay Bhakale
Member 3	CA. Rajeev Menghal
Member 4	CA. Kamal Agrawal
Member 5	CA. Pankaj Kher
Member 6	CA. Prashant Banthia
Member 7	CA. Arti Paldiwal
Member 8	CA. Suresh Vidhani
Member 9	CA. Sameer Chimote
Member 10	CA. Minhaj Khan
Member 11	CA. Avigat Ganeriwala
Member 12	CA. Kalpesh Bhute

### **Cooperative & NPOs**

CA. Suren Duragkar
CA. Anil Dani
CA. Abhiram Deshmukh
CA. Saket Bagdia
CA. Rajeev Pethe
CA. Ram Kendurkar
CA. Pushkar Sathe
CA. Hemant Dasture
CA. Tushar Kanti Dable
CA. Pradeep Lalwani
CA. Bosco Dsouza
CA. Shyam Rath
CA. Swati Kulkarni
CA. Jatin Jain
CA. Mohinder Arora

### **Cultural and Fellowship**

CA. Sandeep Jotwani
CA. Satish Sarda
CA. Govind Batra
CA. Swapnil Ghate
CA. Jiten Saglani
CA. Surjeet Singh Bhasin
CA. Prasad Dharap
CA. Mangesh Kolhatkar
CA. Praveen Mittal
CA. Mohan Rath
CA. Aparna Sankaran
CA. Chandan Patel
CA. Kanchan Deshpande
CA. Devendra Ghate
CA. Kanhaiya Malviya

### **Website**

Chairman	CA. Kirit Kalyani
Convenor	CA. Mahendra Kamath
Coordinator	CA. Ritesh Hardwani
Member 1	CA. Swapnil Ghate
Member 2	CA. Swastik Jain
Member 3	CA. Jayanti Jawarani
Member 4	CA. Praveen Kalantry
Member 5	CA. Kamlesh Bharti
Member 6	CA. Himanshu Chordia
Member 7	CA. Rajgopal Sanghi
Member 8	CA. Priti Acharya
Member 9	CA. Dhananjay Gokhle
Member 10	CA. Ankush Dewani
Member 11	CA. Karan Dave
Member 12	CA. Aamir Patel

### **Members in Industry**

CA. Suren Duragkar
CA. Sudhir Surana
CA. Pranav Limaja
CA. Sanjay Agrawal
CA. Hemant Lodha
CA. Shailaja Vibhute
CA. Manjit Parihar
CA. Amit Somani
CA. Shalini Mandhana
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*You can send filled form with 2 photos at Nagpur Branch Or*

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