



NAGPUR BRANCH OF WICASA OF ICAI

Speak Up!

MONTHLY
E-NEWSLETTER

AUGUST
2017



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



Message



CA. Saket Bagdia
Chairman, WICASA

Dear Student Friends,

“...the CAs have been given a new opportunity with the GST where they have a crucial role to play... India has finally turned a new page with the launch of GST... I urge Chartered Accountants to take lead in India's economic growth.” said Hon. Prime Minister Shri Narendra Modi.

The above quote of our Hon Prime Minister speaks of the trust and responsibility on the shoulders of Chartered Accountants ably supported by CA students for the smooth implementation of GST which leads to Nation building.

Nagpur WICASA is continuously organising programs for the benefit of the students. This month special initiative was taken in the form of Study Circle 'Adhyayan' and a full day seminar on GST return filing to enlighten students about GST. We are thankful to CA Ritesh Mehta, CA Pankaj Kher, CA Sanjay Agrawal, CA Prateek Gupta, CA Zoeb Anwar and CA student speaker VishakhaZalpуре and Past Chairman CA Rajeev Damani for their contribution to this GST initiative.

For the first time, an honour was given to us to felicitate guardians of our Nation – Major Ratandeep Singh & DCP Crime Branch Shri Sambhaji Kadam in the event of 'Ek Shaam Desh ke Naam' on the eve of Independence Day.

A motivational & fun filled session with the under privileged girls of Providence Girls School created a big social impression on aspiring CA students.

A highly spirited seminar on Articleship – A Journey towards Professionalism was organised wherein past Chairperson CA Kavita Loya & CA Kanchan Ambaskar enlightened the students.

Quiz contest was organised at branch wherein spectacular 8 teams participated. I congratulate the winners Jay Gupta & Nikhil Rathi. I recognise & appreciate the efforts of Amey Sharma, Harshit Baheti, Chaitanya Shivhare & Nishi Agrawal for their contribution for this newsletter.

Wishing everybody a happy audit season.
I would just say...

“Do your Best & be a Winner”

CA. SAKET BAGDIA



Message



Devashish Mahadule
Vice Chairman, WICASA

Dear all,

"Change is difficult, not changing is fatal"

With the GST being implemented across the country, professionals, articles, students and the society as a whole is unaware about the very basics of it. So it's very important to be informed and updated with areas such as Invoicing, Return filing, Input Tax Credit, Reverse Charge Mechanism, Place of Supply and the list goes on.

We at WICASA strive to keep the CA students well equipped with practical knowledge through various initiatives such as the 'Regional Conference on GST for CA Students', involving Paper Presentations, Technical Sessions by Experts. Study Circle 'Adhyayan- Enlightening Minds' on Filing of GSTR 3B and our monthly Newsletter 'Speak Up' incorporating topics such as Invoicing & RCM in this Edition.

I would like to congratulate and appreciate the efforts of all who have contributed for this Edition of the Newsletter.

To conclude
'The secret to conquer the change is to divert your energy from fighting the old to building the new'

Happy Reading

Devashish Mahadule



Pooja Zade
Treasurer, WICASA

"You are Braver than you believe,
Stronger than you seen, and Smarter than you think".

First of all, I would like to congratulate all CA IPCC students who passed their examinations and wish them all the very best for their Articleship and upcoming endeavors.

It's my pleasure to share with you all August edition of monthly e-newsletter "SPEAK UP", where we present articles on the 'Invoicing under GST Regime' & "Reverse Charge Mechanism under GST". Speak up is a platform where student can interact with student and exchange knowledge, opinions and thoughts. It gives opportunity to every student to come up with their informative articles and also to showcase their creative skills.

With the examinations approaching, I invite all the CA IPCC and CA Final Students to test their preparations with our Mock Test Series.

I am very thankful to everyone for their consistent support and participation in our events and hope that Nagpur Branch of WICASA will receive this support in our future events as well. At last I would like to thank Nagpur Branch of WIRC of ICAI and Nagpur Branch of WICASA of ICAI for providing me this platform to interact with you all.

"Doubts Kill more Dreams than Failure Ever will."
So keep Trying and Learning and Believe in yourself!

Pooja Zade

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Student's Article



Reverse Charge Mechanism

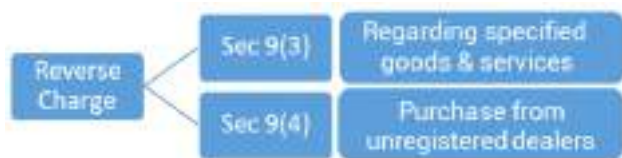
Amey Sharma

WRO0543486

"Reverse charge mechanism, essence of which flows from the service tax act is simply a mechanism where instead of making the supplier liable to pay tax, the liability is cast upon the recipient."

Since the time the act was getting trendy, there was always these two subsections of the entire act which were most often focused by both, tax payers and govt. itself. These two subsections cites the provisions for this mechanism. And definition of RCM itself introduces us to these subsections. RCM as defined by the section 2(98) of the CGST Act, is produced as under:

"Reverse charge means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or subsection (4) of section 5 of the Integrated Goods and Services Tax Act"

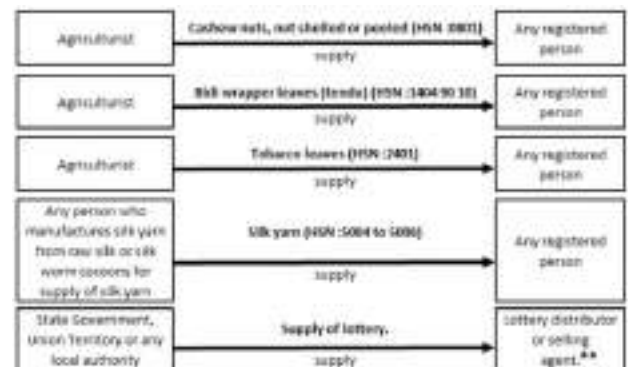


A. Specified goods and services

Sec 9(3) cites that *"The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both."*

So, there exists specified goods and services, on supply of which the recipient of such supply has to discharge tax liability mandatorily. The scope of reverse charge has definitely being enlarged as goods have also being incorporated.

But, this section raises some points, listed below:



1. What are those Specified categories?

For Goods, **Notification No.4/2017-Central Tax (Rate)** Dated 28th June 2017 states list of goods on which tax is to be paid by the specified recipient.

Agriculturist is defined under 2(7) : "agriculturist" means an individual or a Hindu Undivided Family who undertakes cultivation of land— (a) by own labour, or (b) by the labour of family, or (c) by servants on wages payable in cash or kind or by hired labour personal supervision or the personal supervision of any member of the family;

Registered Person as defined by 2(94) means "registered person" means a person who is registered under section 25 but does not include a person having a Unique Identity Number;

** Explanation.- For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the 2 provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).

For Services, **Notification No. 13/2017- Central Tax (Rate)** Dated 28th June, 2017

1. Supply of Services by a **goods transport agency (GTA)** in respect of transportation of goods by road to specified persons. These specified persons are liable to pay tax under RCM.

The specified persons are:

- (a) Any factory registered under or governed by



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the Factories Act, 1948(63 of 1948); or
(b) Any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or
(c) Any co-operative society established by or under any law; or
(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or
(e) Any Body corporate established, by or under any law; or
(f) Any partnership firm whether registered or not under any law including association of persons; or
(g) Any casual taxable person; located in the taxable territory.

But taking into consideration these 3 notifications: Notification No. 13/2017, Notification No. 11/2017, Notification No. 20/2017 **Central Tax (Rate)**

We conclude:



Explanation: (a) The person who pays or is liable to payfreight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

1. If Services supplied by an individual advocate including a senior advocate or firm of advocates By way of representational services before any court, tribunal or authority, directly or indirectly, To any business entity located in the taxable territory, the business entity would be required to pay tax.
(Including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services to a business

entity.)

2. Services supplied by an **arbitral tribunal** to any business entity located in the taxable territory.
3. Services provided by way of **sponsorship** to any Body corporate or partnership firm located in the taxable territory.

Explanation: (b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013. Which is "body corporate" or "corporation" includes a company incorporated outside India, but does not include—

(i) A co-operative society registered under any law relating to co-operative societies; and
(ii) Any other body corporate (not being a company as defined in this Act), which the Central Government may, by notification, specify in this behalf;

This includes a private company, public company, one personal company, small company, Limited Liability Partnerships, foreign company etc.

4. Services supplied by the Central **Government**, State Government, Union territory or local authority to any business entity located in the taxable territory, except services of:
 - a. renting of immovable property, and
 - b. services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.
5. Services supplied by a **director** of a company or a body corporate to the said company or the body corporate located in the taxable territory.
6. Services supplied by an **insurance agent** to any person carrying on insurance business located in the taxable territory.
7. Services supplied by a **recovery agent** to a banking company or a financial institution or a nonbanking financial company located in the



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taxable territory.

8. Supply of services by an author, music composer, photographer, artist or the like

By way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works
To a publisher, music company, producer or the like.

Explanation: For purpose of this notification -

(c) The business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) The words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

Notification No. 10/2017- Integrated Tax (Rate) Dated 28th June 2017

- Any service supplied by any person who is located in a non-taxable territory to any person located in the taxable territory other than non-taxable online recipient.
- Services supplied by a person located in non-taxable territory
By way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India
To Importer, as defined in clause (26) of section 2 of the Customs Act, 1962 (52 of 1962), located in the taxable territory

So, one now knows the Specified Categories of goods and services specified recipient of whom are liable to pay tax on reverse charge basis.

2. I am one of the specified recipients but, I am not registered under the act?

Sec 24 of the CGST Act states “Notwithstanding anything

contained in sub-section (1) of section 22 (turnover criteria doesn't apply i.e. irrespective of your turnover) the following categories of persons shall be required to be registered under this Act”

Its Sub section 3 states one of the “following categories” are the *persons who are required to pay tax under reverse charge;*

Sec 24 comes in the play to engulf you to take compulsory registration irrespective of the fact that your supply falls below the “requisite” turnover.

According to Sec 25(1) you would be required to register under the act within thirty days from the date on which you become liable for registration.

But, you needn't continue Sec 29(1) you might voluntarily cancel the registration if you are no longer liable to be registered under section 24.

B. SUPPLY FROM UNREGISTERED PERSONS TO REGISTERED PERSON.

Sec 9(4) of CGST Act states:

“The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered,

To a registered person

Shall be paid by such person on reverse charge basis as the recipient

And all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.”



The term “Supply” makes a new twist in the section as supply shall subsume purchases but along with it other inward supplies in an entity. So, this makes a whole lot of difference as every inward “taxable supply” from an unregistered person will become liable to be taxed on under RCM basis.



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This ought to create a chaos for “small valued” hundreds of transactions occurring in a business which most probably, all of them are from unregistered persons.

Notification No.8/2017-Central Tax (Rate) dated 28th June, 2017 brought some relief by stating that

Intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 are exempt

Except

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.



Notification No.9/2017-Central Tax (Rate) dated 28th June, 2017

This notification exempts intra-State supplies of goods or services or both
Received by a deductor registered under section 51 of the said Act
From provisions of sec 9(4).

Notification No.10/2017-Central Tax (Rate) dated 28th June, 2017

This notification states that intra-State supplies of second hand goods by an unregistered person is exempt if
Recipient: a registered person, dealing in buying and selling of second hand goods
And who pays the central tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Central Goods and Services tax Rules, 2017.

C. IMPORTANT POINTS

- § Even for Composition Scheme dealers, liability to pay tax under RCM basis (both 9(3) and 9(4)) exists.
Inputs shall definitely be disallowed to the dealers, but liability to pay exists.
- § According to Section 2(82) i.e. definition of output tax, tax payable under RCM is not an output tax.
According to Section 49(4) input tax credit shall, subject to rules stated shall be used to pay only output tax.
So, input tax credit can't be utilized to offset RCM liability, it has to be paid in cash first then subject to rules, ITC can be availed.
- § Sec 17(3) of CGST Act states that the value of exempt supply under sub-section (2) of section 17 shall include supplies on which the recipient is liable to pay tax on reverse charge basis, Therefore ITC on inward supplies used for output of such services can't be availed.
In short, if tax on my supply is paid by recipient, I can't avail ITC of inputs used to incur those supplies.
If an entity has both supplies taxable by both forward charge and reverse charge and there exists common inputs for both of them, then Rule 42 and 43 may come handy to proportionate those credits.
- § **Notification No. 5/2017 – Central Tax dated 19th June, 2017**

If a registered person is only engaged in making supplies of taxable goods or services or both,
The total tax on which is liable to be paid on reverse charge basis
By the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act,
Such category of person are exempted from obtaining registration under the Act.
- § In section 9(4) there exists only “taxable supplies” so, exempt supply received from an unregistered person is not covered under reverse charge mechanism.



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- § All these RCM provisions are 100% reverse charge, concept of partial reverse charge is done away.

D. TIME OF SUPPLY

Determining time of supply is crucial as it is the point when a supply becomes liable to tax.

Time of supply for supplies under reverse charge is different from the supplies which are under forward charge.

In case of supply of goods, time of supply is earliest of: -

- (a) Date of receipt of goods; or
- (b) Date of payment as per books of account or date of debit in bank account, whichever is earlier; or
- (c) The date immediately following thirty days from the date of issue of invoice or similar other document.

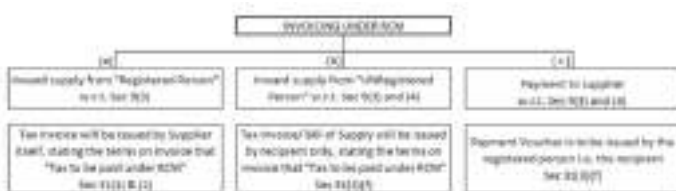
In case of supply of services, time of supply is earliest of: -

- (a) Date of payment as per books of account or date of debit in bank account, whichever is earlier; or
- (b) The date immediately following sixty days from the date of issue of invoice or similar other document.

Where it is not possible to determine time of supply using above methods, the time of supply would be the date of entry in the books of account of the recipient.

Thus, Advance payments also to unregistered persons would be liable to be taxed under RCM.

E. INVOICING UNDER RCM



Focussing on the point b, Rule 46 comes with a relief w.r.t. of making invoices for each and every transaction, hundreds in nos. being transactions from unregistered persons, that a registered person who is required to issue an invoice under Sec 31(3) (f) may issue a consolidated invoice at end of each month for supplies covered under Sec 9(4), the aggregate of such supplies exceeds Rs. 5000 in a day from any or all supplies.

Conclusion:

Drafting the RCM provisions is definitely a clever take, but more or less it creates many hassles in its implementation which needs to be looked upon. For, instance charging GST on RCM basis on MRP of goods bought from unregistered person which itself is inclusive of GST. Amidst these problems, there exists much more advantage to the Govt. to collect tax on these goods and services through reverse charge rather than making it taxable through forward charge, expanding the tax base, targeting unorganized sectors, creating a buzz for voluntary registrations, etc.



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GST Invoicing
Harshit Baheti
WRO0558649

Introduction

INDIA has put into action the biggest Indirect Tax reform since independence i.e. the past structure of indirect taxation for goods and services has been replaced by a comprehensive Goods and Services Tax ('GST'). With GST, it is extremely critical for businesses to comply, issue and maintain appropriate documents including invoices, vouchers, etc. Businesses must ensure that the GST transaction invoices are prepared with requisite details, which will later enable them and their customers to claim right ITC, and remain GST compliant as they move forward.

Crucial points in regarding issuance of Tax Invoice

- Name, address and GSTIN of the supplier
- Should bear a consecutive serial no (up to 16 characters), in one or multiple series, may be alphanumeric and unique for a Financial Year
- Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more
- Place of Supply (State code) along with Name of State, in case of inter-state supplies
- Should indicate whether the tax is payable under reverse charge.
- HSN code requirement in tax invoice.

Sr. No.	Turnover	HSN Code requirement
1.	Upto 1.5 Cr.	Not required
2.	> 1.5 Cr. To 5 Cr.	At least 2 Digits
3.	> 5 Cr. & above	At least 4 Digits

Copies of Tax invoice Required

A. IN CASE OF SUPPLY OF GOODS

1. **Original invoice:** The original invoice is issued to the receiver, and is marked as 'Original for recipient'.
2. **Duplicate copy:** The duplicate copy is issued to the transporter, and is marked as 'Duplicate for transporter'.
3. **Triplicate copy:** This copy is retained by the supplier, and is marked as 'Triplicate

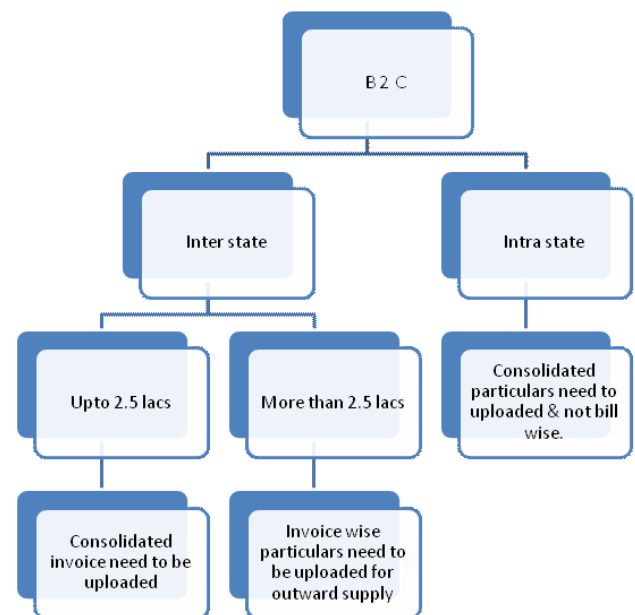
for supplier'.

B. IN CASE OF SUPPLY OF SERVICES

1. **Original Invoice:** The original copy of the invoice is to be given to receiver, and is marked as 'Original for recipient'
2. **Duplicate Copy:** The duplicate copy is for the supplier, and is marked as 'Duplicate for supplier'

Other Significant points regarding Tax invoice

- Ø **Business 2 Business(B2B):-** Invoice wise particulars need to be uploaded for inter and intra state purchases.
- Ø **Business 2 Consumer(B2C):**



Note:

Where the value of invoice is less than Rs. 200 & recipient is unregistered person, aggregate invoice can be issued for such multiple invoices on a daily basis.

Transportation of goods without an invoice:

In the following cases it is permissible for the consignor to issue a delivery challan in lieu of invoice at the time of removal of goods:(a) Supply of liquid gas where the



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quantity at the time of removal from the place of business of the supplier is not known (b) Transportation of goods for job work (c) Transportation of goods for reasons other than by way of supply (d) Such other supplies as may be notified by the Board

Note:

Delivery Challan shall be prepared in Triplicate (similar as in case of Tax Invoice)

Documents to be issued under various transactions

Nature of goods or services supplied by registered person	Issuing document
a) Exempted goods or services	Bill of supply
b) Person registered under composition scheme	Bill of supply
c) When registered person received advance payment	Receipt voucher
d) When registered person issue receipt voucher against advance payment received but subsequently no supply is made	Refund voucher
e) Registered person liable to pay tax under RCM basis	Invoice
f) If Registered person liable to pay tax under RCM basis than at the time of payment	Payment voucher
g) Export of goods or services	Tax Invoice*

* Export is not exempted but zero rated, so tax invoice needs to be issued.

Time Limit for Issuing Tax Invoice:

In case of Regular Supply of:

Goods:

The tax invoice must be issued before or at the time of –

- Removal of goods, where supply involves movement of goods
- Delivery of goods to the recipient, where supply does not require movement of goods

Services:

The tax invoice must be issued within –

- 30 days from the date of supply of service
- 45 days from the date of supply of the service, where the supplier is an insurer or banking company or a financial institution.

E-way bill

E-way bill is an electronic way bill for movement of goods which can be generated on the GSTN (common portal). A 'movement' of goods of more than **Rs 50,000** in value cannot be made by a registered person without an e-way bill.

E-way bill will also be allowed to be generated or **cancelled through SMS**.

When an e-way bill is generated a unique e-way bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

E-way bill will be generated when there is movement of goods –

In relation to a 'supply', for reasons other than a 'supply' (say a return), due to from an unregistered person.

Details regarding Reverse charge Invoice

In case of a registered person procuring goods and/or services from an 'unregistered supplier', and the tax is paid by the recipient, the recipient must issue a Tax Invoice (similar to invoice as mentioned above) on the date of receipt of goods and/or services.

Note: This invoice is not required to be sent to the Supplier and to be preserved only in the records of recipient.

Option to issue consolidated invoice for a month

A registered person may issue a single consolidated invoice at the end of a month for aggregate values of all supplies exceeding value of INR 5000 in a day procured during the said month from any or all the suppliers.

Details regarding Receipt Voucher

- In case the rate of tax is not determinable at the time of receipt of advance, the tax shall be paid at the rate of 18%
- In case the nature of supply is not determinable at the time of receipt of advance, the supply shall be treated as inter-state supply and IGST will be charged.
- In case on receipt of advance payment the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the registered person may issue to the person who had made the payment, a refund voucher against such payment

Details regarding Revised Invoice

The registered taxable person within one month from the date of issuance of certificate of registration issue revised invoice for the invoice already issued from the effective date of registration till the date of issuance of certificate of registration as in GST registration will be considered as valid from the date he applied for registration.

Conclusion:

Invoicing in GST is crucial for both supplier and recipient. While preparing invoice we need to ensure that correct GSTIN of the buyer is mentioned which ensure free flow of credit. The Business should adopt to such software which ensures proper preparation of invoices and uploading the same in the Portal without any errors. It's time for the Business to be dynamic to the present regime of GST.



Amazing Corner



वीरता

पुरुष पौरुषता दिखलाते
सरहदों पे अपने नाम की अमर ज्योत जलाते
जान हथेली पे लेकर बंदुक के जोर पे नहीं
खुदके सिने की आवाज़ सुन वो गुरांते

सरहदों पे जहा हमारे वीर है लडते
आज हमारे नेता भी अपनी परवाह ना करते
पुरे देश की स्वरुप को बदलते
वीर वीरता दिखला रहे सरहदों पर
हमारे नेता राजवंश धर्म नीभा रहे

जो राजवंशी थे जब उनका राज था छुटा
और चाय बेचने से बना था वो प्रधानमंत्री
उसने कर दिखाया वो करिश्मा जो कोई राजवंशीना कर पाया था
वीर वीरता दिखला रहे सरहदों पर
हमारे नेता राजवंशी धर्म अपना रहे

आज कर्ण ने जो सिंहासन संभाला
दुष्ट बुद्धि दहलती है कापती है
देश के दुशमनों को समज ना आता है कहा छुपके
जहा दिनकर का पुतला रोशनी सा उनको डुंढता ना पहुचे
वीर वीरता दिखला रहे सरहदों पर
हमारे नेता राजवंशी धर्म अपना रहे

Chaitanya K. Shivhare
WRO0524170

Nishi Agrawal
WRO0556909





Glimpses of Past Events

15th Aug at Providence Girls' School



*A motivational & fun filled session with underprivileged students
Providence Girls School, Civil Lines, Nagpur*



Glimpses of Past Events

Ek Shaam Desh Ke Naam, 14th August



**Shri Sambhaji Kadam,
DCP (Crime)**



Major Ratandeep Singh

***Ek Shaam Desh Ke Naam, Patriotic Event on the eve of Independence Day to
honor the Guardians of the Nation***



Glimpses of Past Events

Study Circle Meet Adhyayan - GSTR 3B Filing



***Guiding Light:
CA. Ritesh Mehta***



***Student Speaker:
Vishakha Zalpуре***

***Need of the Hour Programme on Filing of GSTR 3B by
Student Speaker: Vishakha Zalpуре supported by Guiding Light: CA. Ritesh Mehta***



Glimpses of Past Events

Half Day Seminar On Articleship- A Journey Towards Professionalism



CA. Kavita Loya



CA. Kanchan Ambaskar





Glimpses of Past Events

Seminar on Tax Audit & GST Return Filing



CA. Rajeev Damani



CA. Zueb Anwar



CA. Pankaj Kher



CA. Prateek Gupta



CA. Sanjay Agrawal



Glimpses of Past Events

Branch Level Quiz Contest



Nikhil Rath



Jay Gupta



Quiz Teams



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

CA STUDENTS CONFERENCE - GOA & NAGPUR

Theme:

**Nurturing Values & Integrity-
Attaining Excellence in Professional Pursuits**

Date

**1st & 2nd December 2017
(Friday & Saturday)**

Venue

Ravindra Bhawan, Margao, Goa

**HURRY
UP**

**Organised by
Board of Studies ICAI**

**LIMITED
SEATS**

Hosted by

**Goa Branch of WIRC of ICAI & Nagpur Branch of WIRC of ICAI
Goa Branch of WICASA & Nagpur Branch of WICASA**

**Registration fees: ₹ 600/- per student (Non-Residential)
₹ 1200/- per student (Residential)
(Shared accommodation at good dormitory will be provided)**

For registration queries contact:-

Goa Branch of WIRC of ICAI & Nagpur Branch of WIRC of ICAI

Phone: 0832 - 2438516, 0712 - 2443968, 2441196

Email: wicasagoa@icai.org, nagpur@icai.org

Website: www.goa-icai.org, www.nagpuricai.org

WICASA Nagpur
*wishes you a happy,
green and safe Diwali!*



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