

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Ahmedabad Branch of WIRC of ICAI E-NEWSLETTER

Volume: 09 | ISSUE NO: 11 | January - 2023

Chairperson's Message

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98250 23573

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98257 73179

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9879672485

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9377471779

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Khandelwal, CCM

9825020844

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90999 21163

CA. Hitesh Pomal, RCM

98240 49402

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Dear Members,

Best wishes for a prosperous 2023! Thank you so much for keeping me in your thoughts, as I witnessed throughout the year as the members participated and supported the branch in all its endeavours. Members of Ahmedabad are always in my heart and will be it makes my heart sing! During the year 2022, your love and affection will keep us motivated and moving. We, Team Ahmedabad, tried to help and work for the fraternity members and students. The sub-regional conference was well attended by colleagues from our branch, and the presence of the former Acting Chief Justice of Gujarat High Court, Shri Vineet Kothari, inspired us. The talks of our WIRC office bearers at the sub-regional conference enlightened us. Our 2023 reference guide served its purpose of reaching members on time, and it will be useful to all members.

We feel proud that the Tax Conclave held at Pramukhswami Shatabdi Mahotsav was inaugurated by our President CA. (Dr.) Debashish Mitra and Vice President CA. Aniket Talati and jointly organised by all branches of Gujarat. The said conclave would not have been possible without the guidance and able leadership of our Vice President, CA. Aniket Talati. Respected Mahantswami, Brahmvihari Swami, and Gyanvatsalswami have shown us unconditional love and care during this Gyan Mahotsav, for which we are obliged to them. I am thankful to all the volunteers for their unconditional support.

We are pleased to share that the "ICAI Ahmedabad Connects" mobile app was launched during the Tax Conclave, through the worthy hands of our Hon'ble President CA. (Dr.) Debashish Mitra and in the august presence of our Hon'ble Vice President CA. Aniket Talati, Past President of the ICAI CA. Sunil Talati, and CCM CA. Purushottam Khandelwal. The purpose of this app is to establish a streamlined connection between the branch and its members and to offer an ecosystem where members can connect with each other to share ideas, collaborate, and engage in healthy networking. Members can download the apps now and log in with their registered ICAI mobile number to get access to this exclusive community.

Our Chief Minister of Gujarat, Shri Bhupendrabhai Patel, inaugurated the National Conference of Students with the theme "Acquiring Acute Acumen and Attitude," with the objective that our students get deep learning and knowledge of the subject, gain wisdom, develop business acumen, and develop an attitude that would help them become commerce experts, in turn contributing to the prosperity of our nation. The gracious presence of an Indian Army officer during the conference made all the students feel proud of their nation. I would like to congratulate WICASA Chairperson CA. Chetan Jagetiya for his tireless efforts in making this conference a success.

We had planned daily visits to GIFT City for our members. We acknowledge the support extended by our member, CA. Shwetang Pandya, during the

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same. As GIFT City is an ocean of opportunities, we will be having a one-day conference to learn more about how members can use their presence in GIFT City to help the country get more foreign exchange in terms of earnings and investments.

Our two-day startup conference will undoubtedly result in more CAs facilitating startup investment, and we are grateful to CEO Shri Hiranmay Mahanta and i-hub for being knowledge partners.

We organised a series on accounting standards and auditing standards. I appreciate the efforts of CA. Rinkesh Shah for his extraordinary efforts in contributing wholeheartedly to the same. We had also organised a series on GST, and I am thankful to CA Vaibhav Jajoo for the support he extended for such a wonderful series. We had also organised an exhaustive series on RERA (RERA 2.0) for our members to understand the nuances of the regulatory framework governing RERA, and we hope that our members have extensively benefited from the same. We are thankful to CA Manan Doshi for his efforts in organising the same.

We had hosted an outreach programme for the social stock exchange jointly with Gujarat Vidhyapith, Janpath, the Blind Peoples' Association, and Sadvichar Parivar. More than 50 NGOs in Gujarat took part in the outreach programme, and experts from the Social Stock Exchange and SEBI deliberated on related

topics. This would not have been possible without the painstaking efforts of our CCM CA, Purushottam Khandelwal. We had also organised seminars on SQC, networking, multidisciplinary partnership firms, the code of ethics, and RTI to ensure that members got the most out of them.

We are planning to have a two-day conference for the members in practise on various topics for small and medium firms, including more knowledge enriching sessions on direct and indirect taxes as well as international taxation and FEMA.

We organised a winter cricket tournament for our members, where we were able to sharpen our management skills and network with professional colleagues during this edition of the winter cricket tournament. Kudos to the Chairperson of the Sports Committee, CA. Abhinav Malaviya, for crafting this tournament. "It is not where you start but how high you aim that matters for success." [Nelson Mandela](#)

With this, I can say, "Together, we will win. We can! Team ICAI Ahmedabad rocks." As 2023 will be a remarkable year in the history of the Ahmedabad Branch of the WIRC of the ICAI, I urge and request all the members to aim high and take the profession to new heights.

CA. Bishan R. Shah,
Chairperson,
Ahmedabad Branch of WIRC of ICAI



EDITORIAL



Dear Members,

The year 2022 has come to an end and 2023 has begun with new hopes and new enthusiasm. 2023 brings with it a lot of optimism, hope and expectation of a better year in all aspects – health, government reforms, investor sentiment and a positive business environment.

At Ahmedabad branch, last month was house full with conferences, seminars and events for members and students.

The month started with various insightful seminars on IND-AS. The members made a visit to the GIFT City to explore the event "OCEAN OF OPPORTUNITIES".

Ahmedabad Branch of WIRC of ICAI also organized the "HAWK EYE TEAM CUP- WINTER CRICKET TOURNAMENT" from 21st to 25th December 2022. We understand that passion for cricket is deep in us and there is no doubt about the fact that this tournament turned out to be another memorable event for all of us. The players were selected using the concept of "pooling of players". "Pooling of Players" event was organized at the GCA CLUB situated at NARENDRA MODI STADIUM, MOTERA. Around 250 Chartered Accountants participated in the sporting event and displayed co-operation and team spirit.

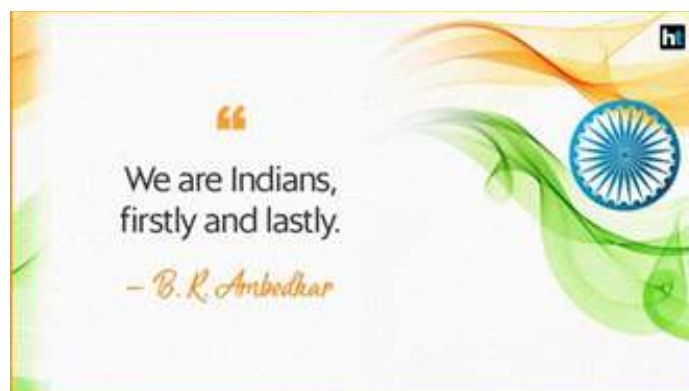
We also had our CA Student Conference 2022 on 23 – 24 December 2022. The two day CA STUDENT CONFERENCE 2022 was planned keeping in mind the present and the emerging needs of profession in general and students in particular. It was an honor for us to have Hon'ble Chief Minister of Gujarat Shri Bhupendra Patel as the Chief Guest for our CA Student Conference 2022. Several other eminent personalities were also present who shared their insightful thoughts with the students. The two day conference had participation of more than 2500 students.

The month of December was full of rush with

GST Audit and Income Tax return due dates. I hope you all enjoyed this season and duly completed the compliances on timely basis. Now the time has come for us professionals to relax a bit after back to back seasons of Income tax and GST.

We look forward to an optimistic, business and economy friendly Annual Budget session in the coming months.

Also, as the month of January begins, it is the time to salute the tricolor, sing praises to our motherland and fill our hearts with pride as we celebrate the 73RD REPUBLIC DAY this year.



We CA's have been coined as the custodians of the nation's economic and financial resources and it is our moral duty and professional obligation to serve the country with integrity and dedicate ourselves to the service of India and her people.

JAI HIND.

I also request to all the members who are willing to contribute for newsletter on any topic can share the same with us at newsletterabadicai@gmail.com

'TOGETHER EVERYONE ACHIEVES MORE'

Stay Safe and Stay Happy!!
Happy learning!!

CA Samirkumar Chaudhary
Treasurer, MCM (Ahmedabad Branch)
Chairman, Newsletter Committee



Direct Tax Updates

1. Income Tax Deduction from Salaries during the Financial Year 2022-23 under section 192 of the Income Tax Act, 1961.

Reference is invited to Circular No. 04/2022 dated 15.03.2022 whereby the rates of deduction of income-tax from the payment of income under the head "Salaries" under Section 192 of the Income-tax Act, 1961 (hereinafter 'the Act'), during the financial year 2021-22, were intimated. The present Circular contains the rates of deduction of Income-tax from the payment of income chargeable under the head "Salaries" during the financial year 2022-23 and explains certain related provisions of the Act and Income-tax Rules, 1962 (hereinafter the Rules). All the sections and rules referred are of Income-tax Act, 1961 and Income-tax Rules, 1962 respectively unless otherwise specified. The relevant Acts, Rules, Forms and Notifications are available at the website of the Income Tax Department- www.incometaxindia.gov.in. As per section 192(1) of the Act, any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax on the amount payable at the average rate of income-tax computed on the basis of the rates in force for the financial year in which the payment is made, on the estimated income of the assessee under the head of Salary income for that financial year. The section also

Compiled by: CA Mohit R. Tibrewala

provides that a person responsible for paying any income chargeable under the head "Salaries" shall furnish to the person to whom such payment is made a statement giving correct and complete particulars of perquisites or profits in lieu of salary provided to him and the value thereof.

<https://incometaxindia.gov.in/communications/circular/circular-24-2022.pdf>

2. Notification No. 3 of 2022 – Partial relaxation with respect to electronic submission of form 10F by select category of taxpayers in accordance with the DGIT (system)

Reference is invited to Notification No. 03/2022 dated 16th July 2022 issued by Directorate of Income Tax (Systems) New Delhi in exercise of powers conferred under Rule 131(1)/(2) of the Income-tax Rules mandating, inter alia, furnishing of Form 10F electronically. 2. On consideration of the practical challenge being faced by non-resident (NR) taxpayers not having PAN in making compliance as per the above notification, and with a view to mitigate genuine hardship to such taxpayers, it has been decided by the Competent Authority that such category of Non-resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961 read with Income-tax Rules, 1962, are exempted from mandatory electronic filing of Form



10F till 31st March 2023. For the sake of clarity, it is reiterated that such category of taxpayers may make statutory compliance of filing Form 10F till 31st March 2023 in manual form as was being done prior to issuance of the DGIT (Systems) Notification No. 3 of 2022.

<https://incometaxindia.gov.in/communications/notification/notification-e-filing.pdf>

3. Press Release dated 18.12.2022 - Gross Direct Tax collections for the Financial Year (FY) 2022-23 register a growth of 25.90%.

The figures of Direct Tax collections for the Financial Year 2022-23, **as on 17.12.2022** show that **net collections are at Rs. 11,35,754 crore, compared to Rs. 9,47,959 crore** in the corresponding period of the preceding Financial Year i.e. FY 2021-22, representing an **increase of 19.81%.**

The Net Direct Tax collection of Rs. 11,35,754 crore (as on 17.12.2022) includes Corporation Tax (CIT) at Rs. 6,06,679 crore (net of refund) and Personal Income Tax (PIT) including Securities Transaction Tax (STT) at Rs. 5,26,477 crore (net of refund).

The **Gross collection** of Direct Taxes (before adjusting for refunds) for the FY 2022-23 stands at **Rs. 13,63,649 crore** compared to **Rs. 10,83,150 crore** in the corresponding period of the preceding financial year, registering a **growth of 25.90%** over collections of F.Y. 2021-22.

The Gross collection of Rs. 13,63,649 crore includes Corporation Tax (CIT) at Rs. 7,25,036 crore and Personal Income

Tax (PIT) including Securities Transaction Tax (STT) at Rs. 6,35,920 crore. Minor head wise collection comprises Advance Tax of Rs. 5,21,302 crore; Tax Deducted at Source of Rs. 6,44,761 crore; Self-Assessment Tax of Rs. 1,40,105 crore; Regular Assessment Tax of Rs. 46,244 crore; and Tax under other minor heads of Rs. 11,237 crore.

The cumulative Advance Tax collections **for the first, second and third quarter of the F.Y. 2022-23 stand at Rs. 5,21,302 crore as on 17.12.2022**, against Advance Tax collections of Rs. 4,62,038 crore for the corresponding period of the immediately preceding Financial Year i.e. 2021-22, showing a **growth of 12.83%.** The Advance Tax collection of Rs. 5,21,302 crore as on 17.12.2022 includes Corporation Tax (CIT) at Rs. 3,97,364 crore and Personal Income Tax (PIT) at Rs. 1,23,936 crore.

There has been a remarkable increase in the speed of processing of income tax returns filed during the current fiscal, with almost **96.5%** of the duly verified ITRs having been processed till 17.12.2022. This has resulted in faster issue of refunds with almost a **109%** increase in the number of refunds issued in the current financial year. Refunds amounting to **Rs. 2,27,896 crore** have been issued in the FY 2022-23 till 17.12.2022, as against refunds of Rs. 1,35,191 crore issued during the corresponding period in the preceding Financial Year 2021-22, showing a **growth of over 68.57%.**

<https://pib.gov.in/PressReleasePage.aspx?PRID=1884583>



GST Updates

Compiled by: CA. Parth Joshi

I. Key takeaways from 48th GST Council Meeting:

- **Biometric-based Aadhaar authentication for Registration:** Proposal to conduct a pilot in State of Gujarat for Biometric-based Aadhaar authentication and risk-based physical verification of registration applicants. Amendment in rule 8 and rule 9 of CGST Rules, 2017 to be made to facilitate the same. This will help in tackling the menace of fake and fraudulent registrations.
- **PAN-linked mobile number and e-mail address (fetched from CBDT database) to be captured and recorded in FORM GST REG-01** and OTP-based verification to be conducted at the time of registration on such PAN-linked mobile number and email address to restrict misuse of PAN of a person by unscrupulous elements without knowledge of the said PAN-holder.
- **Restriction on filing of GSTR-1, GSTR-3B etc:** Section 37, 39, 44 and 52 of CGST Act, 2017 to be amended to restrict filing of returns/statements to a maximum period of three years from the due date of filing of the relevant return/statement.
- **Amendment in Form GSTR-1: Form GSTR-1 to be amended to provide for reporting of details of supplies made through ECOs,** covered under section 52 and section 9(5) of CGST Act, 2017, by the supplier and reporting by the ECO in respect of supplies made under section 9(5) of CGST Act, 2017.
- **The Council has recommended to amend sub-rule (1) of rule 37 of CGST Rules, 2017** retrospectively with effect from 01.10.2022 to provide for reversal of input tax credit, in terms of second proviso to section 16 of CGST Act, **only proportionate** to the amount not paid to the supplier vis a vis the value of the supply, including tax payable.
- **The Council recommended to insert Rule 37A in CGST Rules, 2017 to prescribe the mechanism for reversal of input tax credit by a registered person** in the event of non-payment of tax by the supplier by a specified date and mechanism for re-

availment of such credit, if the supplier pays tax subsequently. This would ease the process for complying with the condition for availment of input tax credit under section 16(2)(c) of CGST Act, 2017.

- **No GST is payable where the residential dwelling is rented to a registered person if it is rented in his/her personal capacity for use as his/her own residence** and on his own account and not on account of his business.
- It was also decided to include supply of **Mentha arvensis under reverse charge mechanism** as has been done for Mentha Oil.
- Sub-rule (3) of rule 108 and rule 109 of the CGST Rules, 2017 to be amended to provide **clarity on the requirement of submission of certified copy of the order appealed against and the issuance of final acknowledgment by the appellate authority.** This would facilitate timely processing of appeals and ease the compliance burden for the appellants.
- Rule 109C and FORM GST APL-01/03 W to be inserted in the CGST Rules, 2017 to provide the **facility for withdrawal of an application of appeal up to certain specified stage.** This would help in reducing litigations at the level of appellate authorities.
- The **higher rate of compensation cess of 22%** is applicable to motor vehicle fulfilling all four conditions, namely, it is popularly known as SUV, has engine capacity exceeding 1500 cc, length exceeding 4000 mm and a ground clearance of 170 mm or above.
- Incentive paid to banks by Central Government under the scheme for **promotion of RuPay Debit Cards and low value BHIM-UPI transactions are in the nature of subsidy and thus not taxable.**
- There is no procedure for **claim of refund of tax borne by the unregistered buyers** in cases where the contract/agreement for supply of services, like construction of flat/house and long-term insurance policy, is cancelled and the time period of issuance of credit note by the



concerned supplier is over. The Council recommended amendment in CGST Rules, 2017, along with issuance of a circular, to prescribe the procedure for filing application of refund by the unregistered buyers in such cases.

The Council has recommended to raise the **minimum threshold of tax amount for launching prosecution** under GST from Rs. 1 Crore to Rs. 2 Crores, except for the offence of issuance of invoices without supply of goods or services or both. Read more at - [\[https://pib.gov.in/PressReleasePage.aspx?PRID=1884399\]](https://pib.gov.in/PressReleasePage.aspx?PRID=1884399)

II. Important Notifications / Circulars / Orders / Instructions:

Notification:

1. The Commissioner on the recommendations of the Council has extended the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the CGST Act, whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvallur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period. **[Notification No. 25/2022-Central Tax dated 13th December, 2022]**

Instruction:

1. The Board has issued an instruction with respect to manner of processing and sanction of IGST refunds withheld in terms of rule 96(4)(c) transmitted to the jurisdictional GST authorities under rule 96(5A) of the CGST Rules, 2017. **[Instruction No. 04/2022-GST dated 28th November, 2022]**

III. GST Portal Related Updates:

1. **Advisory regarding extension of due date for furnishing form GSTR-1 for certain districts of Tamil Nadu:** The Government vide Notification No.25/2022- Central Tax dated 13th December, 2022 has extended the due date for furnishing of Form GSTR-1 for November, 2022 for registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet,

Vellore, Villupuram, Cuddalore, Thiruvallur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu.

Thus, the due date for the said 10 districts of the State of Tamil Nadu is extended from 11th to 13th of December. Since, the Notification for extension has been issued yesterday after the expiry of normal period of filing, i.e., 11th of December, 2022, the credit of invoices covered in the returns pertaining to GSTINs of aforesaid districts, filed during 12th to 13th December, 2022 will not be populated in GSTR-2B generated for December, 2022. Thus, the taxpayers are advised to take the Input Tax Credit (ITC) in respect of suppliers of the aforesaid districts on the basis of GSTR-2A. [\[https://www.gst.gov.in/newsandupdates/\]](https://www.gst.gov.in/newsandupdates/)

IV. Important Judicial Pronouncements:

1. **Notice pay recovered by employer is not as consideration for tolerating act of premature quitting of employment by employee but as penalties and therefore employer was not liable to pay GST on notice pay:**

Issue/Facts: It was alleged that petitioner/employer was liable to pay tax on notice pay received from the former employees of petitioner. Forfeiture of salary or payment of bond amount in event of employee leaving employment before minimum agreed period. CBIC Circular No. 178/10/2022-GST, dated 3-8-2022 clarifying that amounts recovered by employer not as consideration for tolerating act of such premature quitting of employment but as penalties and therefore employer was not liable to pay GST on notice pay.

Held: Circular is binding on Department. Circular is clarificatory in nature and to apply retrospectively. Order rejecting refund of GST paid on notice pay received from erstwhile employees was to be quashed. Refund application restored to file of Assistant Commissioner.

Case: Mannapuram Finance Ltd. v. Assistant Commissioner of Central Tax and Excise, Thrissur – [2022] – Hon'ble Kerala HC – W.P.(C) No. 27373 of 2022

2. **In absence of breach of fundamental rights, violation of principles of natural justice, writ petition was not maintainable and petitioner was directed to avail right of**



appeal as provided under section 107 for correctness of order of assessment:

Issue/Facts: Detailed inquiry was made against petitioner. Summons under Section 70 were issued to petitioner on several occasions and opportunity was granted to provide information. Petitioner did not appear before authority, did not seek disclosure of any documents or record and only avoided to file reply.

Held: Principle of natural justice was not violated. Thus, in absence of breach of fundamental rights, violation of principles of natural justice, writ petition was not be maintainable. Petitioner was directed to avail right of appeal as provided under section 107 for correctness of order of assessment.

Case: Tanushree Logistics Pvt. Ltd. v. State of Rajasthan – [2022] – Hon'ble Rajasthan HC – D.B. Civil Writ Petition Nos. 17550, 17120 and 17412 of 2022

3. **Writ of Mandamus cannot be issued with regard to Policy Decisions of Government. Accordingly, no writ was issued to grant exemption from GST on drugs for treatment of rare diseases and to dispense with clearance from Centre of Excellence on import of drugs for SMA:**

Issue/Facts: Petitioner filing PIL seeking directions to Government to grant exemption from GST on drugs for rare diseases and also that import of drugs for treatment of SMA be allowed without clearance from Centre of Excellence.

Held: It was for Government to take a policy decision on grant of exemption from GST to drugs for treatment of rare diseases. Similarly there could be many reasons for clearance by Centre of Excellence on import of drugs for treatment of SMA. In view of this, no writ of mandamus was issued but liberty was given to petitioner to make representation to Government.

Case: Cure SMA Foundation of India v. Union of India – [2022] – Hon'ble SC – Writ Petition (Civil) No. 1053 of 2022

4. **Delay of more than one and half years in filing appeal before Joint Commissioner (Appeals) is condoned by High Court in view of Supreme Court directions as said appeal had been filed on a date falling within period from 15-3-2020 to 28-2-2022 though without any COD application:**

Issue/Facts: Condonation of delay of more than one and half years when appeal filed on a date falling within period from 15-3-2020 to 28-2-2022 without any condonation of delay (COD) application.

Held: In view of Supreme Court directions extending limitation period w.e.f. 15-3-2020 up to 28-2-2022 due to COVID pandemic, order of Joint Commissioner (Appeals) dismissing appeal as time barred, not sustainable and quashed. Non-filing of COD application by petitioner-assessee cannot be a ground to hold against them particularly when condonable period of one month by Joint Commissioner (Appeals) under Section 107(4) of Central Goods and Services Tax Act, 2017 also covered within aforesaid period. Joint Commissioner (Appeals) directed to consider assessee's appeal on merits.

Case: Bikash Nirala v. Joint Commissioner (Appeals) CGST & CX, Ranchi – [2022] – Hon'ble Jharkhand HC – W.P. (T) No. 2988 of 2022

5. **Order determining tax liability and imposing penalty only under Section 129 without taking recourse to Section 73 or Section 74 is not sustainable; High Court directs refund of amount paid for release of goods:**

Issue/Facts: Detention of goods for not filling up Part-B of e-way bill. Goods were released on furnishing security and subsequently certain amounts were paid. Tax was demanded and penalty imposed by adjudication order and the same upheld by impugned appellate order.

Held: Department is empowered to initiate proceedings under Section 73 or 74 of CGST Act, 2017 read with Section 122 ibid if owner of goods does not come forward to pay penalty under Section 129 ibid. Tax liability has been determined and penalty imposed under Section 129 of CGST Act in the present case. Section 129 ibid does not provide for such determination. Determination of tax due can be made only under Section 73 or Section 74 ibid. Impugned orders are not sustainable as proceedings having been undertaken determining tax liability and imposing penalty only under Section 129 ibid. Amount paid for release of goods directed to be refunded to petitioner.

Case: Bharti Airtel Limited v. State of UP – [2022] – Hon'ble Allahabad HC – Writ (C.) No. 6620 of 2021

RERA UPDATES

Compiled by: CA Mahadev Birla

Real Estate (Regulation and Development) Act, 2016 (RERA,2016)

MahaRERA Updates

RECENT CIRCULARS/ORDERS ISSUED BY MAHARERA

I –Commencement Certificate and Occupation Certificate / Completion Certificate for development of land into plots (Plotted development projects)

Order-31/2022 dated 13.12.2022



In respect of the plotting scheme of the project , MahaRERA has issued following clarifications that constitutes commencement and what denotes completion of plotted development projects;

- a. Non-agricultural permission and sanad issued in form in Schedule IV or Schedule V in accordance with Rule 4 and Rule 7 of the Maharashtra Land Revenue (Conversion of Use of land and Non-Agricultural Assessment) Rules, 1969 shall be considered as a commencement certificate.
- b. Once the al conditions imposed by the Competent Authority (Tahsildar) in compliance of Rule 11A of the above rules are completed and executed along with the Form IV signed by the project Architect, the intimation shall be given to the Tahsildar and acknowledgement of such intimation by tahsildar shall be considered as completion certificate.

(two) clauses in the model form of agreement at Annexure 'A' of Rule 10 (1) of the Rules are not permitted to be modified and are considered by the Authority as non-negotiable and the same are to be incorporated in Agreement for sale irrespective of what is agreed upon between the promoters and the allottees in the registered agreement for sale executed between the said parties and all such clauses in the registered agreement for sale shall be considered as void ab initio and not binding upon the allottees.

- a. "The Promoter shall confirm the final carpet area that has been allotted to the Allottee after the construction of the Building is complete and the occupancy certificate is granted by the competent authority, by furnishing details of the change, if any, in the carpet area, subject to a variation cap of three percent. The total price payable for the carpet area shall be recalculated upon confirmation by the Promoter. If there is any reduction in the carpet area within the defined limit then Promoter shall refund the excess money paid by Allottee within forty-five days with annual interest at the rate specified in the Rules, from the date when such an excess amount was paid by the Allottee. If there is any increase in the carpet area allotted to Allottee, the Promoter

II – - Non-negotiable clauses in the agreement for sale

Order-38/2022 dated 13.12.2022

MahaRERA has issued a Order no 38/2022 dated 13.12.2022 wherein it is given the clarification that r,2



shall demand additional amount from the Allottee as per the next milestone of the Payment Plan. All these monetary adjustments shall be made at the same rate Per square meter as agreed in Clause 1(a) of this Agreement."

b. without prejudice to the right of promoter to charge interest in terms of sub clause 4.1 above, on the Allottee committing default in payment on due date of any amount due and payable by the Allottee to the Promoter under this Agreement (including his/her proportionate share of taxes levied by concerned local authority and other outgoings) and on the allottee committing three defaults of payment of instalments, the Promoter shall at his own option may terminate this Agreement:

Provided that, Promoter shall give notice of fifteen days in writing to the Allottee, by Registered Post AD at the address provided by the allottee and mail at the e-mail address provided by the Allottee, of his intention to terminate this Agreement and of the specific breach or breaches of terms and conditions in respect of which it is intended to terminate the Agreement. If the Allottee fails to rectify the breach or breaches mentioned by the Promoter within the period of notice then at the end of such notice period, promoter shall be entitled to terminate this Agreement.

Provided, further that upon termination of this Agreement as aforesaid, the Promoter shall refund to the Allottee (subject to adjustment and recovery of any agreed liquidated damages or any other amount which may be payable to Promoter) within a period of thirty days of the termination, the instalments of sale consideration of the Apartment which may till then have been paid by the Allottee to the Promoter."

If there is violation of the above-mentioned clauses, the application for registration shall be liable to summary rejection.

III – Registration, extension and correction in real estate project

Circular No 42/2022 dated 13.12.2022

MahaRERA had issued an Circular No. 42/2022 dated 13.12.2022 wherein procedure to expedite the registration application is given and it is stated that in case of query raised at the time of filing an application for registration of project and the same

query is not resolved as per remarks of the MahaRERA Authority than following procedure will be followed;

- a. SRO shall nominate two persons to attend the MahaRERA Office and the information of these two people shall be given within 7 days.
- b. The above nominated person shall be given the information in respect of the SRO registration number of promoters, number of applications submitted and the scrutiny remarks of MahaRERA Authority.
- c. Nominated person shall ensure for compliance of scrutiny remarks of the MahaRERA Authority.
- d. MahaRERA shall help the such nominated person.
- e. The liasoning agent shall not be permitted to attend MahaRERA Office.
- f. Only in exceptional and complex cases shall promoter be permitted personally or through a representative duly authorized to attend MahaRERA office for resolving issues.
- g. To resolve the issues in respect of registration. Extension and correction, the MahaRERA has been arranging Open House every Friday from 3.00 p.m. onwards.
- h. If in the Open House Discussion, a promoter does not agree with the opinion given by MahaRERA Open House Discussion Team then such promoter shall intimate his concern to the MahaRERA Open House Discussion Team and such promoter thereafter can file an appeal before Secretary/MahaRERA and Legal Adviser/MahaRERA. Such appeals shall be heard every Wednesday at 3.00 p.m. Appeals should be mailed on the following email address and should be filed by 3.00 p.m. Monday to be taken up and heard on the following Wednesday.



STARTUP INDIA SEED FUND SCHEME

Compiled by: CA. Rishi Goyal



For boosting startups of country, The Startup India initiative has been taken by Government of India to build robust Start-up ecosystem in the country for nurturing innovation and providing opportunities to entrepreneurs on 16th January, 2016.

Government has created Startup India Seed Fund Scheme (SISFS) with an outlay of INR 945 Crores to provide financial assistance to startups for Proof of Concept, prototype development, product trials, market entry, and commercialization. The objective of Seed Fund is to be disbursed to eligible startups through eligible incubators across India.

Many innovative business ideas fail to take off due to the absence of this critical capital required at an early stage for proof of concept, prototype development, product trials, market entry and commercialization.

For solving above difficulties, Seed Fund offered to such promising cases can have a multiplier effect in validation of business ideas of many startups, leading to employment generation.

Eligibility Criteria for Startup India Seed Fund Scheme::

1. A startup, recognized by DPIIT, incorporated not more than 2 years ago at the time of application.
2. The startup must have a business idea to develop a product or a service with a market fit, viable commercialization, and scope of scaling.
3. The startup should be using technology

in its core product or service, or business model, or distribution model, or methodology to solve the problem being targeted.

4. Startup should not have received more than Rs 10 lakh of monetary support under any other Central or State Government scheme. This does not include prize money from competitions and grand challenges, subsidized working space, founder monthly allowance, access to labs, or access to prototyping facility.
5. Shareholding by Indian promoters in the startup should be at least 51% at the time of application as per Companies Act, 2013 and SEBI (ICDR) Regulations, 2018.
6. A startup applicant can avail seed support in the form of grant and debt/convertible debentures each once as per the guidelines of the scheme.

Amount of funding under the scheme ::

Seed Fund to an eligible startup by the incubator shall be disbursed as follows:

1. **FUNDING AS GRANT:** - Up to Rs. 20 Lakhs for validation of Proof of Concept, or prototype development, or product trials. The grant shall be disbursed in milestone-based installments. These milestones can be related to development of prototype, product testing, building a product ready for market launch, etc.

FUNDING AS CONVERTIBLE DEBENTURES OR DEBT OR DEBT-LINKED INSTRUMENTS: - Up to Rs. 50 Lakhs of investment for market entry, commercialization, or scaling up.



VIRTUAL DIGITAL ASSETS, DIGITAL MONEY AND E- RUPEE

Compiled by: CA. Samir Chaudhary

VIRTUAL DIGITAL ASSETS

What is a virtual asset?

A virtual asset is a digital representation of an item that has value in a particular environment. This medium of exchange or property can be digitally traded, transferred or used for payment or investment objectives. The most familiar type of a virtual asset is virtual currency such as Bitcoin, Tether, Shiba Inu or Doge coin. Gaming tokens, non-fungible tokens (NFTs) and governance tokens might also be considered virtual assets, depending on the circumstances and the context in which the assets exist and are taken into use.

What are Virtual Digital Assets used for?

As Virtual Digital Assets are uniquely identifiable and irreplicable, they are used to assist artists and creators protect their work and creations. Additionally, these can be transferred to another user, and the new user becomes the new digital asset owner, making the creation valuable.

Legality Of VDAs

Now let's come to the most crucial part of the article — what is the legal status of VDAs? Interest in this topic was recently revived with the Finance Minister's 2022 Budget announcement of a 30% tax on income earned from virtual digital assets.

The legal status of VDAs says:

The term 'Virtual Digital Assets' is defined in the Finance Bill's new clause 47A, implemented in 2022. A virtual digital asset, according to the bill, is any data, code, number, or token generated using cryptography or another method.

The Act also prescribed a 30% tax on the profits from virtual digital assets, whether held for a long or short period of time. Any standard deduction, expenditure, or allowance is not allowed on this tax.

The government cautions individuals against entering into such transactions even though the virtual digital assets mentioned in the act are now subject to taxation. It cannot, however, be utilized as a means of exchange or be a component of any investment scheme.

According to standard income tax regulations,

any losses incurred by the investor or trade cannot be adjusted against any other income.

Digital Money

Digital money (or digital currency) refers to any means of payment that exists in a completely electronic form. Digital money is not physically tangible like a rupee note or a coin. It is accounted for and transferred using internet systems. One renowned form of digital money is the cryptocurrency Bitcoin.

There are three main forms of digital currency: cryptocurrency, stablecoins and central bank digital currency, also known as CBDCs.

Block chain technology, which provides the foundation for cryptocurrency, is the most common form of distributed ledger used by digital currencies. According to Coin Market Cap, there are more than 21,000 cryptocurrencies available currently.

• E-Rupee

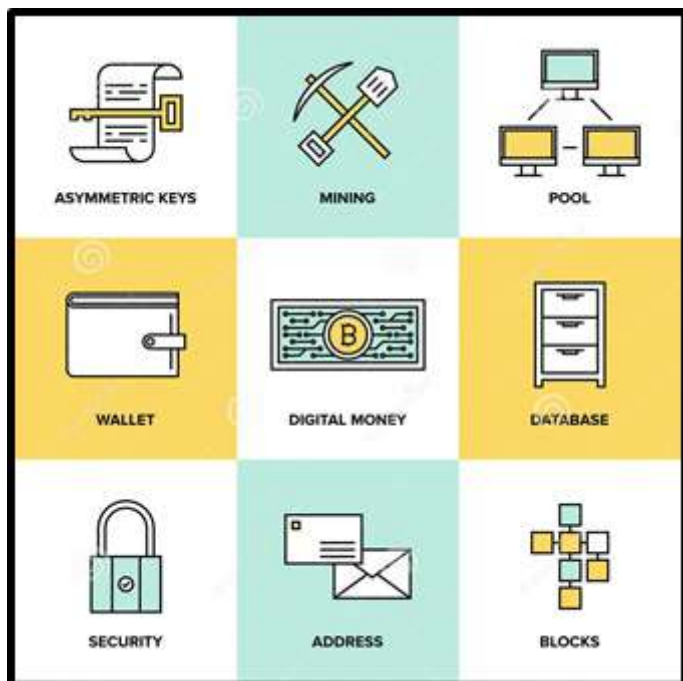
What Is Digital Rupee?

The Reserve Bank of India (RBI) has announced the launch of the first retail digital Rupee (e₹-R) pilot on December 1, 2022.

According to the concept note, the Central Bank Digital Currency (CBDC) is the Reserve Bank of India's official form of digital currency. The regulator stated that the RBI's CBDC, also known as the Digital Rupee or e-Rupee, is interchangeable one-to-one at par with the fiat currency in circulation and is the same as a sovereign currency of the country.

Key Takeaways About E-Rupee

- The pilot will cover select locations in closed user group (CUG) comprising participating customers and merchants.
- The e-Rupee will be in the form of a digital token that represents legal tender. It will be issued in the same denominations as paper currency and coins currently in circulation. It would be distributed through intermediaries, i.e., banks.
- Users will be able to carry out transactions with e₹-R through a digital wallet offered by the participating banks and stored



on users mobile phones/devices.

- Transactions can be both Person to Person (P2P) and Person to Merchant (P2M). Payments to merchants can be made using QR codes displayed at merchant locations.

Other Aspects Of E-Rupee

• Selected banks for digital rupee

Eight banks have been identified for phase-wise participation in this pilot. The first phase will begin with four banks, viz., State Bank of India (SBI), ICICI Bank, Yes Bank and IDFC First Bank in four cities across the country. Four more banks, viz., Bank of Baroda, Union Bank of India, HDFC Bank and Kotak Mahindra Bank will be added to the pilot subsequently.

Selected cities

The pilot would initially cover majorly four cities, viz., Mumbai, New Delhi, Bengaluru and Bhubaneswar and later will be extended to Ahmedabad, Gangtok, Guwahati, Hyderabad, Indore, Kochi, Lucknow, Patna and Shimla. The scope of pilot may be expanded gradually to include more banks, users and regions as needed.



What is the difference between digital rupee and UPI?

Unified Payment Interface (UPI) is an interface where you can make transactions of your physical money. However, digital money is another form of paper currency which can be withdrawn from a bank account.

Main Features Of E-Rupee

- 1) CBDC is a sovereign currency that central banks issue in accordance with the monetary policy.
- 2) On the balance sheet of the central bank, it is shown as a liability.
- 3) All individuals, businesses, and governmental organizations must consider it as a legitimate form of payment, legal tender, and a safe place to hold money.
- 4) CBDC can be easily converted into cash and money from commercial banks.
- 5) Holders of CBDC do not need to have a bank account as it is fungible legal money.
- 6) CBDC is expected to reduce the price of issuing currency and the overall cost of transactions.



Important Due Dates

Compiled by: CA. Mahavir Shah

Sr. No.	Act	Compliance	Due Date
1	GujRERA	In case of Promoter : Quarterly Return for Project to be filled with 7 days from the end of the Quarter allocated by RERA Authority	07-Jan-23
2	Income Tax	Tax Deducted/Collected (TDS / TCS) during the month of December-22 to be deposited	07-Jan-23
3	GST	GSTR-7 for the month of December-22 for persons required to deduct TDS under GST	10-Jan-23
4	GST	GSTR-8 for the month of December-22 for e-commerce operator required to collect TCS under GST	10-Jan-23
5	GST	GSTR-1 for the month of December-22	11-Jan-23
6	GST	GSTR-1 for the quarter ended on December-22 for taxpayers who opted for Quarterly filing option	13-Jan-23
7	GST	GSTR-6 for the month of December-22 for Input Service Distributor (ISD)	13-Jan-23
8	PF / ESIC	Payment of PF / ESIC for the month of December-22	15-Jan-23
9	Income Tax	Filing of Quarterly TCS Return for Quarter ended on December-22	15-Jan-23
10	Income Tax	Filing of Quarterly Form 15G/H for Quarter ended on December-22	15-Jan-23
11	GST	Quarterly GST Return CMP-08 for Composition Dealer to be furnished for quarter ended on December-22	18-Jan-23
12	GST	GSTR-5 & 5A by Non-resident taxable person & OIDAR for the month of December-22	20-Jan-23
13	GST	Payment of GST & Filing of GSTR-3B for the month of December-22 , for taxpayers having turnover of more than Rs.5 Crore in preceeding financial year	20-Jan-23
14	GST	Payment of GST & Filing of GSTR-3B for the month of December-22 for taxpayers having turnover upto Rs.5 Crore in preceding F.Y. for following State - Chhattisgarh, Madhya Pradesh, Gujarat , Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and	22-Jan-23
15	GST	Payment of GST & Filing of GSTR-3B for the month of December-22 for taxpayers having turnover of upto Rs.5 Crore in preceding F.Y. for following States - Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	24-Jan-23
16	Income Tax	Furnishing of Challan-cum-Return for Tax Deducted (TDS) u/s 194IA, 194IB and 194M during the month of December-22	30-Jan-23
17	Income Tax	Filing of Quarterly TDS Return for Quarter ended on December-22	31-Jan-23

Motivational Story

Compiled by: CA. CS. Hemlata Dewnani

Discipline is Destiny: The Power of Self-Control



It means that character is deterministic, that who you are determines what you will do.

Self-discipline is one of those special things that is both predictive and deterministic. It both predicts that you will be great, AND it makes whatever you are doing great. It is not a means to an end. It is not just something we value until we get something we think we might really value—this job title, that amount of money, winning the biggest game, landing the best opportunity.

Who we are, the standards we hold ourselves to, the things we do regularly—in the end, these are all better predictors of the trajectory of our lives than things like talent, resources, or anything else. So here, adapted habits that will put you on the best trajectory possible.

1. Attack the dawn. The morning hours are the most productive hours. Because in the morning, you are free. Hemingway would talk about how he'd get up early because early, there was, "no one to disturb you and it is cool or cold and you come to your work and warm as you write." Toni Morrison found she was just more confident in the morning, before the day had exacted its toll and the mind was fresh. Like most of us, she realized she was just, "not very bright or very witty or very inventive after the sun goes down." Who can be? After a day of banal conversations, frustrations, mistakes, and exhaustion.

2. Quit being a slave. On an ordinary afternoon in 1949, the physicist Richard Feynman was going about his business when he felt a pull to have a drink. Not an intense craving by any means, but it was a disconcerting desire for

alcohol. On the spot, Feynman gave up drinking right then and there. Nothing, he felt, should have that kind of power over him. At the core of the idea of self-mastery is an instinctive reaction against anything that masters us. We have to drop bad habits. We have to quit being a slave—to cigarettes or soda, to likes on social media, to work, or your lust for power. The body can't be in charge. Neither can the habit. We have to be the boss.

3. Do the hard things first and manage the load. The poet and pacifist William Stafford put forth a daily rule: "Do the hard things first." Don't wait. Don't tell yourself you'll warm up to it. Don't tell yourself you'll get this other stuff out of the way and then...No. Do it now. Do it first. Get it over with.

4. Keep the main thing the main thing. "I wish I knew how people do good and long sustained work and still keep all kinds of other lines going—social, economic, etc," John Steinbeck once wrote in the middle of the long grind of a novel. The truth is, they don't! It is impossible to be committed to anything—professionally or personally—without the discipline to say no to all those other superfluous things.

5. Make little progress each day. One of the best rules I've heard as a writer is that the way to write a book is by producing "two crappy pages a day." It's by carving out a small win each and every day—getting words on the page—that a book is created. Hemingway once said that "the first draft of anything is shit," and he's right (I actually have that on my wall as a reminder).



6. Practice. The wonderfully curious economist Tyler Cowen has come to ask greats of various fields some version of the question: *How do you practice your scales? What drills or exercises make you better at what you do?* If a person wants to get better, wants to continue to develop and polish, they must know the answer to that question.

7. Be hard on yourself. "Take the cold bath bravely," W.E.B. Dubois wrote to his daughter. "Make yourself do unpleasant thing so as to gain the upper hand of your soul." By being hard on ourselves, it makes it harder for others to be hard on us. By being our own tyrant, we take away the power of tyrants over us.

8. Stay in the saddle. There is an old German word *sitzfleisch* which means basically sitting your butt in the chair and not getting up until the task is complete. Even as it goes numb, even as one by one, the people around you call it a day. Showing up yourself, day after day, until your back aches, your eyes water, and your limbs turn to mush. Many a great conqueror in the days of horseback were called "Old Iron Ass" for their ability to stay in the saddle.

9. Get back up when you fall. It's wonderfully fitting that in both the Zen tradition and the Bible, we have a version of the proverb about falling down seven times and *getting up eight*. Even the most self-disciplined of us will stagger. Marcus Aurelius said it was inevitable to be jarred by circumstances, but the key was to get back the rhythm as quickly as possible, to come back to yourself, rather than giving

10. Be a little deaf and Speak little. We have to develop the ability to ignore, to endure, to forget. Not just cruel provocations from jerks, but also unintentional slights and mistakes from people we love or respect. "It helps to be a little deaf," was the advice that Ruth Bader Ginsburg was given by her mother-in-law. It helped guide her through not just 56 years of marriage, but also a 27-year career on the court with colleagues she adored—but surely disagreed with on a regular basis. Robert Greene puts it perfectly: "Powerful people impress and intimidate by saying less."

They have the discipline and this discipline creates a powerful presence

11. Delegate. Delegation is not cheap but it affords you the most expensive thing in the world: time. Not just any kind of time, but time to reflect and to think, a precious commodity to say the least. We need this space to learn, space to plan. An opportunity to examine what is

important to us. To step back and look at how we're doing in life. And when necessary, as we said above, to get back to keeping the main thing the main thing.

12. Slow down. There's a difference between hustling and hurrying. They like to say in the military that slow is smooth and smooth is fast. The saying in the ancient world was *festina lente*. That is, to make haste slowly. Energy plus moderation. Measured exertion. Eagerness, but under control. "Slowly," the poet Juan Ramon Jimenez would say, "you do everything correctly."

13. Get the little things right. Dating back, perhaps to time immemorial, is the poem and proverb about a horse. "For want of a nail, the shoe was lost," it begins. And then because of the shoe, the horse was lost and because of the horse, the rider and because of the rider, the message and because of the message the battle and because of the battle, the kingdom. For want of a nail, the kingdom was lost. Because of poor discipline, everything was lost. Save yourself. Save the world. Get the little things right.

14. Do your best. In an interview with Admiral Hyman Rickover for a chance to join the nuclear submarine program, a young Jimmy Carter was asked how he ranked in his class at the Naval Academy. "59th in a class of 840 sir," Carter replied with pride. Rickover followed up with, "Did you always do your best?" Carter began to instinctively answer that of course he always did his best, but something inside of him caused him to pause and reconsider. "No, sir, I didn't always do my best." Rickover didn't say anything and just looked at Carter for a long time. Then he stood up, asked one final question, "Why not?", and walked out of the room.

The Stoics believed that, in the end, it's not about what we do, it's about who we are when we do it. They believed that anything you do well is noble, no matter how humble or impressive, as long as it's the right thing. That greatness is up to you—it's what you bring to everything you do.

Temperance, as Cicero claimed, can be the fine polish on top of a great life.

It's not a palace or a throne that makes someone impressive, the Stoics would say, but kingly behavior that does. It's discipline, self-control. He wasn't after power or status, he said, but, "perfection of character: to live your last day, every day, without frenzy or sloth or pretense." He was after becoming the best version of himself possible, putting a fine polish

Event in Images



11 Days Ind As Refresher Course 2022 at Ahmedabad - 06.12.2022 to 18.12.2022



SEMINAR ON AUDITING STANDARDS--SA-299-600-610-620 ON 26.12.2022



SUB REGIONAL CONFERENCE AT AHMEDABAD ON 9th AND 10th December, 2022



ICAI TAX CONCLAVE at AHMEDABAD on 17.12.2022



Members Visit to GIFT CITY - Ocean of Opportunities
from 12th December, 2022 to 23rd December, 2022



SEMINAR ON MENTORING ON NETWORKING AND MULTI DISCIPLINARY PARTNERSHIP FIRMS on 20.12.2022



RERA SERIES VERSION 2.0 - 23.12.2022 TO 25.12.2022



SEMINAR ON AUDITING STANDARDS--SA-299-600-610-620 ON 26.12.2022



EMYSTIFYING THE SOCIAL STOCK EXCHANGE - Outreach Meeting with NGOs for Listing on Social Stock Exchange on 21.12.2022

SEMINAR ON GST-INPUT TAX CREDIT ON 30.12.2022



SEMINAR ON ETHICS on 28.12.2022



Winter Cricket Tournament - 2022



TEAM CUP - WINTER CRICKET TOURNAMENT - 21st to 25th December 2022



CONFERENCE ON STARTUP at AHMEDABAD ON 28th and 29th December, 2022



NATIONAL CONFERENCE FOR CA STUDENTS 2022 at AHMEDABAD on 23rd AND 24th December, 2022



SEMINAR ON AUDITING STANDARDS SERIES-550, 560 & 570 & SEMINAR ON GST-INPUT TAX CREDIT on 30-12-2022



MENTORING SEMINAR ON ETHICS AND SIGNIFICANCE OF RTI ACT IN INCOME TAX PRACTICE ON 31.12.2022



SEMINAR ON GST-REFUND OF GST ON 31.12.2022





Media Coverage

પ્રજ્ઞાતા તા. ૧૨-૧૨-૨૦૨૨ સોમવાર

આઈસીએઆઈ દ્વારા બે દિવસીય રિજનલ કોન્ફરન્સ યોજાઈ

૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શાખા દ્વારા બે દિવસીય સમ રિજનલ કોન્ફરન્સ આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી ૫૦૦થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટીવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિપલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટીવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણતાએ રજૂ કરવામાં આવેલા વિવિધ કૌશલ્યોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર સભ્યોને માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સમાં સફળ બનાવવા આઈસીએઆઈના અમદાવાદ શાખાના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.

અમદાવાદ એક્સપ્રેસ SUNDAY • 11-12-22

ICAI દ્વારા બે દિવસીય રિજનલ કોન્ફરન્સ યોજાઈ

અમદાવાદ | ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શાખા દ્વારા બે દિવસીય સમ રિજનલ કોન્ફરન્સ આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી ૫૦૦થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટીવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિપલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટીવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણતાએ રજૂ કરવામાં આવેલા વિવિધ કૌશલ્યોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર સભ્યોને માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સમાં સફળ બનાવવા આઈસીએઆઈના અમદાવાદ શાખાના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.



યુવા-શિક્ષણ-રોજગાર

વિવિધ કોન્ફરન્સ, સમગ્ર ગુજરાત, તા. ૧૨-૧૨-૨૦૨૨

સમ રિજનલ કોન્ફરન્સમાં ટેક્સના પ્રશ્નો વિશે ચર્ચા કરાઈ GSTમાં પડતી તકલીફો રજૂ કરી નિવારણ લાવવું એ સીએની ફરજ જીએસટીના અમલને ૫ વર્ષ પૂરા થતાં કોન્ફરન્સનું આયોજન

૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શાખા દ્વારા બે દિવસીય સમ રિજનલ કોન્ફરન્સ આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી ૫૦૦થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટીવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિપલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટીવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણતાએ રજૂ કરવામાં આવેલા વિવિધ કૌશલ્યોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર સભ્યોને માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સમાં સફળ બનાવવા આઈસીએઆઈના અમદાવાદ શાખાના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.



2 Suryakal Daily, Monday, Dt.12, December, 2022

આઈસીએઆઈ દ્વારા બે દિવસીય રિજનલ કોન્ફરન્સ યોજાઈ



અમદાવાદ, સોમવાર | ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શાખા દ્વારા બે દિવસીય સમ રિજનલ કોન્ફરન્સ આયોજન કરવામાં આવ્યું હતું. આ કોન્ફરન્સમાં સમગ્ર ગુજરાતમાંથી ૫૦૦થી વધુ સભ્યો હાજર રહ્યા હતાં. આ કોન્ફરન્સમાં ઈન્ડસ્ટ્રીઝ પ્રોસ્પેક્ટીવ, ટેક્સ ટેકનોલોજી, રોલ ઓફ સીએ ઈન સ્ટાર્ટઅપ ઈકો સિસ્ટમ, ટેક્સેસન ઓફ રિપલ એસ્ટેટ ટ્રાન્ઝેક્શન, ઈન્કમેટેક્સ પ્રોસ્પેક્ટીવ, રેરા કોમ્પ્લાયન્સ જેવા વિવિધ મુદ્દાઓ ઉપર નિષ્ણતાએ રજૂ કરવામાં આવેલા વિવિધ કૌશલ્યોનું તેમના અનુભવ આધારિત કોન્ફરન્સમાં હાજર સભ્યોને માર્ગદર્શન કર્યું હતું. આ બે દિવસીય રિજનલ કોન્ફરન્સમાં સફળ બનાવવા આઈસીએઆઈના અમદાવાદ શાખાના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.



2 Suryakal Daily, Tuesday, 01.20, December, 2022

પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈ ટેક્સ કોન્ફલેવ યોજાયું



અમદાવાદ, નવેમ્બર ૧૯ - ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયાના અમદાવાદ બ્રાન્ચ દ્વારા ડિસેમ્બર ૨૦૨૨ના સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો.

પ્રજ્ઞા

તા. ૨૩-૧૨-૨૦૨૨, શુક્રવાર

આઈસીએઆઈની અમદાવાદ બ્રાન્ચ દ્વારા સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો

અમદાવાદ, નવેમ્બર ૧૯ - ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયાના અમદાવાદ બ્રાન્ચ દ્વારા ડિસેમ્બર ૨૦૨૨ના સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો.

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આઈસીએઆઈની અમદાવાદ બ્રાન્ચ દ્વારા સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો

અમદાવાદ, નવેમ્બર ૧૯ - ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયાના અમદાવાદ બ્રાન્ચ દ્વારા ડિસેમ્બર ૨૦૨૨ના સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો.

અમદાવાદ, શનિવાર, 24 ડિસેમ્બર 2022 ગુજરાત વૈભવ

મુખેન્દ્ર પટેલની ઉપસ્થિતિમાં દેશી સ્ટુડેન્ટ્સ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા દ્વારા સીઈ સ્ટુડેન્ટ્સ કેન્સ 2022 આયોજિત

ચાર્ટર્ડ એકાઉન્ટન્ટ પીએમ મોદી કે નેતૃત્વમાં દેશ તથા રાજ્યનો અમૃતકાલમાં વિકાસની નई ઝંઝાડયાં પાર કરાનેનો રાષ્ટ્રનિર્માણ દાયિત્વ નિર્માણ: સીઈ

ચાર્ટર્ડ એકાઉન્ટન્ટ્સ 'ટેક્સ કેવલ કાનૂન યા નિયમ નહીં, અપિતુ રાષ્ટ્ર કે વિકાસમાં હમારા સહયોગ છે' કો રાષ્ટ્રદિત માલ સમાજમાં જગાણં



ગાંધીનગર મુખ્યમંત્રી મુખેન્દ્ર પટેલને સીઈ પ્રોફેશનલ તથા સીઈ સ્ટુડેન્ટ્સ કો આહ્વાન કિયો છે કિ વે દેશ કે અમૃતકાલમાં ભારત તથા ગુજરાત કો વિકાસ કી નહીં ઝંઝાડયાં પાર કરાનેનો રાષ્ટ્રનિર્માણ દાયિત્વ

નિર્માણ. હમ સંદર્ભમાં હમને સ્પષ્ટ રુપ સે કહો કિ પ્રધાનમંત્રી કી નરેન્દ્ર મોદી કે નેતૃત્વમાં ભારત અજલ વિશ્વ કી પાંચવીં બઢી અર્થવ્યવસ્થા બના છે. હમારા લક્ષ્ય ભારત કો ફાઇવ ટ્રિલિયન ડોલર

ઇકોનોમી બનાવો છે. ચાર્ટર્ડ એકાઉન્ટન્ટ્સ હમ લક્ષ્ય કો પ્રાપ્ત કરાનેમાં નિષ્ણાપૂર્વક યોગદાન દેવેમાં સક્ષમ હું. પટેલ દેશી સ્ટુડેન્ટ્સ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા દ્વારા શુક્રવાર કો અમદાવાદમાં

સીઈ સ્ટુડેન્ટ્સ કેન્સ આયોજિત નેશનલ કોન્ફેરન્સ 2022 કો સંબોધિત કર રહે છે. મુખ્યમંત્રી ને કહો કિ પ્રધાનમંત્રી નરેન્દ્ર મોદી કે નેતૃત્વમાં ભારત અનેક ક્ષેત્રોમાં વિકાસ કે કઈ રાસે અલસરો કો નિર્માણ હૂઝ છે ઓર હમ અલસરો કો સમી કો લાભ લેના ચાહિયે. હમને કહો કિ પ્રધાનમંત્રી નરેન્દ્ર મોદી ને દેશમાં વિકાસ કી રાજનીતિ પ્રારંભ કી છે ઓર હમ વિકાસ કી રાજનીતિ કે કારણ આજ ગુજરાત દેશમાં નંબર વન તથા ગ્રોથ ડેવન બના છે.

અમદાવાદ એક્સપ્રેસ

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આઈસીએઆઈની અમદાવાદ બ્રાન્ચ દ્વારા સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો

અમદાવાદ, ૧૯ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયાના અમદાવાદ બ્રાન્ચ દ્વારા ડિસેમ્બર ૨૦૨૨ના સોશયલ સ્ટોક એક્સચેન્જ પર લિસ્ટિંગ અંગેનો વર્કશોપ યોજાયો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો. આ કાર્યક્રમમાં પ્રમુખ સ્વામીનગરમાં આઈસીએઆઈના સભ્યો અને ગેસ્ટોએ ભાગ લીધો હતો.

શકે તે અંગેનો વર્કશોપ આજે યોજાયો હતો. જેમાં આઈસીએઆઈ અને એનજીઓના નિષ્ણાતોએ વક્તા અને પેનાલિસ્ટ તરીકે ભાગ લીધો હતો. તેમણે વધુમાં જણાવ્યું હતું કે આજના કાર્યક્રમમાં આઈસીએઆઈના ભૂતપૂર્વ પ્રેસીડેન્ટ સીએ સુનીલ તલાવી, આઈસીએઆઈના એસઆરએસની વાઈસ ચેરપર્સન સીએ પ્રીતિ પારસ સાવલા, અને આઈસીએઆઈના સેન્ટ્રલ ડિરેક્ટિવ મેમ્બર સીએ પુરુષોત્તમ ખંડેલાવાલે વક્તાઓ આપ્યા હતા. સીએ શિશન શાહે જણાવ્યું હતું કે, આજના આ કાર્યક્રમમાં

વિવિધ એનજીઓના વડાઓએ પણ પેનાલિસ્ટ તરીકે ભાગ લઈને પોતાના મંતવ્યો રજૂ કર્યા હતા. તેમાં બીએસએનએસઈમાં બીઆઈટીએસઆઈએક મેનેજિંગ ડાયરેક્ટર શ્રી હેમંત ગુપ્તા, જનપથના ટ્રસ્ટી શ્રી હરીનેશ પંડ્યા, બ્લાઈન્ડ મેન્સ એસોસિએશનના શ્રી ભૂપણ પુનાની, ગુજરાત વિદ્યાપીઠના વાઈસ ચાન્સલર ડૉ. રાજેન્દ્ર ખીમાણી, સદાવિચાર પરિવારના ટ્રસ્ટી શ્રી પી કે લહેરી અને આઈસીએઆઈની અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ શિશન શાહનો સમાવેશ થાય છે.

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વિકસિત રાષ્ટ્રનિર્માણ માટે ટેક્ષેશન
મૂળભૂત આધાર : ભૂપેન્દ્ર પટેલ



બે દિવસીય નેશનલ કોન્ફરન્સ ફોર સીએ સ્ટ્રાન્ટસ ૨૦૨૨ને ખુલ્લી મુઠાં
મુખ્યમંત્રી ભુપેન્દ્ર પટેલ : દેશભરમાંથી ૨૫૦૦થી વધુ ચાર્ટર્ડ
એકાઝિન્ટ્સની અભ્યાસ કરતા વિદ્યાર્થીઓની કોન્ફરન્સમાં હાજરી

અમદાવાદ, સોનવાર
મું (૧૧) ૨૨મ્મુ ઓર ચાર્ડી
એકાઈન્ટન્ટસ ઓફ ઈન્ડિયા
(આઈએસઆઈ)ની અરજવાલ
જાણી હરા એ વિચારીયે રોગન
કોઈરન્ટ શોર રોએ સુડન્ટસ
૨૦૨૨ની રુજાવત રાજધન
પાનનીય મુખ્યપત્રી શી
ભૂપેન્દ્રભાઈ પટેલે કાઉરેર
અવાલ જાએમરીલી કનેપ્શન
નેટર ખાતે પ્રારંભ કરાવ્યો
તરો. આ એ ટેલિગ્રાફ રોગન
કોઈરન્ટનું તીર કુદાશન
રાજનું વાજનીની પીય પર
આપીયો રાજધાની આજીએ તેમ
આઈસીએઆઈની અપ્ડાવાલ
જાણ્યોને ચેરપરોન રીએ વિશન
શાતે જકાજીનું. અમ
કોઈરન્ટમાં રામજ રુજાવત
અને આજાપાસના રાજધોની
૨૫૦૦થી વજ વપુ ખાર્ડી
એકાઈન્ટન્ટસનો અપ્ડાવ રાજ
રાજધાનીએ ઈન્ડિયન રાજાત.
વિગમી રીકપતમાં ટેકેશન તેનું
પાણનું સાપન એ અને આર
ટેક આપીયોને અપ્ડાવાલ
રોગને રોગને રોગને રોગને

આ કોન્ગ્રેસની ધીમ એવાપરિન એકાદ, એકાદના અને એકીકરણ છે. આ કારણમાં મુખ્ય એવાપરિનથી બોલતા રાજ્યના મુખ્યમંત્રી ભૂપેન્દ્રભાઈ પટેલે જણાવ્યું હતું કે, વિશ્વની રાજનીતિમાં કારણે સુજરાત અને દેશનું સૌથી એક્ટિવ માથું છે. તેમાં આપની પણ સહભાગી છો. આંતરરાષ્ટ્રીય સ્તરે બ્યારનાં રોજકાલ વધી પડ્યું છે અને સુજરાત પર રોજકાલ ચારે પ્રથમ પસંદગી રાજ્યમાં આવે છે. તેથી જુઓ જણાવ્યું હતું કે, દેશીય વિકાસિત રાષ્ટ્રનિર્માણનો મુશ્કેલ આપરિન છે, અને આજે તો ચાર્ટર્ડ એક્સપ્રેસન્ટ રાષ્ટ્ર રાષ્ટ્રનિર્માણમાં મહત્વની ભૂમિકા અજવશો તેવો મને વિશ્વાસ છે. બ્યાર દેશ જયારે આઝાદીનો અપૂર્વ યોદ્યત્વ અમળાવી રહ્યો છે અને અમુલાકાળમાં પાંચે રાજ્યો છે ત્યારે આપની તીવ્ર ઠુસાસેતા અને ધીમ વચ્ચે આપરિને પ

કોન્કરન્સો પૈકી આ કોન્કરન્સ
હોયી. મોટી કોન્કરન્સ છે.
કોન્કરન્સમાં તાજર રૂપાટીઓ
પણ વધુ ખર્ચે એકાઉન્ટન્ટનો
અગત્ય કરતા વિચારીઓ
મોત્તાકાન આપતા તેમજ
જમણું હતું કે તમામ વિચારો
એકાઉન્ટન્ટને આપતી રહી
છે. કોનેનો અગત્યકર આપ
અચાજ પરીજમથી સહકાર
જરૂર નૈવયી કલ્યાણ છે.
આઈસીઆઈઆઈનો અગત્યકર
કાન્સનું વેરપાન સૌને વિશ્વાસ
થામે જમણું હતું કે, વિશ્વિત
આરતનો નિર્માણમાં મુજબતનું
સોય મોડક સોફ્ટવેરનું છે.
તીએનો કોઈ વજાર છે અને
વજારે પછ છે. મોડેકાનલ
કોઈપણ સૌથી અતી પતીસ
સૌએ મોડેકાનલની સોય છે,
પરંતુ કાઈટ બેકાઉન્ટન્ટને
માત્રામિનું અગત્ય, માત્રાસ
કારા. માત્રામિનું હેતુથી
આપતે તમાજમયોગી કાર્યો
કરવા અને વિશ્વિત આરતના
કાર્પનિશીઠ માટે સૌથી તમર

SANDESH

SATURDAY, 24•12•2022

ઈકોનોમી માટે સીએ યોગદાન આપી રહે તેમ છે
અહીં તમે બધા માસ્ક પહેરીને બેઠા
છો એટલે હું માસ્ક પહેરું છું : CM

‘આઈ એ મધ્ય ક્ષણ પહેલીને પેદા
હો, એમને એ મધ્ય ક્ષણ પહેલું હું’ તેમ
રાજગુપ્તા મુખ્યમંત્રી જ્યોત્સ્ના પટેલે
આઈએસએનના પ્રારંભિક સંમેલન
અગાઉ જાહેર રાજગુપ્તાને જાણે કોઈપણ
માધ્યમ દ્વારા જાહેર કરાયા પોરણની
રહેતી હતાં તેમણી

મુખ્યમંત્રીની જ્યોત્સ્ના પટેલે જાહેર
પોરણના અગાઉ જાહેર કરાયા પોરણની
રહેતી હતાં તેમણી

મુખ્યમંત્રીની જ્યોત્સ્ના પટેલે જાહેર
પોરણના અગાઉ જાહેર કરાયા પોરણની
રહેતી હતાં તેમણી

સીએ નેશનલ કોન્ફરન્સમાં મુખ્યમંત્રીની માસ મહે ટકોર

પે. આ કાર્યક્રમમાં
મ- કિલેશ પોપલ,
મ- સીએ ચિંતાન
(દારસીએ મ- સીએ
ન લેખક અમદાવાદ
દારિશ ચેરપર્કના સીએ
કલ્પી, મેકટરી નીરવ
ટ્રેનર સીએ અમીર
શિંએ સુનીશ સંપત્તી,
ત સાલ, સીએ લેખક
સીએ અમિતન
સીએ રિશ સાલ
મિત રચાતાં.

સંજોગ ન્યૂઝ

06

ટેક્સ એ માત્ર નિયમ કે કાયદો નહિ, પરંતુ રાષ્ટ્રના વિકાસમાં આપણો સહયોગ છે: મુખ્યમંત્રી પટેલ

સીએમ ડિઝાઈનો માટે
સમગ્ર દેશમાં સર્વોચ્ચ
વેતન પ્રદાન કરનાર મુ
ખ્યમંત્રી હોવાની જાહેરાત

कुचमेरी खुले-पूरे
हिलोड्डे मेरे बाँके मेरे
मेरे हिलोड्डे मेरे बाँके मेरे
मेरे हिलोड्डे मेरे बाँके मेरे

પોતાના કોન્સર્ટના ૨૦૦૨માં
સંપાદન કરીને, દુષ્કાળથી પીડિત
બાંધવો પાસે જઈ છે. આગળ
સેલેબ્રિટી સેલેબ્રિટી દેખા
વિદ્યાર્થીના પાઠ્યક્રમમાં સામેલ
છે અને આ વિદ્યાર્થીના પાઠ્યક્રમ
અંતર્ગત સર્વોચ્ચ સ્તરના શિક્ષક
અને તેમના કોલેજના પાઠ્યક્રમ
માંથી પસંદ કરેલા, પાઠ્યક્રમના
પોતાના દુષ્કાળથી પીડિતો
છે. આગળના સેલેબ્રિટી સેલેબ્રિટી



ગુજરાત સેવા છે એ જાણતા હતાં. ત્યાં જાતીય વાદ છે. ગુજરાતમાં મુલ પાર્ટી એકાદિત-૧ સ્વરૂપમાં એકાદ ભાવના વધવાથી, એક એ ભાવ નિષ્ઠા છે. કમળી-બી, પાંડુ સ્વરૂપ નિષ્ઠામાં આવતાં ત્યારબાદ છે એને સ્વકલિત સ્વચ્છતા નિષ્ઠા સમજાવતાં નિષ્ઠા. કમળામાં બા. ગુજરાતિય એકાદ ભાવના છે એને પંચિકા વિદ્યા. એક ત્યાં પાર્ટી છે એ છે.

વેસ્ટર્ન ટાઇટલ્સ

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સીએ સ્ટુડન્ટ્સ માટે અમદાવાદમાં આયોજીત નેશનલ કોન્ફરન્સ - ૨૦૨૨માં મુખ્યમંત્રીની પ્રેરક ઉપસ્થિતિ

(ભાડિયા) અંબીજાદર,

મુખ્યમંત્રીની ભૂખે
પરેલે એ એ પ્રોફેસરના અને
એકે સ્ટુડન્ટને આઠવાણ સુધે છે
તે, દેશના અમુકામુકા આરતી અને
નૃપરાજને વિકાસની તબી
બિરોદીઓ સરે કરવાનું
રાજનિતિમાં દાખલ નેત્રે બિચારે
આ સંજોગે મુખ્યમંત્રીશ્રીએ
સમજાવે જણાવે કે, વડાશ્રીએ
નેતૃત્વમાં એક નેતૃત્વમાં
કમલત સાથે વિરુદ્ધ પાંચલા કમળ
અર્થતંત્ર બન્યું છે. આજુબી વડા
શ્રીએને કાલે રાજીવ શ્રીએને કાલે
શ્રીએને બસવાનું છે તે શ્રી
કરવા પડે એકાદી-૨૮ નિષ્ણાત
કોલેજના એક શ્રી તેમ છે એમ
વડા નેત્રે ઉમેલું હતું. મુખ્યમંત્રી
શ્રી ભૂખેને પરીતે ૫ શ્રીશ્રીશ્રી
એક ચાર્ટ એકાદી-૨૮
વિનિયા કાલે અમુકામુકા શ્રીએ
સુરેન્દ્રના પારે પારોક્ષિકને
કોલેજના - ૨૦૨૨માં સંબોધન
કરી રહેલા હતા.

અડાપ્રધાન શ્રી નરેન્દ્રભટ્ટ



વડાધિકારી નરેન્દ્રભાઈના નેતૃત્વમાં દેશ અને રાજ્યનો અમૃતકાળમાં વિકાસની નવી ઊંચાઈઓ સર કરાવવાનું રાષ્ટ્રનિર્માણ દાક્ષિણ ચાર્ટર્ડ એકાઉન્ટેબલ સમુદાય નિભાવે મુખ્યમંત્રી

શ્રી ગુજરાતનું વિશાલ મોડલ દુનિયામાં
બી વાનગાર રહ્યું છે.

વડાધિકારી હોય તેને જ નામકર્તા
 મોટીથી વેચેલા કોઈ વસ્તુને કાચો અથવા
 વિષગ્રસ્ત અથવા દેહો ભરાયલાં લોહકા
 કાચા અથવા કોઈ વસ્તુ એ બંને ભાગમાંથી
 આપણા મનને તેની પ્રથમ પાસંથી
 ડુબાડવાનો હોય એ એ ભાગમાંથી મારે
 અર્થની પાત્ર છે એમ પણ
 કુશાભાઈની વસ્તુને લખ્યાં ઉમેર્યું હતું.
 કુશાભાઈની કીમીએ પુણ્ય ચાર્ટર
 ને બેન્કોટરનું કુશાભાઈને મેનરના
 આચાર્ય જણાવ્યું છે, દેશને એ આદ્ય
 નિવાસ છે કપાદની વેચી, પરંતુ રાજકુ
 શિવાના એ આપણો આશ્રયોગે છે એમ
 કુશાભાઈના પદ્યોમાં જોઈએ. આદ્ય
 સમાજમાં જોઈએ ત્યારે કરનામાં આ
 પુણ્યકાર્મિક અગ્રેજર ભવનીને દેશને
 વેચેલા વિશાલ વસ્તુ મળી જાય એ
 તેમ છે.

આ અગત્યને ICAIના વાર્ષિક પ્રેસિડેન્ટ શ્રી ભનિન્દ્રેન ત્રાપાડી, ચેરમેન શ્રી વિનાયક શાહ, સેક્રેટરી શ્રી નિરવ અવધાણ, રીજલ્ટાફાઈના પ્રેસિડેન્ટ અને ચેરમેન શ્રી, રિજનલ ઓફીસીયલ મેમ્બર્સ તેમજ યોગી સભ્યમાં સીએ સ્ટુડન્ટ્સ ડેપ્યુટિલ રાજા હતા.

mealtime and final courses will have six-question papers. Earlier, the CA students had to undergo three-year articandship which has now been reduced to two years," Teltat said.

He said that a self-paced module will be introduced from the next year as part of which the students will have to take four exams between Intermediate and C.A. Final. Talati said that these exams are aimed at testing the student's skills.

National conference for CA students begins

Threats to Validity

Ahmedabad: Chief Minister Bhupendra Patel on Friday inaugurated the two-day national conference for chartered accountancy (CA) students organized by the Institute of Chartered Accountants of India (ICAI). About 2,500 CA students and the officials of ICAI attended the event at Gujarat University convention centre.

In his address to the students, Patel said that the government's goal was to make the country a \$5 trillion economy and that every citizen could contribute to it.

Under the new National Education Policy, students of the CA foundation course will have four question papers while those in the inter-



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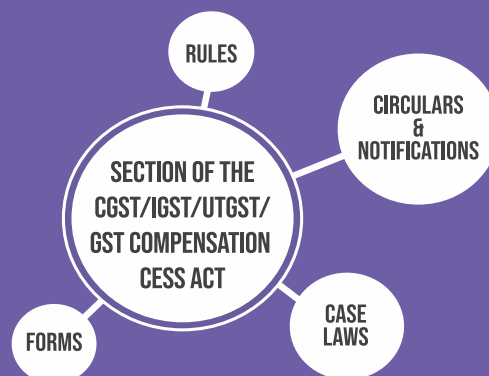
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મલ્ટી સ્ટેટ શિક્ષણ બેંક

સહકાર અમારો, સમૃદ્ધિ આપની.

નૂતન સ્વર્ણિમ-II

૫૪૦ દિવસની થાપણ યોજના

સીનીયર
સીટીઝન માટે

7.75%
વાર્ષિક

જનરલ
પબ્લીક માટે

7.25%
વાર્ષિક

સહકાર અમારો,
સમૃદ્ધિ આપની.



વાર્ષિક (બેંક)
8.00%
Onwards

હોમ લોન

- મહત્તમ રૂ. ૧.૪૦ કરોડ સુધી
- ૫૪૦ દિવસની - મહત્તમ ૩૫ વર્ષ
- 'A' ક્રિ-વેન્યુ વેન્યુ

કે.પી.સી.સી. (સેવિંગ)

વાર્ષિક (બેંક)
8.00%
Onwards

કાર લોન

- વન મુલ્યની - મહત્તમ ૫ વર્ષ
- 'A' ક્રિ-વેન્યુ વેન્યુ
- કિલ્લત ૨૦% થી વધી
- સાલ મેકેન્સ

કે.પી.સી.સી. (સેવિંગ)

વાર્ષિક (બેંક)
8.75%

બિઝનેસ બુસ્ટર

- ફાઇનલ ટેક ડેડલાઇન
- કિલ્લત ૨૦% થી વધી
- સાલ મેકેન્સ

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વાર્ષિક (બેંક)
12.50%

પર્સનલ લોન

- કોમ્પાક્ટ સિસ્ટમોરીટી વગર

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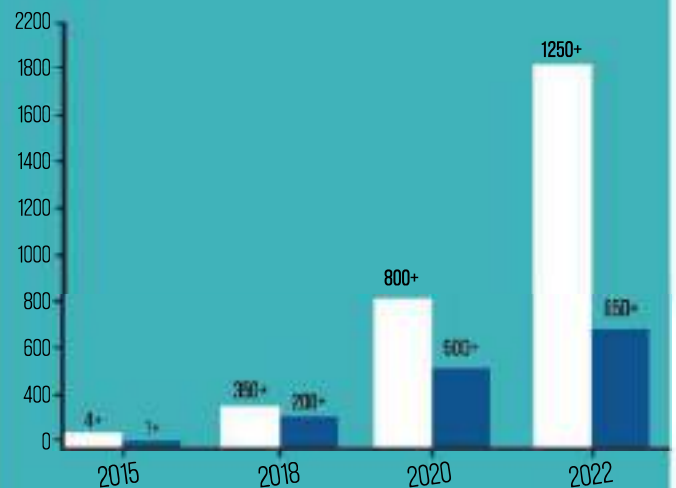
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