



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Ahmedabad Branch of WIRC of ICAI



E-NEWSLETTER

MARCH

Women's Day

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NEW DELHI



MOTTO

Ya esa suptesu jagarti kamam kamam Puruso nirmimanah ।
Tadeva sukram tad brahma tadevamrtamucyate ।
Tasminloka sritah sarve tadu natyeti Kascan । etad vai tat ॥

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।

तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।

तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ॥

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam ; desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.

(No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.')

Source : Kathopanishad

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98257 73179

*Vice-Chairperson***CA. Sunil Sanghvi**

93761 50100

*Secretary***CA. Abhinav Malaviya**

99989 22809

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94264 06760

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CA. Neerav A. Agarwal

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98255 51448

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9825020844

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98240 49402

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90999 21163

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93277 15892

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Chairperson's Message

Ahmedabad leading from the front **CA Aniket Talati** and **CA Ranjeetkumar Agarwal** as the Vice-President, WIRC will also handover its new leadership to the new team and Never ever a chairperson would have even dreamt of getting a year in which the president is from the same branch. I am blessed and we assure at the branch level to carry out its functions in synch with their Action Plans and the theme set up by our **President CA Aniket Talati**. I also hope to represent the problems, ideas and innovations of today's young chartered accountants who will sculpt the future of our great profession.

February was a great month for Ahmedabad Branch and the entire managing committee since the Ahmedabad branch was adjudged the Best Branch (Second Prize) in Mega Branch category by ICAI, Delhi and Best Branch (First) by WIRC in the members category and Best WICASA (First) by ICAI, Delhi and BEST WICASA (Second) by WIRC. We sincerely dedicate this proud moment to all the members of our branch and look forward to the continued support so that the practice of winning continues and becomes a habit.

This month saw the grand felicitation of our President CA Aniket Talati and the whole Ahmedabad witnessed this historic moment organised at Karnavati Club. The month of March is the month of International Women's day and also the fraternity gearing up for Bank Branch Audit apart from advance tax dues and indirect tax payments. This year too Ahmedabad Branch plans to organise various events for women's day celebration and also conference to equip members for this arduous task of Bank Branch Audits. This month is also a month of colours and I take this opportunity to wish all of you a **Happy Holi!!**

At last I leave you with this beautiful lines:-

KHOL DE PANKH TERE, ABHI AUR UDAAN BAAKI HAI

ZAMEEN NAHI HAI MANZIL TERI, ABHI TO POORA AASMAAN BAAKI HAI!

With Regards,
CA Dr Anjali Choksi
Chairperson

I humbly take over the baton of Ahmedabad Branch of WIRC of ICAI with a deep sense of gratitude and greet you through my first message as the Chairperson of the **Best Branch of the country** which is one of the largest across all regions.

As I take over the chairmanship from CA Bishan Shah who has been a dear friend, I take immense pride and privilege to chair the Managing Committee as the **First Woman Chairperson** in the 62 years of existence of Ahmedabad Branch of WIRC of ICAI. The icing on the cake is the **Second Youngest President of India, CA Aniket Talati** is the member of Ahmedabad Branch and We at Ahmedabad branch are really proud to work under his leadership and guidance. CA profession has been an integral part of my life and this profession has given me a lot of respect and power. I owe everything to my alma mater and have seen closely working with this branch as my husband CA Nirav Choksi was also the past chairman of the branch. I feel proud, privileged and obliged to have qualified into this great and noble profession.

2023 is an exceptional year in many ways as our nation is celebrating Azadi Ka Amrit Mahotsav and India holds the Presidency of the G20. ICAI will also enter the 75th year of its existence - long legacy of supremacy and partner in Nation building. Our beloved President from



AHMEDABAD BRANCH OF WIRC OF ICAI



OFFICE BEARERS 2023 - 2024



CA. (Dr.) Anjali Choksi
Chairperson



CA. Aniket Talati
President, ICAI



CA. Sunil Sanghvi
Vice Chairperson



CA. Abhinav Malaviya
Secretary



CA. Rinkesh Shah
Treasurer



CA. Bishan Shah
MCM



CA. Chetan Jagetiya
MCM



CA. Neerav Agarwal
MCM



CA. Samir Chaudhary
MCM



CA. (IP) Sunit Shah
MCM



CA. Purushottam Khandelwal
CCM, ICAI



CA. Chintan Patel
RCM, WIRC



CA. Hitesh Pomal
VICE CHAIRPERSON, WIRC



CA. Vihash Jain
RCM, WIRC

Action Plan 2023-24



BRAND BUILDING

- ICAI @ 75 years of its Establishment.
- Contribution of CAs in last 75 years in Building the Economy and Helping the Industry to cope with the laws of the country.
- Contribution of leading CAs in shaping the Business of Big Industries in Gujarat
- CA Souvenirs for all to brand our PROFESSION.
- Seminars in coordination with all stakeholders -AMC, State Government, other Sister Organizations like ICSI, ICWAI, MCA, ROC, Stock Exchanges etc.
- Develop closer ties with all branches of ICAI in Gujarat.
- Social Media presence on all Social Media Handles.

MEMBER ACTIVITIES

- Felicitation of Torch Bearers of ICAI-President & Vice President, WIRC Office Bearers.
- Grand Celebrations of CA Day with objective of Brand Building.
- Organise and Host National Cricket League.
- Organise One National & One International RRC and One for Young Members.
- All Saturdays -Unique CPE Programs- Startup Conference, MSME Series, M & A Conference, Stock Market Series, Power Summit, Small & Medium Practitioners.
- National Conference on IT, Direct taxes, Indirect taxes & Startup.
- Developing a culture of Research by Organising Research Workshops and Seminars.
- HEALTH Programs across the Year with Desired Goals and Better Fitness.
- MoU with State Government - Accounts Program and other activities
- Digital Transformation sessions.

MEMBERS IN PRACTICE

- National Networking Summit for Developing Strong Multi partners in India and abroad.
- Emerging New Areas of Opportunities- Outsourcing, Social Audit, ESG, Social Exchanges.
- Popularising all the Digital Tools developed by ICAI.
- Training for Senior Members: MS Excel, Social Media & Mobile Applications.
- Activating Study Groups: Insolvency & Valuation Study groups.
- Seminars in Gift City for the Immense Opportunities in GIFT City - Present & Future.

MEMBERS IN INDUSTRY

- CEO & CFO Meet.
- Industry Specific Programs for them.
- Post Qualification Courses.



Action Plan 2023-24

WOMEN MEMBERS

- One Women RRC.
- Sub Regional Conference with all Women Members in ICAI as leaders.
- Women Refresher Courses for those members taking break in their career.
- Flexi Working hours Portal for all Women members.
- Separate Women related issues Section on Website.
- Women Grievance Cell.
- Industrial Visit for Women CAs and their kids.
- Interactive Games & Cultural Programs.
- Personal Development & Grooming Programs.
- Programs with other Organisations: L.J. University, FICCI FLO.

INFRASTRUCTURE

- Accelerate Branch Building Process with the help of our President and local CCM.
- State of the art Digital Classrooms for CA Students

STUDENT ACTIVITIES & WICASA

- International Students Conference for two days.
- Crash Courses for Students appearing for Examination.
- Mega Career Counselling programs along with Mentors across the City for events & consultation.
- Organise Motivational Seminars and Industrial Visits for Students.
- Reading Rooms across the city.
- Review the coaching classes & Improve its performance.
- Personal Development and Grooming Programs.
- University Visits.
- Chhatra Sansad Youth Parliament 2024.
- 10% Reduction in fees of girls students pursuing coaching classes from Ahmedabad.

ADMINISTRATION

- Revamp the entire process of Appointment of faculties for GMCS, ITT & Orientation
- Branch level feedback of Students & Faculties
- Inculcating discipline among students undergoing classes at branch
- Strengthening coaching classes of Branch

SOCIETY

- Financial Tax Literacy Drives
- Philanthropic activities
- Advisory Camps & Help Desks

Sub-Committees for the year 2023-24

Name of the Sub-Committee	Chairperson	Name of the Sub-Committee	Chairperson
Corporate & Allied Laws	CA. Samir Chaudhary	Post Qualification Course	CA. Sunit Shah
CPE	CA. Chetan Jagetiya	Professional Development	CA. Vikash Jain
Direct Tax & International Tax	CA. Sunil Sanghvi	RRC Committee	CA. Sunit Shah
IND AS Accounting & Auditing	CA. Chintan Patel	Sports & Culture	CA. Samir Chaudhary
Indirect Tax	CA. Neerav Agarwal	Students & Library	CA. Rinkesh Shah
Information Technology	CA. Bishan Shah	WICASA	CA. Sunil Sanghvi
Members in Industry	CA. Hitesh Pomal	WMEC	Chief Coordinators:
Newsletter	CA. Neerav Agarwal		CA. Nisha Shah &
			CA. Hema Shah

IBC

CA. Sunit Shah - Chairperson
CA. Darshan Patel - Co-Chairperson
CA. Dhaval Khmar - Convenor

Study Groups

VALUATION

CA. Sunil Sanghvi - Chairperson
CA. Shilpang Karia - Co-Chairperson
CA. Darshil Shah - Convenor

Editorial

your area of practice further that the entire team of committee shall dedicatedly put the efforts to ensure best knowledge to share.

The few Important Changes which we are incorporating from this month's Newsletter is the Proper Cover Page, Index to the Newsletter and Photographs of the Article Contributor. I Hope all the readers will find the change interesting.

This year Ahmedabad Branch for the first time in its history is having a Women Chairperson, further this Month on 8th of March we all would be celebrating Women's Day, which is the day to pay tribute to every woman and to salute her immense contribution in shaping the society. This special day, which is celebrated all over the world to recognize women's achievements and contributions to society, is the theme around which March month's newsletter has been designed.

I would like to take this opportunity to sincerely thank all the contributors for sending the updates and sparing their precious time for the cause of the profession.

Happy Reading!

CA. Neerav Agarwal
Chairperson, Newsletter Committee



Dear Members,

This Year chairperson of the branch has bestowed me with the responsibility of the Newsletter Committee. I sincerely accept the same and want to assure you that our committee would put all efforts to ensure that the monthly newsletter is interesting, meaningful and a value add to each one of you. We will have many innovations and changes in the newsletter which would help you excel in

Announcement

Announcement for Students at Intermediate and Final level eligible for appearing in November, 2023 CA Examination. - (08-02-2023)

<https://resource.cdn.icai.org/72939bos58773.pdf>

Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MOU) from 12th to 16th June, 2023 - (03-02-2023)

<https://resource.cdn.icai.org/72894exam58740.pdf>

First Level Test of the Special Examination for Overseas Citizen of India holding Professional Accountancy Qualification under the Scheme specified under "Schedule B" of Chartered Accountants (Amendment) Regulations, 2014, notified vide Notification No. 1-CA (7)/154/2014 dated 22.07.2014 - (03-02-2023)

<https://resource.cdn.icai.org/72895exam58741.pdf>

Important Announcement - "Empanelment of Members to act as Observers at The Examination Centres for The Chartered Accountants Examinations May/June 2023" - (01-02-2023)

<https://resource.cdn.icai.org/72839exma58717.pdf>

MCA 21 Version 3 - LLP filing and Company Filing for 56 Forms - Issues/ Feedback (If any) - Initiative of the Corporate Laws & Corporate Governance Committee of ICAI - (26-01-2023)

<https://resource.cdn.icai.org/72767clcg58683.pdf>

MCA 21 Version 3 - LLP filing and Company Filing for 56 Forms - Issues/ Feedback (If any) - Initiative of the Corporate Laws & Corporate Governance Committee of ICAI - (26-01-2023)

<https://resource.cdn.icai.org/72767clcg58683.pdf>

ICAI Updates



CA. Aniket Sunil Talati, President - ICAI & CA. Ranjeet Kumar Agarwal, Vice President - ICAI addressing Members & Student Fraternity and deliberating the path to take the Institute & #CAProfession on a global pedestal at the interaction organized by the EIRC of ICAI in Kolkata today.



CA. Ranjeet Kumar Agarwal, Vice President-ICAI along with CA. (Dr.) Jai Kumar Batra, Secretary-ICAI met the delegation from National Board of Accountants & Auditors, Tanzania led by its Executive Director, CPA Pius A. Maneno & discussed matters of mutual interest to ICAI & NBAA



CA. Aniket Sunil Talati, President-ICAI & CA. Ranjeet Kumar Agarwal, Vice President-ICAI along with other SAFA Dignitaries at the South Asian Federation of Accountants Strategy Meeting 2023 hosted by CA Sri Lanka in Colombo, Sri Lanka today.

ICAI Updates



Institute of Chartered Acc... · 15 Feb
A Heartfelt Thanks from ICAI to the Union Cabinet chaired by Shri @narendramodiji, Hon'ble Prime Minister of India for approving the MoU between ICAI & @ICAEW. ICAI collaboration with ICAEW will bring a lot of professional opportunities for Indian CAs in UK.
#CabinetDecisions



Institute of Chartered Acc... · 15 Feb
CA. @AniketTalati, President-ICAI & CA. @CaRANJEET, VP-ICAI along with CCMS CA.(Dr.) Sanjeev Kumar Singhal & @CAPramodLunawat met Dr. Ajay Bhushan Prasad Pandey, Chairperson-@nfrsocial for working towards developing high quality accounting & auditing reporting framework in India



WIRC Updates



**Western India Regional Council of
The Institute of Chartered Accountants of India**
(Set up by an Act of Parliament)



CA. Arpit Kabra - Chairman, WIRC | CA. Hitesh Pomal - Vice-Chairman, WIRC
CA. Sourabh Ajmera - Secretary, WIRC | CA. Ketan Saiya - Treasurer, WIRC

Foundation Stone Laying Ceremony

**of New Iconic “ICAI Bhavan” by the worthy hands of
Honourable President of ICAI CA (Dr) Debashis Mitra and
Guest of honour Honourable Vice President of ICAI CA Aniket Talati**



Compliance Calendar March-2023



Contributed by:
CA. Niket Rasanias



GST Compliance Due Dates: -

GSTR	Due Date
GSTR -1 (February,2023) - Summary of outward supplies where turnover exceeds Rs.5 Crore s or have not chosen the QRMP scheme for the 4 th quarter of F.Y.2022 -23	11 th March, 2023
IFF Return (Optional) (February,2023) - Uploading of outward supplies affected during the second month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF) under the QRMP scheme	13 th March, 2023
GSTR -3B (February,2023) - Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 Crore s or have not chosen the QRMP scheme for the 4 th quarter of F.Y.2022 -23	20 th March, 2023
GSTR -5 (February,2023) - Summary of outward taxable supplies and tax payable by a non -resident taxable person	13 th March, 2023
GSTR -6 (February,2023) - Details of ITC received and distributed by an ISD	13 th March, 2023
GSTR -8 (February,2023) - Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws	10 th March, 2023
GSTR -5A (February,2023) - Summary of outward taxable supplies and tax payable by a person supplying OIDAR services	20 th March, 2023
GSTR -7 (February,2023) - Summary of Tax Deducted at Source (TDS) and deposited under GST laws	10 th March, 2023
PMT -06 (February,2023) - Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR -3B under the QRMP Scheme for the 4 th quarter of F.Y.2022 -23	25 th March, 2023

**Income Tax Compliance Due Dates: -**

Compliance	Due Date
Furnishing of challan -cum-statement in respect of tax deducted under section 194 -IA Form 26QB (Property) , 194-IB 26QC (Rent) and 194M 26QD (Contractor Payments) in the month of January, 2023	02 nd March, 2023
Deposit of Tax deducted/collected for the month of February, 2023.	07 th March, 2023
Fourth instalment of advance tax for the assessment year 2023 -24	15 th March, 2023
Payment of whole amount of advance tax in respect of assessment year 2023 -24 for assessee covered under presumptive scheme of section 44AD / 44ADA	15 th March, 2023
Furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2023 has been paid without the production of a Challan	15 th March, 2023
Form 13 (Nil / Lower TDS) for FY 2022 -23	15 th March, 2023
Issue of TDS Certificate for tax deducted under section 194-IA Form 26QB (Property) , 194-IB 26QC (Rent) and 194M 26QD (Contractor Payments) in the month of January, 2023	17 th March, 2023
Furnishing of challan -cum-statement in respect of tax deducted under section 194-IA Form 26QB (Property) , 194-IB 26QC (Rent) and 194M 26QD (Contractor Payments) in the month of February, 2023	30 th March, 2023
Country -By-Country Report in Form No. 3CEAD for the previous year 2021 -22 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group	31 st March, 2023
Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2021 to March 31, 2022) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.	31 st March, 2023
Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2021 -22, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]	31 st March, 2023
Last Date to eFile Updated ITR for income related to F.Y. 2019 -20.	31 st March, 2023
Last date to Link PAN and Aadhaar with a penalty of Rs. 1,000/-	31 st March, 2023

Other Compliance Due Dates: -

Compliance	Due Date
PF / ESIC Payment Date (February,2023)	15 th March, 2023
PF Return Filing Date (February,2023)	15 th March, 2023
Professional Tax for employees Payment Date (February,2023)	10 th March, 2023

Direct Tax Updates



Contributed by:
CA. Mohit Tibrewal

1. Press Release dated 15.02.2023 - CBDT notifies Income Tax Return Forms for Assessment Year 2023-24 well in advance

The Central Board of Direct Taxes (CBDT) has notified Income-tax Return Forms (ITR Forms) for the Assessment Year 2023-24 vide Notifications No. 04 & 05 of 2023 dated 10.02.2023 and

14.02.2023. These ITR forms will come into effect from 1st April, 2023 and have been notified well in advance in order to enable filing of returns from the beginning of the ensuing Assessment Year.

In order to facilitate the taxpayers and to improve ease of filing, no significant changes have been made to the ITR Forms in comparison to last year's ITR Forms. Only the bare minimum changes necessitated due to amendments in the Income-tax Act, 1961 (the 'Act') have been made.

ITR Form 1 (Sahaj) and ITR Form 4 (Sugam) are simpler Forms that cater to a large number of small and medium taxpayers. Sahaj can be filed by a resident individual having income upto Rs. 50 lakh and who receives income from salary, one house property, other sources (interest etc.) and agricultural income upto Rs. 5 thousand. Sugam can be filed by individuals, Hindu Undivided Families (HUFs) and firms (other than Limited Liability Partnerships (LLPs)) being a resident having total income upto Rs. 50 lakh and income from business and profession computed under sections 44AD, 44ADA or 44AE.

Individuals and HUFs not having income from business or profession (and not eligible for filing Sahaj) can file ITR Form 2 while those having income from business or profession can file ITR Form 3. Persons other than individuals, HUFs and companies i.e. partnership firms, LLPs etc. can file ITR Form 5. Companies other than companies claiming exemption under section 11 can file ITR Form 6. Trusts, political parties, charitable institutions, etc. claiming exempt income under the Act can file ITR Form 7.

In order to further streamline the ITR filing process, not only have all the ITR forms been notified well in time this year, no changes have been made in the manner of filing of ITR Forms as compared to last year.

<https://pib.gov.in/PressReleasePage.aspx?PRID=189936>

2

2. Press Release dated 11.02.2023 - Direct Tax Collections for F.Y. 2022-23 at Rs. 15.67 lakh crore - 24.09% higher than gross collections for corresponding period of last year as on 10.02.2023

The provisional figures of Direct Tax collections up to 10th February, 2023 continue to register steady growth. Direct Tax collections up to 10th February, 2023 show that gross collections are at Rs. 15.67 lakh crore which is 24.09% higher than the gross collections for the corresponding period of last year. Direct Tax collection, net of refunds, stands at Rs. 12.98 lakh crore which is 18.40% higher than the net collections for the corresponding period of last year. This collection is 91.39% of the total Budget Estimates of Direct Taxes for F.Y. 2022-23 and 78.65% of the Revised Estimates of Direct Taxes for F.Y. 2022-23.

So far as the growth rate for Corporate Income Tax (CIT) and Personal Income Tax (PIT) in terms of gross revenue collections is concerned, the growth rate for CIT is 19.33% while that for PIT (including STT) is 29.63%. After adjustment of refunds, the net growth in CIT collections is 15.84% and that in PIT collections is 21.93% (PIT only)/ 21.23% (PIT including STT).

Refunds amounting to Rs. 2.69 lakh crore have been issued during 1st April, 2022 to 10th February 2023, which are 61.58% higher than refunds issued during the same period in the preceding year.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1898233>

3. Press Release dated 01.02.2023 – Summary of Direct tax proposal

- NEXT-GENERATION COMMON IT RETURN FORM FOR TAX PAYER CONVENIENCE TO BE ROLLED OUT
- LIMITS OF PRESUMPTIVE TAXATION ENHANCED TO Rs 3 CRORE FOR MICRO ENTERPRISES AND Rs 75 LAKH FOR PROFESSIONALS WITH CASH PAYMENTS LESS THAN 5%
- 15 % CONCESSIONAL TAX TO PROMOTE NEW MANUFACTURING COOPERATIVE SOCIETY
- THRESHOLD LIMIT FOR CO-OPERATIVES TO WITHDRAW CASH WITHOUT TDS INCREASED TO Rs 3 CRORE
- DATE OF INCORPORATION FOR INCOME TAX BENEFITS TO START-UPS EXTENDED TO 31st MARCH 2024
- AROUND 100 JOINT COMMISSIONERS TO BE DEPLOYED FOR DISPOSAL OF SMALL APPEALS
- DEDUCTION FROM CAPITAL GAINS ON INVESTMENT IN RESIDENTIAL HOUSE CAPPED TO Rs 10 CRORE
- TAX EXEMPTION ON INCOME OF AUTHORITIES REGULATING AND DEVELOPING AN ACTIVITY
- AGNIVEERS TO GET TAX EXEMPTION ON PAYMENT RECEIVED FROM THE AGNIVEER CORPUS FUND

<https://pib.gov.in/PressReleasePage.aspx?PRID=1895284>

GST Updates

Important AAR /AAAR/HC JUDGMENTS/ SC JUDGMENTS



Contributed by: CA. Monish Shah

1. The Hon'ble Karnataka High Court in Writ Petition No. 5569 of 2022 (T-RES) in Premier Sales Promotion Pvt Limited Vs Union of India (Karnataka High Court) Petition Dated January 16, 2023 held as under:

Order No. GUJ/GAAR/R/2022/54 of 2022 held as under:

Observed that, the word 'Namkeen' is not defined under the Central Goods and Services Tax Act, 2017 ("the CGST Act") and applying the common parlance test, deciphered that 'Namkeen' is a savoury snack that is ready to eat and is prepared by applying salt, masala, etc.

Noted that, as per the definition of 'vouchers' in the CGST Act, they are mere instruments accepted as consideration for supply of goods or services and have no inherent value of their own thus, they would fall under the definition of 'money', defined under the CGST Act, which excludes 'money' from the definition of goods and services and therefore, not leviable to tax.

Observed that, the Pre-paid Payment Instruments do not permit cash withdrawal, irrespective of whether they are issued by banks or non-banking Companies and they can be issued only with the prior approval of RBI. Opined that, the transaction between the Petitioner and its clients is procurement of printed forms and their delivery, which are like 'currency'.

Further, the value printed on the form can be transacted only at the time of redemption of the voucher and not at the time of delivery of vouchers.

Held that, the issuance of vouchers is similar to pre-deposit and not supply of goods or services, hence, vouchers are neither goods nor services and therefore they are exempted from levy of tax. Set aside and quashed the Impugned Order passed by the AAR and the order affirmed by the AAAR.

Referred to the Judgment of Hon'ble CESTAT, New Delhi in the matter of Pepsico India Holdings (P.) Ltd. v. CCE & ST [2015 (318) ELT 278 (Tri – Delhi)] wherein, it was observed that salted food preparations are called 'Namkeen'.

Observed that, the Applicant intends to supply pre-packaged and labelled food products. Further, w.e.f. July 18, 2022, Sl. No. 101A of the Schedule-I of the Goods Rate Notification is applicable to the goods that are not pre-packaged and labelled, which was earlier applicable to un-branded packages which do not contained any brand name. Thus, the Applicant is not eligible to tax rate of 5% GST under Sl. No. 101A of the Schedule-I of the Goods Rate Notification.

Stated that, the Products of the Applicant are classifiable under CTH 2106 90 99, even though the Applicant is intending to supply its products unbranded, the Products will be pre-packaged and labelled as per the Legal Metrology Act, 2009 and therefore, the Products will be classified under Sl. No. 46 of Schedule-II of the Goods Rate Notification and will attract GST at 12%.

Further stated that, potato starch has a specific entry and is classified under CTH 1108 13 00 under Sl. No. 18 of Schedule-II of the Goods Rate Notification, attracting GST rate of 12%.

Held that, the Products of the Applicant are classified under CTH 2106 90 99 and attract GST at 12%. Further held that, the by-product i.e. dry potato starch powder is

2. The Unbranded Namkeen Products to Attract 12% GST, Not 5% AAR, Gujarat in



classified under CTH 1108 13 00 and will attract GST at 12%.

3. Orders can't be passed without grant of hearing even if reply mistakenly stated that hearing was not required: HC

The petitioner was a manufacture of water filter machine. It received three show-cause notices for the year 2017-18, 2018-19 and 2019-20. The department passed assessment orders against the petitioner with respect of three year and the petitioner challenged the notices on the ground that the orders came to be passed in gross violation of principals of natural justices as opportunity of hearing was not granted.

The Honorable High Court noted that as per Section 75 of CGST Act, 2017 an opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person. The court also noted that the petitioner in response to show cause notice indicated that he did not opt for personal hearing.

However in respect of the orders relating to three assessment years it can't be disputed that the petitioner was not heard. Therefore only on the ground of non-compliance of principles of natural justice in form of not giving opportunity of person hearing the court set aside the impugned orders and directed concerned Authority to give personal hearing after which matter would to be decided afresh.

4. Judgement on cancellation of registration due to not filing of returns

Citation - 2023-VIL-117-BOM ROHIT ENTERPRISES Vs THE COMMISSIONER, STATE GST BHAVAN, AURANGABAD

The registration was cancelled due to not filing of returns. The appeal was also dismissed due to limitation ground.

Petitioner contends that since he had undergone angioplasty, and the firm suffered financial set back in pandemic situation, GST returns from August 2021 could not be filed. The writ was filed to restore the registration. The petitioner submitted that he would not be in a position to continue his business in absence of registration and would face starvation. He would urge this Court to exercise jurisdiction under Art. 226 of the Constitution of India to protect the fundamental right guaranteed under Art. 19 and 21 of the Constitution of India in favour of the petitioner.

The respondent contended that the registration was cancelled after giving due and proper opportunities to the petitioner. The petitioner has already availed statutory remedy. Hence, he is not entitled to invoke extraordinary jurisdiction of this Court under Art. 226 of the Constitution of India.

In our view, the provisions of GST enactment cannot be interpreted so as to deny right to carry on Trade and Commerce to any citizen and subjects. The constitutional guarantee is unconditional and unequivocal and must be enforced regardless of shortcomings in the scheme of GST enactment. The right to carry on trade or profession cannot be curtailed contrary to the constitutional guarantee under Art. 19(1)(g) and Article 21 of the Constitution of India. If the person like petitioner is not allowed to revive the registration, the state would suffer loss of revenue and the ultimate goal under GST regime will stand defeated. The petitioner deserves a chance to come back into GST fold and carry on his business in legitimate manner.

Even looking to the object of the provisions under GST Act, it is not in the interest of the government to curtail the right of the entrepreneur like petitioner. The petitioner must be allowed to continue business and to contribute to the state's revenue. The learned advocate for the petitioner has submitted before us that the petitioner is ready and willing to pay all the dues along with penalty and interest as applicable. In the light of the above submission, we are inclined to allow the writ petition.

Professional Tax Updates

ALL ABOUT GUJARAT PROFESSIONAL TAX & AMNESTY SCHEME- 2022



Contributed by:
CA. Karim Lakhani

People are not so much aware about levy of Professional Tax in India. Each state has been given power to levy and collect professional tax from various categories of tax payers by constitution of India. Each state has its own act, rules and procedures for levy of professional tax. So, lots of non-compliances/confusions are there. Recently Gujarat Government has come out with amnesty scheme to give relief to such tax payers and regularize them. Here we try to give brief idea about Gujarat Professional Tax and Amnesty Scheme-2022.

Gujarat Professional tax, Subject to the provisions of Article 276 of the constitution and of this Act, these shall be levied and collected tax on professional, trade, calling, and employment, imposed by the designated authorities for the benefits of Panchayats, Municipalities, Municipal Corporations as the case may be, the State.

- Every person engaged in any Profession, Trade, Calling or Employment and falling under one or the other of the classes mentioned in column 2 of Schedule I shall be liable to pay the tax to the Designated Authority at such rate fixed by it but not exceeding the amount mentioned against the class of such person in the said Schedule: Provided that the rates of tax for the class of persons mentioned in entry 1 of the said Schedule shall be fixed by the State Government by notification in the Official Gazette.
- The maximum amount that a designated authority can levy and collect is Rs. 2500 annually from any taxpayer.
- It is an additional tax on specified professionals, business establishment and on employees subject to provisions of the Act.
- The amount paid annually as professional tax qualifies as an allowable expenditure under the **Income Tax Act**,

1961.

Why Professional Tax?

- It is a state Tax imposed by State Government on account of infrastructure it provides to you so that you can carry out your profession/business in that state.
- It is much like a toll bridge, if you use the facility, you must pay a token amount. It is additional revenue for local authorities.

Who collects Professional Tax?

- **It is levied and collected by State Government:** However, for different cities, different municipal corporations, panchayats, etc. are authorized by the state government for collection of Professional Tax.
- **Salaried Individual:** Salaried individuals are liable to pay Professional Tax in Gujarat if salary/wages exceed specified limit from time to time. Here, the employer deducts professional tax from the employee's salary or taxable income and pays it to the designated authorities of Gujarat.
- **Self-employed Individual/business:** Self-employed individual/partnership firm/company, etc. are liable to pay professional tax on their own to the designated authorities of Gujarat subject to provisions of the act.

How many types of Professional Taxes and Registration are there?

Levy of professional taxes in Gujarat are divided into various categories. Broadly there are two types of registration and taxes

1. Professional Tax on Business Establishment/Professionals
2. Professional Tax on Employees

So, anyone wants to start business in Gujarat, is required to get two types of certificates from designated authorities.

- **T.E.C. (Professional Tax Enrolment Certificate):** Every person Liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer) shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

- **T.R.C. (Professional Tax Registration Certificate):** Every Employer not being an officer of Government liable to pay tax shall obtain a certificate of registration from the prescribed authority in the prescribed manner.
- The Certificate in both the cases shall be obtained within 30 days becoming Liable.

What are the Rates of Professional Taxes?

1. If you have business establishment in Gujarat and having an employee then you need to get Registration Certificate as explained above and need to pay Professional Tax from time to time as follows:

Individuals/Firms	Minimum Rate of Professional Tax Annual)
All advocates, architects, engineers, Chartered Accountants, solicitors, notary, doctors, consultants, tuitions and tutorial institutions, angadia, couriers, share brokers, contractors, brokers, tour and travel operators, advertising agencies, cable TV operators, health and recreation clubs, insurance agents, petrol pump owners, transporters, money lenders, video parlour, RTO agents, Co-operative Society etc. and all types of professional according to Finance Department notification dated on 01.04.2008.	2500
Individuals or Professionals paying separately in more than one branch	2500
All Private and Public Limited Companies, Partnership Firms, Banking Companies, Factory Owners, etc.	2500
Suppliers as defined in the Gujarat Goods and Services Tax Act, 2017 (Gujarat 25 of 2017) whose annual gross turnover is-	
(Explanation: For the purpose of this "turnover in State" shall mean turnover in State as defined in the Gujarat Goods and Services Tax Act, 2017 (Gujarat 25 of 2017) during any financial year or part thereof.)	
Not more than Rs.2,50,000/-	Nil
More than Rs.2,50,000/- but not more than Rs.5,00,000/-	2500
More than Rs.5,00,000/- but not more than Rs.10,00,000/-	2500
More than Rs.10,00,000/-	2500

When to File Professional Tax Return?

- The professional tax payment/collection process occurs both on a monthly and quarterly basis. If a company has more than 20 employees/staff, the employer or the business owners have to pay the amount within 15 of the following months.
- Alternatively, suppose a company has Less than 20 employees/staff. In that case, the employer or the business owner can pay the Professional Tax in Gujarat quarterly, i.e., before the 15th of the next month to the end of every quarter. Remember, here respective employer or the business owner must complete payment within 15 days after the end of the previous quarter.
- Therefore, the due dates of quarterly Professional Tax payment in Gujarat are as follows:
 - 15th July (for April to June quarter)
 - 15th October (for July to September quarter)
 - 15th January (for October to December quarter)
 - 15th April (for January to March quarter)



If individuals fail to pay professional tax, they have to pay a late payment charge with a yearly interest of 18% of the total due amount, which is calculated on a daily basis.

- A company must register with each municipal corporation or Panchayat if it employs people in more than one municipality. Additionally, it must pay taxes to each municipal corporation separately. It can, however, submit a consolidated return of the municipalities. Although the registration form can be downloaded online, one must visit the municipal corporation to submit the form.

Different Types of Forms under Professional Tax: -

Form Name	Description
Form 1	Employer's Registration Form
Form 3	Application For a Certificate of Enrolment / Revision of Certificate of Enrolment
Form 4-A	Declaration To Be Furnished by An Employee to His Employer or Employers
Form 5/5A/5AA	Return Of Tax Payable by Employer
Form 5-B	Application For Permission to Furnish Annual Return
Form 5-C/5-CC	Application For Grant Permission to File Consolidated Return

What is the Process of Payment of Professional Tax?

Every taxpayer can pay professional tax online at the respective websites of Municipal Corporation or designated authorities (Below is the Process for payment to Ahmedabad Municipal Corporation)

Online Payment Method:-

- Step 1**– Log in to the [official website](#) of Ahmedabad Municipal Corporation.
- Step 2**– From the 'Quick Pay Links' box, select 'Pay Professional Tax'.
- Step 3**– Next, enter 'Profession tax no' and click on 'Search'.
[Enrolled Number format: **PEC014004000122** (Note: Number should start with "PEC01") Registered Number format: **PRC014004001306** (Note: Number should start with "PRC01")] **Step 4**– Select the 'Pay' option and choose a payment gateway as per your preference.

Offline Payment Method:-

Through Cash/Cheque/Demand Draft in favor of "Municipal Commissioner Ahmedabad"

Who is exempted from the Professional Tax in Gujarat?

- In Gujarat, disabled people are exempt from paying Professional Tax. However, in order to obtain such exemptions, people must present a disability certificate.
- An exemption is available to

Professional Tax payer who has crossed the age of 65 years i.e., senior citizen.

- People who earn up to Rs.12000 per month as Salary or Wages are exempted from paying the professional taxes.

PROFESSIONAL TAX AMNESTY SCHEME – 2022

For the purpose of providing relief under the Professional Tax Act by the State Government and the pending cases are no longer pending and disposed of promptly for that Professional Tax Amnesty Scheme-2022 has been issued by the Government.

This scheme will be effective from the date of promulgation of the resolution i.e. from 06/10/2022 to 31/12/2022. (extended Upto 31.03.2023)

Most of the Traders and Professionals are not aware of this scheme and this is the golden opportunity for such people to get registered according to this scheme and get relief from interest, penalty and prosecution

– pay tax and buy peace.

Following are the reliefs given to the Professionals and employers under this scheme:

Following are the reliefs given to the Professionals and employers under this

scheme:

a) Unregistered Professionals: A person or organization who is eligible for enrolment under any of the Entry no. 2 to 10 of Schedule 1 But the person or organization which is not yet registered should apply as per the rules to get Professional Tax number during the period of this scheme And if they pay the amount due at the prescribed rate during the said period, they will be issued an enrollment certificate immediately and shall be exempted from interest, penalty and prosecution.

b) Registered Professionals: Professionals who hold Enrollment Certificate under Professional Tax Act But who have not paid the Professional tax due to any reason, shall pay the amount of Professional tax due for the scheme period as per the prescribed rate as per the scheme, they will be exempted from interest, penalty and prosecution if they apply in the prescribed format during the scheme period.

c) Unregistered Employers: An employer appointee who has not obtained a registration certificate under the Professional tax Act and the tax not collected from the wage earners or deposited with the Designated Authority shall apply for registration during the scheme period And on payment of the amount due at the prescribed rate, they will be issued a registration certificate and exempted from interest, penalty and

prosecution as may be assessed.

d) Registered Employers: Employers who have collected, but not deposited to the designated authority, Professional taxes from their employees they will be exempted from penal action if they pay the amount of tax arrears at the rate of 1.5% monthly with interest or the employers shall be exempted from interest and Prosecution if they have not collected the tax.

- Unregistered traders/employers desirous of availing the benefit of this Amnesty scheme should submit to the concerned Designated Authority in the prescribed Form 1.
- When the registered traders/employers have to apply before the concerned Designated Authority in the prescribed Form 2.

At the time of implementation of GST, so many indirect taxes were subsumed in GST However; taxes like Professional Tax are still in existence. For ease of doing business such taxes must be included in GST.

DISCLAIMER: The Views expressed by us are matter of opinion. The opinion is based on our understanding of Tax law is subject to continual change, at times on a retrospective basis and may result in incremental taxes, interest are not responsible for updating our views for changes in law or interpretation after the date hereof.



Stock market is just like a game of Chess



**Contributed by:
CA. Swetang Pandya**



Everyone understands chess in one or two days, how to play and what are its basic moves.

But to get expertise in it, even at local level you need a lot of practice and devotion of time, then only it may be possible to become a good participant and become a regular winner at a

local level.

But when you are planning to participate in Stock Market Game. It is necessary for you to have clear understanding of:

Question	Game of Chess	Game of Stock Market
Where you are playing?	Playing at a local level.	Playing at an International Level.
What are your opponents?	Playing against Friends, Family, Society or sometime local level champion.	Playing against FIIs, DIIs and HNIs who are experts, experienced and highly trained people.
What skills they have?	Amateur Players	They are expert in all four aspects. Market Skills <ul style="list-style-type: none"> • Fundamental Analysis • Technical Analysis • Data Analysis • Behavioral Analysis
What resource they have?	Similar resources just like you and are on equal ground.	They have thousands of crore Rupees to invest and trade and have world class tools and resources.

My intention is not to scare you, but to make you aware that success in any field requires training and basic expertise. When it comes to the stock market, the level of expertise required is particularly high.

Let us start the journey of developing our skills of stock market with this series of articles and start the journey of making money by calculation and stop losing money by speculation.



After analyzing the budget presented on the 1st of the month. Investing in new areas and sectors is common during February, Therefore, the data for the month of February holds significant importance in comprehending the investment trends for the following 11 months. This data can help determine which sectors are likely to perform the best and worst in the next 11 months.

Index Performance

The four major indexes appear to be rangebound and located at the bottom of the range in both the daily and hourly charts, indicating clear weakness in the February series. It is not recommended to short at the bottom of the range unless the market displays further weakness.

Chart as on 24th February 2023, 11:00 AM

Sr No	INDEX NAME	Trend			31-Jan			23-Feb			
		Day	Hour		Closed	High	Low	Closed	Difference	Percentage	
1	Nifty	R	R	Bottom	17662	18135	17353	17511	-151	-0.85%	Blue
2	Bank Nifty	R	R	Bottom	40655	42016	39491	40002	-653	-1.61%	Cyan
3	Small Cap	R	R	Bottom	9502	9652	9158	9238	-264	-2.78%	Violet
4	Mid Cap	R	R	Bottom	30676	31180	29869	30166	-510	-1.66%	Yellow

R - Range

Best Performing Sectors

IT and FMCG sectors have been the top-performing sectors in February, it suggests that there is new investment pouring into these sectors. To make investments, it is crucial to identify companies within these two sectors that offer value buying opportunities.

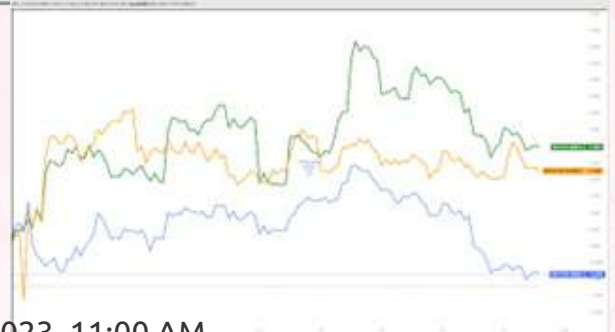


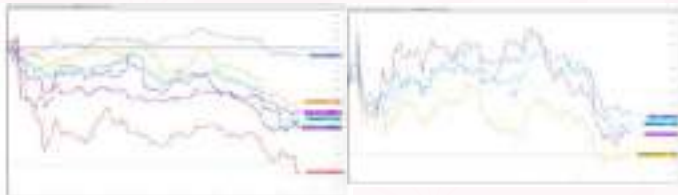
Chart as on 24th February 2023, 11:00 AM

Sr No	INDEX NAME	Trend			31-Jan			23-Feb			
		Day	Hour		Closed	High	Low	Closed	Difference	Percentage	
1	Nifty	R	R	Bottom	17662	18135	17353	17511	-151	-0.85%	Blue
2	IT	I	R	Top	29740	31587	29659	30598	858	2.89%	Green
3	FMCG	R	R	Mid	44457	46399	43550	45530	1073	2.41%	Orange

R - Range and I - Increasing

Worst performing Sectors

Metal, PSU banks, Media, Energy, and Realty have been the worst-performing sectors in February, experiencing a fall of 7 to 14% in this series alone. This suggests that investments may have been exited from these sectors. If invested in companies within these sectors that are overvalued, it may be necessary to exit them. Derivative instruments can also be used to short these companies.



Sr No	INDEX NAME	Trend			31-Jan			23-Feb			
		Day	Hour		Closed	High	Low	Closed	Difference	Percentage	
1	Nifty	R	R	Bottom	17662	18135	17353	17511	-151	-0.85%	Blue
2	Metal	D	D	Bottom	6468	6551	5564	5612	-856	-13.23%	Red
3	PSU Bank	D	D	Bottom	4007	4060	3580	3650	-357	-8.91%	Violet
4	Media	D	D	Bottom	1899	1917	1687	1737	-162	-8.53%	Green
5	Energy	D	D	Bottom	23714	24064	21751	21802	-1912	-8.06%	Pink
6	Realty	D	D	Bottom	412	420	382	382	-30	-7.28%	Yellow

R - Range and D - Decreasing

For Specific Company Selection:

Similar to the analysis above, you can conduct a sector-wise analysis of companies to identify the best and worst performing ones and develop an investment strategy accordingly. This is the initial step towards providing our members with some basic analysis skills in the stock market. In future articles, I will share new

ideas and analyses methods. I firmly believe that Chartered Accountants are the most suitable professionals to comprehend the stock market and contribute to society in this domain. I am grateful to the Ahmedabad Branch committee for taking this initiative and giving me an opportunity to write this article.

Gujarat RERA Vacancies & Deemed Registration



Contributed by:
CA. Sarthak Bhansali

Over half a decade has passed since the implementation of the Real Estate (Regulation & Development) Act, 2016 in May 2017, and the country has about a lac of real estate project registered till January 2023. State-wise, Gujarat comes in at third place with currently 11,100 projects registered, only less than Maharashtra and Tamil Nadu. However, this figure of 11,100 projects has remained constant since 16-01-2023, when the last registration was granted approval. No project registrations have been granted approval since till 24-02-2023. Statistically, the average estimated project cost registered with Gujarat RERA is around Rs 29 crores, and with over 150 projects not being granted approval since 16-01-2023, it is estimated that around Rs 5000 crores worth of inventory cannot be sold or marketed. The promoters could not have forecasted this disruption while planning the project, and no sales and no collections from customers means that the cash flows for these projects will be impacted. In a sector already alarmed by abrupt change in jantri rates (Annual Statement of Rates) and its potential impact, the inability to sell and register agreements is going to adversely impact these projects.

With the retirement of the past Gujarat RERA Chairperson Dr. Amarjit Singh, the office of Chairperson stands vacant. Moreover, the office of Member 2 is also vacant after the retirement of Shri D P Joshi. Let us examine the provisions of the RERA Act with respect to these vacancies.

The RERA Act was brought in to for the regulation and development of the real estate sector for which a state-wise regulatory Authority was to be set up. Section 2 (i) of the Act states "Authority" means the Real Estate Regulatory Authority established under sub-section (1) of section 20.

The Gujarat RERA Authority notified under Section 20(1) is a body corporate having perpetual succession and a common seal, with the power to acquire, hold and dispose of property, both movable and immovable, and to contract, and sue or be sued.

However, Section 21 of the Act states that the Authority shall consist of a Chairperson and not less than two whole time Members. This is where the bottleneck arises since currently there is only one Member present. Hence, in the absence of powers delegated to the Member to grant approval of project registrations, these projects stuck cannot be granted registration.

The RERA Act under Section 24 (3) states that any vacancy caused to the office of the Chairperson or any other Member shall be filled-

up within a period of three months from the date on which such vacancy occurs. The period of 3 months has already elapsed on the vacancy in the office of Chairperson since retirement of Dr Amarjit Singh on 21st November 2022. Under Rule 3 of the Gujarat Real Estate (Regulation and Development) (Matters Relating to the Real Estate Regulatory Authority) Rules, 2016, the Gujarat Government is required to make a reference to Selection Committee, sixty days from which the selection committee shall recommend two names to the Gujarat Government for each vacancy. Within 30 days from such recommendation, the Government shall appoint one of the two recommendations. It is evident that even if the timelines are met, the entire process may take a long time.

The question hence arises that what should promoters of real estate projects do who have already invested large sums in land and construction and are not able to get registration from the RERA Authority? On one hand, marketing or sales of units without grant of registration shall be violation of Section 3 of the Act which attracts penalty of up to 10% of estimated cost of the project and on the other, monies received from the bookings are essential to finance the timely completion of most projects.

Now, Section 5 (1) states that on receipt of the application for registration of project, the Authority shall within a period of thirty days either (a) grant registration; or (b) reject the application. Further, Section 5 (2) states that if the Authority fails to grant the registration or reject the application, as the case may be, as provided under sub-section (1), the project shall be **deemed to have been registered**, and the Authority shall within a period of seven days of the expiry of the said period of thirty days specified under sub-section (1), provide a registration number.

This deeming provision may save the promoters of these real estate projects from running into financial troubles and losing those prospective customers. However, how the RERA Authority shall interpret this provision or view projects that have started taking bookings under the deeming provision post expiry of 30 days remains a question.

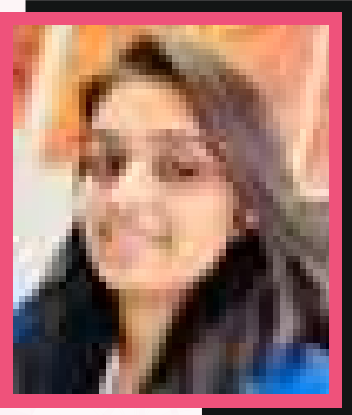
On February 23, 2023, after numerous representations, the Gujarat Government finally delegated the authority to dispose of pending registration, extension, and alteration applications to Shri P J Patel - Member 1. This decision should help to clear the approval process for the stuck project registrations.

While only the impact on developers and new project launches is discussed in this article there is also a larger question of delayed justice for the numerous complaints pending with the RERA Authority, not being heard, due to a lack of quorum. The Gujarat Government must resolve this impasse at the earliest by appointment of Chairperson or Second Member in the interest of justice. We wish Shri P J Patel the very best for the new role.

NBFC

NBFC

Disclosure in Financial statements (notes to accounts)
applicable for annual financial statements
for the year ending March 31, 2023, and onwards.



**Contributed by:
CA. Swati Panchal**

Non-Banking Finance Companies (NBFCs) are required to make disclosures in their financial statements in accordance with existing prudential guidelines, applicable accounting standards, laws, and regulations.

The additional disclosure requirements for NBFCs in accordance with the SBR framework are outlined herein as per notification no. [RBI / 2022 - 23 / 26 DOR.ACC.REC.No.20/21.04.018/2022-23](#) dated 19.04.2022 which is effective for annual financial statements for year ending March 31, 2023, and onwards.

NBFCs shall disclose comparative information in respect of the previous period for all amounts reported in the current period's financial statements. Further, NBFCs shall include comparative information for narrative and descriptive information if it is relevant to understanding the current period's financial statements.

Disclosure requirements

Applicable for Annual financial statements of NBFC-BL, NBFC-ML and NBFC-UL

- Exposure to
- 1. Real estate sector: Fund based and Non fund based, Direct and Indirect.
- 2. Capital market.
- 3. Sectoral Exposure with bifurcation of total exposure (on balance sheet and off-balance sheet), Gross NPA, % of Gross NPA to total exposure in that sector. (as per format mentioned in the notification)
- 4. Intra Group exposure.
- 5. Unhedged foreign currency exposure.
 - Related party disclosure (as per format mentioned in the notification).
 - Top Five grounds of complaints. (as per format mentioned in the notification).

Applicable for Annual financial statements

of NBFC-ML and NBFC-UL

- Corporate Governance : Non-listed NBFCs should also endeavour to make full disclosure in accordance with the requirement of SEBI (LODR) Regulation, 2015 where minimum to disclose
- 1. Composition of the board where no. of board meeting attended, remuneration part, other detailed disclosure as per format laid down.
- 2. Committee of the board and their composition.
- 3. General Body Meetings.
- 4. Details of non-compliance with requirements of Companies Act, 2013.
- 5. Details of penalties and strictures.
 - Breach of covenant.
 - Divergence in Asset Classification and Provisioning.

Applicable for annual financial statements of NBFC-UL

- As per the SBR framework issued by Reserve Bank, NBFC-UL shall be mandatorily listed within three years of identification as NBFC-UL. Accordingly, upon being identified as NBFC-UL, unlisted NBFC-ULs shall draw up a Board approved roadmap for compliance with the disclosure requirements of a listed company under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Note :NBFC-BL, NBFC-ML and NBFC-UL stands for NBFC Base layer, Middle Layer and Upper Layer as defined in Scale Based [Regulation \(SBR\): A Revised Regulatory Framework for NBFCs issued dated October 22nd, 2021, Directions DOR.CRE.REC.No.60/03.10.001/2021-22 applicable from 01.10.2022.](#)

Specific format has been mentioned in the notification.

Accounting & Auditing Updates



Contributed by:
CA. Chintan Patel

1. A Primer on the Concept of Social Stock Exchange

ICAI has issued a Primer on the Concept of Social Stock Exchange. It covers key concepts of social stock exchange,

important requirements of abovementioned SEBI

notifications and an overview of social stock exchanges established across the World.

<https://resource.cdn.icai.org/72981srsb58814.pdf>

2. Framework for Social Audit Standards

ICAI has issued Framework for social audit standards on 4th February, 2023. The Framework defines and describes the elements and objectives of a social audit performed by social auditors. This Framework applies to social audit (i.e., social impact assessment of project/program of social enterprises) to be conducted by social auditors using the principles given in SASs.

<https://resource.cdn.icai.org/72912icai-sas-new.pdf>

3. Social Audit Standards

The ICAI has published the final set of its "Social Audit Standards (SASs)" along with the framework. Social Auditors are required to follow these 16 SASs in the social audits commencing on or after January 14, 2023. The SASs apply whenever an independent social audit of a social enterprise is carried out. Social enterprise may be 'for profit' or 'not for profit' organisation. The SASs may also have application, as appropriate, to other related functions of social auditors.

The SASs apply whenever an independent social audit of a social enterprise is carried out. Social enterprise may be 'for profit' or 'not for profit' organisation. The SASs may also have application, as appropriate, to other related functions of social auditors.

While discharging their social responsibility,

it is the duty of social auditors to ensure that the SASs are followed. If for any reason a social auditor is not able to perform a social audit in accordance with the SASs, his report should draw attention to the material departures therefrom.

Further, compliance with SASs is mandatory requirements for social auditors while carrying out social audits for social enterprises listed on social stock exchange.

List of 16 Social Audit Standards (SASs) of ICAI)

Following is the list of 16 SASs published by ICAI in January 2023 edition:

- i) SAS 100: Eradicating hunger, poverty, malnutrition and inequality;
- ii) SAS 200: Promoting health care (including mental health) and sanitation; and making available safe drinking water
- iii) SAS 300: Promoting education, employability and livelihoods
- iv) SAS 400: Promoting gender equality, empowerment of Women and LGBTQIA+ communities
- v) SAS 500: Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest and wildlife conservation
- vi) SAS 600: Protection of national heritage, art and culture
- vii) SAS 700: Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports
- viii) SAS 800: Supporting incubators of social enterprises
- ix) SAS 900: Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building
- x) SAS 1000: Promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector
- xi) SAS 1100: Slum area development, affordable housing, and other interventions to build sustainable and resilient cities
- xii) SAS 1200: Disaster management, including relief, rehabilitation and reconstruction activities
- xiii) SAS 1300: Promotion of financial inclusion
- xiv) SAS 1400: Facilitating access to land and

property assets for disadvantaged communities

xv) SAS 1500: Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection

xvi) SAS 1600: Promoting welfare of migrants and displaced persons

<https://resource.cdn.icai.org/72658srsb58573.pdf>

4. **Exposure Drafts of Guidance Note on Financial Statements of Non-Corporate Entities and Guidance Note on Financial Statements of Limited Liability Partnerships for comments**

The Accounting Standards Board (ASB) of the ICAI in June 2022 had issued Technical Guides on "Financial Statements of Non-Corporate Entities" and "Financial Statements of Limited Liability Partnerships" to deal with applicability of Accounting Standards and recommending formats of the financial statements to these entities. The ASB has now proposed to

prescribe the formats for presentation of financial statements of these entities in the form of Guidance Notes. The objective of proposed Guidance Notes is to further ensure that these formats of financial statements are followed to achieve standardisation and enhance the quality of the financial reporting by these entities.

The last date of comments is March 8, 2023.

<https://icai.org/post/exposure-drafts-of-guidance-note-on-fsnce-and-fsllp>

5. **Technical Guide on Digital Assurance**

ICAI has issued Technical Guide on Digital Assurance that will help the members to adopt enhanced use of technology in audit by implementing the use of digitally available audit evidence and information. Accordingly, this Guide is a step towards digital auditing. This Guide provides awareness to the members about the online sources of audit evidence and explains them through various illustrations as to how to put them to better use while conducting audit.

<https://resource.cdn.icai.org/72659aasb58574.pdf>



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Appeals Under GST



Contributed by:
CA. Raksha Agarwal

The Goods and Services Tax ("GST Act") is a comprehensive tax regime that has subsumed several indirect taxes and levies and this Act pursues to simplify the indirect taxation system in the country. However, in every tax regime, disputes and grievances arise between the taxpayers

and the authorities. To address this, every taxation system has an appeal mechanism to allow taxpayers as well as the tax authorities to seek redressal for their grievances. The right to appeal is a statutory and substantive right. However, this right comes with certain limitations such as the limitation of time, the requirement of pre-deposit, etc. Let's discuss aspects related to it.

➤ Process of appeal

▪ The **appeal process** under GST Act is divided into FOUR levels namely:

- First Appellate Authority
- Appellate Tribunal
- High Court
- Supreme Court

▪ Any taxpayer aggrieved by an order or decision of the adjudicating authority can file an appeal before the first appellate authority. If the taxpayer is not satisfied with the order passed by the first appellate authority, then he may prefer the second appeal before Appellate Tribunal. If the taxpayer is still aggrieved and not satisfied with the order passed by the Appellate Tribunal, then the appeal may be preferred to the High court and lastly the aggrieved by the order of the High Court, the appeal may be preferred to the Supreme court.

➤ Time limit to file appeal various authorities

▪ At every stage, the right of appeal is reserved with the **limitation of time**. A brief summary of the same is as below:

Appeal to	Time limit for filing an appeal by the taxpayer	Time limit for filing an appeal by the department	Condonation of delay can be granted max. period:
First Appellate Authority	3 months from the date on which the said order/ decision is communicated. [Section 107(1)]	6 months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order. [Section 107(2)]	1 month [Section 107(4)]
Appellate Tribunal	3 months from the date on which the order sought to be appealed against is communicated. [Section 112(1)]	6 months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order. [Section 112(3)]	3 months [Section 112(6)]
High Court	180 days from the date on which the order appealed against is received. [Section 117(2)]	180 days from the date on which the order appealed against is received. [Section 117(2)]	High court MAY condone the delay, however, no time is specified. [Section 117(2)]



- However, it is important to take into consideration that the GST Appellate Tribunal is yet not been constituted, and therefore the appeal cannot be filed to Appellate Tribunal within three months from the date on which the order sought to be appealed against is communicated. In order to remove this difficulty and to avoid unnecessary litigations, the Central Board of Indirect Taxes and Customs ("the CBIC") has issued [the Central Goods and Services Tax \(Ninth Removal of Difficulties\) Order, 2019 dated 03.12.2019](#). It has been provided through the said Order that the appeal to the Appellate Tribunal can be made within:
Three months in case of taxpayer/ six months in case of appeals by the Government from the later of the following:
 - the date of communication of order or
 - the date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office.
- Henceforth now, the prescribed time limit to make an application for appeal to Appellate Tribunal will be counted from the date on which President or the State President enters the office. This has also been clarified by the CBIC vide [circular no. 132/02/2022-GST dated 18th March, 2020](#).
- **Requirement of Pre-deposits for filing an appeal**
 - **Pre-deposit** is mandatory requirement for filing an appeal. No appeal can be filed before Appellate Authority unless a specified amount of pre-deposit is made by the appellant. A brief summary of the same is as below

Appeal preferred to	Requirement of Pre- deposit	
	Amount admitted	Amount in dispute
First Appellate Authority	Full amount of tax, interest, fine, fee and penalty arising from order. [Section 107(6)]	10% of TAX in dispute . [Section 107(6)]
Appellate Tribunal	Full amount of tax, interest, fine, fee and penalty arising from order. [Section 112(8)]	20% of the remaining amount of TAX. [Section 112(8)]

- Further, the question arises, can input tax credit ("ITC") available in the electronic credit ledger on the common portal be utilized for making the payment of pre-deposit while filing an appeal to various authorities or it is mandatory to pay the amount of pre-deposit by debiting the cash ledger only?

Furnishing pre-deposit through cash only is not desirable where the taxpayer has ITC available in its electronic credit ledger. ITC is equivalent to taxes paid and the rationale for not permitting its usage for payment of pre-deposit for maintaining an appeal is quite unreasonable and therefore Hon'ble Bombay High Court in case of "[Oasis Realty v. Union of India](#)" has ruled that the revenue's contention that ITC can be utilized for payment of output tax only is misconceived because Section 107(6)(b)

of the Act provides a pre-condition of payment of 10% of Tax for filing of an appeal. That tax can be IGST, CGST, SGST or UTGST. Therefore, any payment towards output tax, whether self-assessed in the return or payable because of any proceeding instituted under the GST Act can be made by utilization of the amount available in ECL.

Later CBIC through [Circular No. 172/04/2022-GST dated the 6th July 2022](#) has also clarified that any payment towards output tax, whether self-assessed in the return or payable as a consequence of any proceeding instituted under the provisions of GST Laws, can be made by utilization of the amount available in the electronic credit ledger of a registered person. (Relevant para. 6 of the circular). Though the circular has not specifically talked about

the pre-deposit payment, the logical interpretation of the same leads to the understanding that pre-deposit payments shall also fall within it and thus can be made from the electronic credit ledger of the taxpayer.

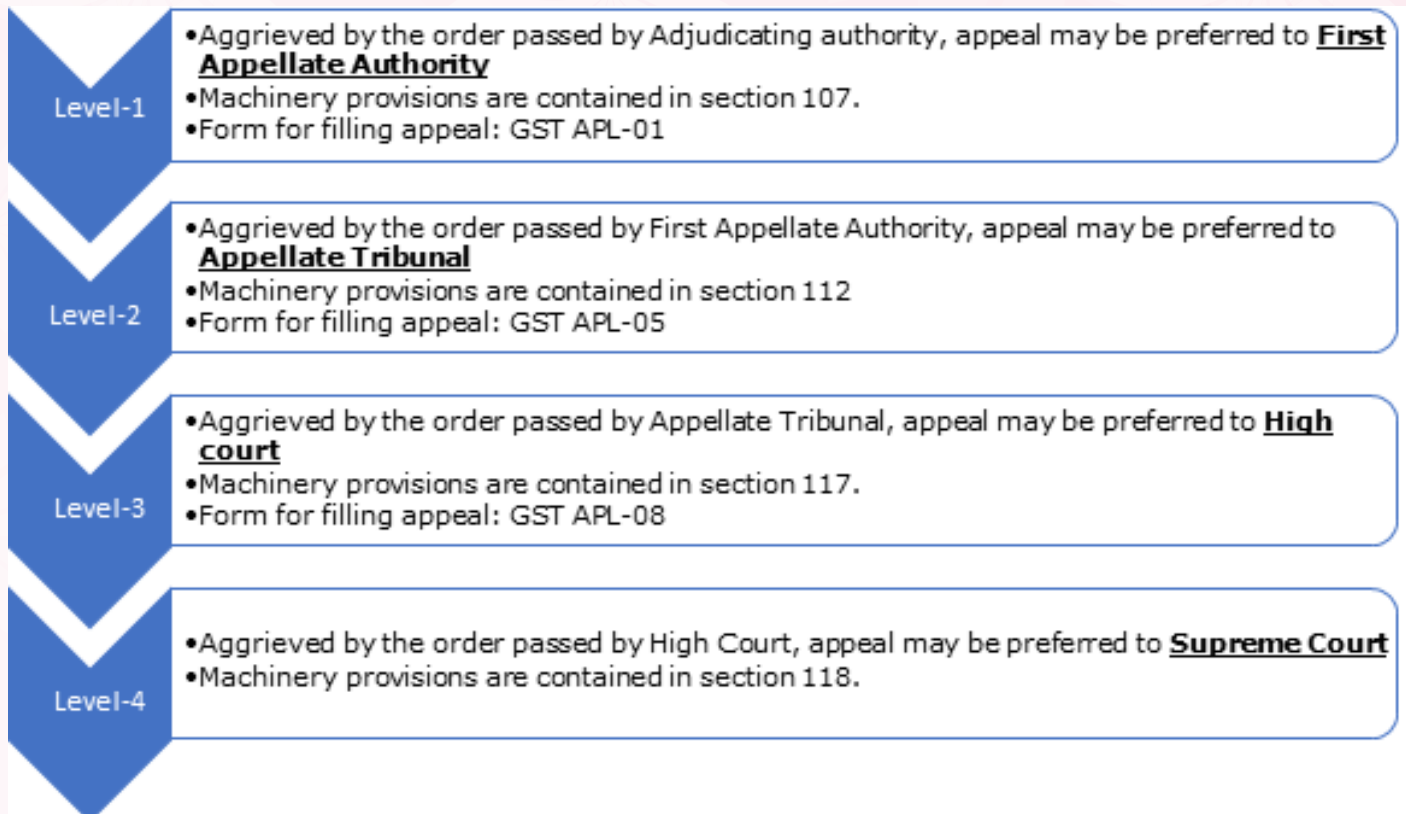
- **Stay of Recovery proceeding**
 - When the person preferring appeal makes the payment of pre-deposit as stipulated in section 107(6)/ 112(8), the

recovery proceedings for the balance amount automatically get **stayed**.

➤ **Refund of pre-deposit**

If consequent to the order of Adjudicating Authority or of Tribunal, the pre-deposit becomes refundable, interest is payable at the rate provided u/s 56 of the CGST Act, 2017 from the date of payment of the amount till the date of refund of such amount.

Synopsis of Appeal to be filled by the Assessee:



RBI Updates



Contributed by:
CA. Mayur Modha



In the month of February-2023, there are various Master directions, Master circulars, notifications issued by RBI, Summary and brief understanding of few of them is as under:

Date of issue	Master directions/ Master circulars/ notifications No.	Applicability	Brief understanding
20.02.2023	RBI/2022-2023/182 DOR.ACC.REC.No.1 04/21.07.001/2022-23	All ARCs	Implementation of Indian Accounting Standards (Ind AS)- This circular is applicable to all ARCs preparing their financial statements as per Ind AS.
20.02.2023	RBI/2022-2023/181 DOR.ACC.REC.No.1 03/21.04.018/2022-23	All Commercial Banks and Primary (urban) Co-operative Banks, State Co-operative Banks and Central Co-operative Banks	Reserve Bank of India (Financial Statements - Presentation and Disclosures) Directions, 2021 – Disclosures for State Co-operative Banks and Central Co-operative Banks-it has now been decided to make this Master Direction also applicable to State Cooperative Banks and Central Cooperative Banks (also referred to as 'District Central Co-operative Banks').
08.02.2023	RBI/2022-2023/174 DOR.RET.REC.101/ 12.01.001/2022-23	All Banks	Change in Bank Rate- In the Monetary Policy Statement 2022-23 dated February 08, 2023 , the Bank Rate is revised upwards by 25 basis points from 6.50 per cent to 6.75 per cent with immediate effect.

Upcoming Events



AHMEDABAD BRANCH OF WIRC OF ICAI 

ZUMBA

GIVE YOUR CALORIES A CHANCE TO DANCE. IT IS GOING TO BE FUN AND GLOW TO SWEAT, TO MOVE AND TO ROCK. LETS DO IT!!!

DONT KNOW A MOVE?? JUST SHAKE IT TILL U MAKE IT!!

Ms. Mahi Singolia
PROFESSIONAL ZUMBA TRAINER

 3rd March 2023  7:00 AM to 8:00 AM

Scan QR or Register at <https://tinyurl.com/zumba-3-3-2023>

Fees : Rs. 100 + GST For CA Members & Students



Chief Co-Ordinators
WMEC
CA. Nisha Patel CA. Hema Shah CA. Swati Panchal CA. Hetal Kotak

Event Co-Ordinators : CA. Nikita Agarwal & CA. Charmi Doshi

Co-Ordinators
CA. (Dr.) Anjali Choksi
Chairperson
Ahmedabad Branch of WIRC of ICAI
CA. Abhinav Malaviya
Secretary
Ahmedabad Branch of WIRC of ICAI



Shantinath Hall, Ahmedabad Branch of WIRC of ICAI,
ICAI Bhawan, 123, Sardar Patel Colony, Naranpura, Ahmedabad



AHMEDABAD BRANCH OF WIRC OF ICAI



GAMEATHON

"Children learn as they play. Most importantly in play Children learn how to learn" O Fred Donaldson

Mothers are the happiest soul when they see their children learn alongwith play. On this women's day to bring smile on every mother's face, ICAI Ahmedabad Branch has organised Games and fun activities for Kids of members alongwith delicious food.

come and join us.

FRIDAY

MARCH

3

2023

5:00 PM ONWARDS

Below 5 Years | 5 to 10 Years | 10 Years Above

Scan QR or Register at <https://tinyurl.com/games-for-kids>

Fees : Rs. 100 + GST Per Kid



Venue

Shantinath Hall, ICAI bhavan,
Naranpura, Ahmedabad

Chief Co-ordinators
WMEC

CA. Nisha Patel CA. Hema Shah CA. Swati Panchal CA. Hetal Kotak

Event Co-ordinators : CA. Bhumika Virani & CA. Siddhi Shah

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Secretary

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AHMEDABAD BRANCH OF WIRC OF ICAI



CULTURAL EVENING

"Great artists are people who find the way to be themselves in their Art."

On the occasion of Women's day, Ahmedabad Branch of ICAI has organised a Gala cultural evening, where members can participate and find the way to be themselves.



4th March 2023



7:00 PM Onwards



Singing
(Solo/Group)



Dancing
(Solo/Group)



Dancing
Parents With
Son/Daughter



Instrumental
(Solo/Group)



Mono
Acting



Stand up
Comedy

Any other talent

1. Participants can take part only in any one activity. 2. Time duration for any act should not exceed 5 Minutes. 3. For singing- If karaoke track is used, participants need to send the track in advance and if live music is required, then that is to be arranged by participants at their own. 4. For Instrumental -Participants have to arrange by themselves. 5. Every participants will get a stage and support of lights with maximum 2 Mikes and basic audio system. Any additional requirements will have to be fulfilled and arranged by the participants themselves. 6. Any other talent- Need to be disclosed in advance

Scan QR or Register at <https://tinyurl.com/cultural-programme-2023>

Fees : For CA Members Rs. 200 + GST



Chief Co-Ordinators

WMEC

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CA. Hema Shah

CA. Swati Panchal

CA. Hetal Kotak

Event Co-Ordinators : CA. Bhumika Virani & CA. Jianah Tulsija

Co-Ordinators

CA. (Dr.) Anjali Choksi

Chairperson

Ahmedabad Branch of WIRC of ICAI

CA. Abhinav Malaviya

Secretary

Ahmedabad Branch of WIRC of ICAI



Shantinath Hall, Ahmedabad Branch of WIRC of ICAI,

ICAI Bhawan, 123, Sardar Patel Colony, Naranpura, Ahmedabad



AHMEDABAD BRANCH OF WIRC OF ICAI



ONE DAY WOMEN CONFERENCE ON DIGITAL TECHNOLOGY

(Physical Mode)



8.45 am to 5.00 pm



Sat | 4th March, 2023

6 CPE Hours



Ahmedabad Branch of WIRC of ICAI, ICAI Bhawan
123 Sardar Patel Colony, Naranpura, Ahmedabad



Connect with ICAI Ahmedabad

www.icaiahmedabad.comahmedabad@icai.org

Chief Coordinators: WMEC

CA. Nisha Patel

CA. Hema Shah

Event Coordinators:

CA. Hiral Gajera

CA. Nikita Aggarwal

CA. Jianah Tulsija

CA. Akta Patel

CA. Mira Shah

CA. Siddhi Shah

CA. Mauli Khandhar

CA. Shikha Agarwal

CA. Charmi Doshi

Ahmedabad Branch of WIRC of ICAI

CA. (Dr.) Anjali Choksi
Chairperson

CA. Abhinav Malaviya
Secretary

Scan QR or register at <http://tiny.cc/WomenConference2023>

Registration Fees:

Rs. 500+GST Per Women Member early bird registration till 01.03.2023
then after Rs. 800+GST Per Member



AHMEDABAD BRANCH OF WIRC OF ICAI

6 CPE
Hours

—ONE DAY WOMEN CONFERENCE ON DIGITAL TECHNOLOGY (Physical Mode)

8.45 am to 5.00 pm Sat | 4th March, 2023

Ahmedabad Branch of WIRC of ICAI, ICAI Bhawan
123 Sardar Patel Colony, Naranpura, Ahmedabad**Time****Topics****Speaker**

8.45 am to 9.30 am

Registration and Fellowship Over Breakfast

9.30 am to 10.00 am

Inauguration by Chief Guest
Ms. Gopi Trivedi, AhmedabadMs. Gopi Trivedi
Patent AttorneySession – I
10.00 am to 11.30 amLeap to Change - Multidisciplinary Firms
Embracing the future through Networking,
Alliances, Mergers & PartnershipsCA. Hema Shah
AhmedabadSession – II
11.30 am to 01.00 pmTransformational Remodeling
Transforming Yourself to make a lasting impactMs. Yogita Sethi
Ahmedabad

01.00 pm to 01.45 pm

Lunch Break

Session – III
01.45 pm to 03.15 pmBrand "YOU" through Digital Branding & ICAI
NormsCS. Shilpi Thapar
Ahmedabad

03.15 pm to 03.30 pm

Tea Break

Session – IV
03.30 pm to 05.00 pmPanel Discussion
AI and Automation, Adapt to the future
Various AI platforms and tools for Automation
for efficiency and time saving
Moderators: CA. Hetal Kotak & CA. Swati PanchalMs. Mauli Shah
MumbaiCA. Silva Shah
Ahmedabad

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CA. (Dr.) Anjali Choksi
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AHMEDABAD BRANCH OF WIRC OF ICAI



HAPPY Women's Day



MARCH 8 TH

WHERE THERE IS A WOMAN
THERE IS MIRACLE.



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CA. Hitesh Pomai
Vice-Chairperson, WIRC

CA. Vikash Jain
RCM, WIRC



AHMEDABAD BRANCH OF WIRC OF ICAI



Conference on Statutory Bank Audit



(Physical Mode)



8:45 am to 5:15 pm



10th & 11th March 2023

12 CPE
Hours

10th March 2023, Friday

Time	Topic	Speaker
8.45 am to 9.30 am	Registration and Fellowship Over Breakfast	
9.30 am to 10.15 am	Key Note Address Bridging the gap between Bank & Auditor's Expectations	Shri Surendra Rana, CGM, SBI CA. Hitesh Pomai, Vice-Chairperson, WIRC
10.15 am to 11.45 am	Income Recognition & Assets Classification (IRAC)	CA. Dhananjay Gokhale, Mumbai
11.45 am to 1.15 pm	Audit Planning & Documentation Significance	CA. Gautam Shah, Mumbai
1.30 pm to 2.00 pm	Lunch Break	
2.00 pm to 3.30 pm	Data Analytics for LFAR / IFCOFR	CA. Premnath D., Hyderabad
3.30 pm to 3.45 pm	Tea Break	
3.45 pm to 5.15 pm	Audit of (1) Agricultural Advances (2) Different types of loans (3) New Loan Products in New Era	CA. Chirag Baxi, Vadodara

11th March 2023, Saturday

8.45 am to 9.30 am	Registration and Fellowship Over Breakfast	
9.30 am to 11.00 am	Practical Aspects of Bank Branch Audit (1) Interest Subvention (2) Agriculture Advances (3) MOC	CA. Lokesh Gupta, Delhi
11.00 am to 12.30 pm	Audit under CBS Environment	CA. Kuntal P. Shah, Ahmedabad
12.30 pm to 1.15 pm	Lunch Break	
1.15 pm to 2.45 pm	Reporting under LFAR	CA. Vikram Gupte, Indore
2.45 pm to 3.00 pm	Tea Break	
3.00 pm to 4.30 pm	Panel discussion on Latest Regulatory Updates & Expectations from Bank Branch Auditors	Panel: CA. Anand Sharma, CSA, SBI CA. Vikram Gupte, Indore

Venue: Hotel Crown Plaza Ahmedabad, Shapath V, S. G. Highway, Ahmedabad

Team Ahmedabad

CA. (Dr.) Anjali Choksi
Chairperson

CA. Abhinav Malaviya
Secretary



Registration Fees:

₹ 1200 + GST Per Member till 06-03-2023, Thereafter, ₹ 1500 + GST Per Member

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Event Partner



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CA n and ABLE

An AMTS bus driver's daughter cracks CA Foundation exam; two friends, one a son of a milkman and other a son of a grocer, crack exam together

Ahmedabad Mirror Bureau | The Gujarat Mirror | Ahmedabad Bureau

I have seen a lot of success stories that give hope to many to take up competitive exams and do well. So when a girl who studied in the CA class in her 10th standard, or a bus driver's daughter who studied the grade in the prestigious exam, or a bunch of bright friends studied together and passed the tough exam in their first attempt, these students have scripted truly inspirational tales.

CONTINUED ON PAGE 4

THE TIMES OF INDIA, AHMEDABAD
SATURDAY, FEBRUARY 4, 2023

Success rate 37.9% in A'bad

Ahmedabad: The Institute of Chartered Accountants (ICAI) on Wednesday announced the results of its CA Foundation course exam conducted in December 2022. The success rate of ICAI's Ahmedabad chapter in this exam was 37.9%, higher than the national success rate of 28.25%, the results showed.

CA FOUNDATION EXAM

A statement from ICAI said 1,071 candidates had taken the December exam, of whom 398 succeeded. Nationally, 128,015 students took the exam and 48,666 cleared it. The Ahmedabad chapter's success rate last year was 35.6%, which rose this year as the pandemic effect lessened, the ICAI statement said.

વેસ્ટર્ન રાઇઝસ

8

સાતિયાર, તા. ૪ ફેબ્રુઆરી, ૨૦૨૩

સીએ ફાઉન્ડેશનનું અમદાવાદનું ૩૭.૯૦ ટકા પરિણામ આવ્યું

(એનઆઈ) અમદાવાદ, ૩ ફેબ્રુઆરી: આઈસીઆઈઆઈ (આઈસીઆઈઆઈ) દ્વારા ડિસેમ્બર, ૨૦૨૨માં યોજાયેલી આઈસીઆઈઆઈ (સીએ) ફાઉન્ડેશનની પરીક્ષાના પરિણામો આજે જાહેર કરવામાં આવ્યા છે. આઈસીઆઈઆઈના અમદાવાદ શાખાનાં ચેરમેન સીએ. જિજ્ઞાસુ શાહે સીએ ફાઉન્ડેશન પરીક્ષાનાં પરિણામો અમદાવાદ કેન્દ્ર અને માહિતી આપતા જણાવ્યું હતું કે, ડિસેમ્બર ૨૦૨૨માં યોજાયેલી આઈસીઆઈઆઈ અમદાવાદનાં કુલ ૩૯૮૫ વિદ્યાર્થીઓને પરીક્ષા આપી હતી. જેમાંથી ૧૩૭૩ વિદ્યાર્થીઓ પાસ થયા છે, જે ૩૪.૬૦% સુધારે છે. અમદાવાદનાં ૧,૨૨,૦૧૫ વિદ્યાર્થીઓને પરીક્ષા આપી હતી જેમાંથી ૪૬,૮૬૪ વિદ્યાર્થીઓ પાસ થયા છે, જે ૨૮.૧૫% છે. આમ, અમદાવાદ કેન્દ્રનું પરિણામ ૩૭.૯૦% જેટલું છે. આ વર્ષે ચેરમેન શાહે જણાવ્યું છે અને અમદાવાદ કેન્દ્રનાં ચેરમેન શાહે જણાવ્યું છે. આ પરિણામો જાહેર કરે છે કે સીએ ફાઉન્ડેશન પરીક્ષામાં વિદ્યાર્થીઓએ સુધારો કરીને અમદાવાદ કેન્દ્રને સફળતા મેળવી શક્યા છે.

ક્રમ	વિદ્યાર્થીનું નામ	પાસ
૦૧	જયેશભાઈ રાજીવ	૨૬.૨૫ / ૪૦.૦૦
૦૨	અમર પટેલ	૨૬.૫૫ / ૪૦.૦૦
૦૩	ચિત્રુષ પટેલ	૨૬.૭૫ / ૪૦.૦૦
૦૪	કિશ્મી શાહ	૨૬.૭૫ / ૪૦.૦૦
૦૫	સાંનિકા શાહ	૨૬.૭૫ / ૪૦.૦૦
૦૬	સાંનિકા શાહ	૨૬.૭૫ / ૪૦.૦૦
૦૭	સિદ્ધાંત	૨૬.૭૫ / ૪૦.૦૦
૦૮	સિદ્ધાંત	૨૬.૭૫ / ૪૦.૦૦
૦૯	સિદ્ધાંત	૨૬.૭૫ / ૪૦.૦૦
૧૦	સિદ્ધાંત	૨૬.૭૫ / ૪૦.૦૦
૧૧	સિદ્ધાંત	૨૬.૭૫ / ૪૦.૦૦

પત્રિકા અહમદાબાદ પ્રાઇમ 02

ઓટો-ઈમ્પ્રોવ્ડ ચાલક, બ્યૂટીફૂલ સંચાલિકા કે બેટ-બેટિંગો ને પાઈ સફલતા સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ



૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

પુસ્તકો પાઠ્ય કોરસ ને મિત્રી મદદ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

બ્યૂટીફૂલ સંચાલિકા કે બેટ-બેટિંગો ને પાઈ સફલતા. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

ઓટો-ઈમ્પ્રોવ્ડ ચાલક, બ્યૂટીફૂલ સંચાલિકા કે બેટ-બેટિંગો ને પાઈ સફલતા. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

CityLife

C.A. ફાઉન્ડે. કિસ્કર કરતાર વિદ્યાર્થીઓએ સફળતાનો શ્રેય પેટેન્ટ્સ અને ભાઈને આપ્યો

૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

પ્રભાત

આઈસીઆઈઆઈ દ્વારા ડિસેમ્બર ૨૦૨૨માં યોજાયેલી સીએ ફાઉન્ડેશન પરીક્ષાનું પરિણામ જાહેર

૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

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JAI HIND - AHMEDABAD

12 SATURDAY • 4-2-2023

૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.

૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ. ૨૦૨૨ ની નીચી પાઈ સફલતા અમદાવાદનાં સીએ ફાઉન્ડેશન પાસ કરને વાલે વિદ્યાર્થી બોલે; મૉક ટેસ્ટ, રિવિજન મહત્વપૂર્ણ.



નવો કોર્સ મંજૂર ન થતાં CAM નોવેમ્બરમાં લેવાનારી પરીક્ષા જૂના પ્રમાણે જ લેવાશે

અમદાવાદ, ૧૧-૦૨-૨૦૨૩

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

JAHIND - AHMEDABAD

02 SATURDAY - 11-2-2023

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનનો શિલાન્યાસ થયો

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

પ્રજ્ઞા

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનનો શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

સુપ્રભાત સૌરાષ્ટ્ર

DT: 11-02-2023 • SATURDAY

ICSI અમદાવાદના આઈકોનિક ભવનનો શિલાન્યાસ

આઈસીએઆઈના ભવનમાં નોલેજ અપડેશન પૂરા પડાશે

અમદાવાદ, ૧૧-૦૨-૨૦૨૩

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

સ્ટાન્ડર્ડ હેરાલ્ડ

Standard Herald

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનનો શિલાન્યાસ થયો

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

SATELITE SAMACHAR Daily

Date : 11-02-2023, Saturday

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનનો શિલાન્યાસ થયો

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

આઈસીએઆઈ અમદાવાદના આઈકોનિક ભવનમાં આઈકોનિક શિલાન્યાસ થયો.

ICAI's new building will be ready by year end

ICAI's new building will be ready by year end

ICAI's new building will be ready by year end

ICAI's new building will be ready by year end



राष्ट्रमन्त्र पत्रिका आइसीएआई के अध्यक्ष बने अनिकेत तलाटी

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।



प्रभात ता. 13-2-2023, सोमवार

CA अनिकेत तलाटी ICAI ना प्रमुख तरीके चूंटया

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।



लोड अकाउंट्स ICAI ना प्रमुख तरीके CA अनिकेत तलाटी चूंटया

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।



12 MONDAY - 13-2-2023

सोधी नानी वये प्रमुख बननार भीछ व्यक्ति ICAI ना प्रमुख पढे सीअे अनिकेत तलाटीनी वरणी पिता सुनील तलाटी पछ प्रमुख रही चूक्या छे

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।



JAIHIND - AHMEDABAD

12 MONDAY - 13-2-2023

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।



City AhmedabadMirror

City's Aniket Talati elected ICAI Prez

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

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गुजरात वैभव अहमदाबाद, सोमवार, 13 फरवरी, 2023

अनिकेत तलाटी बने द इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया के राष्ट्रीय अध्यक्ष

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

मानवमित्र सोमवार, 13 फरवरी 2023

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।

अनिकेत तलाटी, 34 वर्षीय, जो 2019-20 में प्रथम बार आईसीएआई के अध्यक्ष चुने गए थे, उन्हें 2023-24 में फिर से अध्यक्ष चुना गया है।





ગાંધીનારસમાચાર

તા. ૧૮-૨-૨૦૨૩, શનિવાર



આઈસીએઆઈ અમદાવાદને દેશની શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ

અમદાવાદ, તા.૧૭ ફેબ્રુઆરી: આઈસીએઆઈ (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ રિજીસ્ટ્રીની શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ પ્રાપ્ત થયો છે. આ પ્રસંગે અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ (ડો) અંજલિ ચોકસી જણાવ્યું હતું કે અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ પ્રાપ્ત થયો છે.

અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસી

ICAI- અમદાવાદના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસી

અમદાવાદ બ્રાન્ચના ૬૨ વર્ષના ઇતિહાસમાં પ્રથમ મહિલા ચેરપર્સન થઈ રહી છે.

આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો. આ પ્રસંગે અંજલિ ચોકસી જણાવ્યું હતું કે આ એવોર્ડ પ્રાપ્ત થવાનો અમદાવાદ બ્રાન્ચને ખૂબ ગૌરવ થયો છે.

WEDNESDAY - 22-02-2023

WIRC એક ઇન્ડિયાની અમદાવાદ શાખાના નવા સભ્યો યુદ્ધ ICAIની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ (ડો) અંજલિ ચોકસી

અમદાવાદ, તા.૧૭ ફેબ્રુઆરી: આઈસીએઆઈ (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ રિજીસ્ટ્રીની શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ પ્રાપ્ત થયો છે.

આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો. આ પ્રસંગે અંજલિ ચોકસી જણાવ્યું હતું કે આ એવોર્ડ પ્રાપ્ત થવાનો અમદાવાદ બ્રાન્ચને ખૂબ ગૌરવ થયો છે.

ગુજરાત મેઈલ

08

સંજ્ઞા, 21 ફેબ્રુઆરી, 2023

ICAI (અમદાવાદ)નાં પ્રથમ મહિલા ચેરપર્સન ચૂંટાયા ચેરપર્સન બન્યા સીએ (ડો) અંજલિ ચોકસી

અમદાવાદ, તા.૧૭ ફેબ્રુઆરી: આઈસીએઆઈ (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ રિજીસ્ટ્રીની શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ પ્રાપ્ત થયો છે.



આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો.

આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો.

City Today Daily

બુધવાર, તા. ૨૨-૦૨-૨૦૨૩

આઈસીએઆઈની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ અંજલિ ચોકસી

અમદાવાદ, તા.૧૭ ફેબ્રુઆરી: આઈસીએઆઈ (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ રિજીસ્ટ્રીની શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ પ્રાપ્ત થયો છે.

અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસી

આઈસીએઆઈની અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ



આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો.

ગાંધીનારસમાચાર

તા. ૨૨-૨-૨૦૨૩, બુધવાર

ICAI ની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ (ડો) અંજલિ ચોકસી ચૂંટાયા



આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો.

સંદેશ

SATURDAY 18.02.2023

આઈસીએઆઈની અમદાવાદ બ્રાન્ચને શ્રેષ્ઠ બ્રાન્ચનો એવોર્ડ એનાયત થયો



આઈસીએઆઈના પ્રથમ મહિલા ચેરપર્સન તરીકે અંજલિ ચોકસીની શોભા યજ્ઞમાં તેમણે ભાગ લીધો હતો.



યુવા-શિક્ષણ-રોજગાર

વિલ્ડ ૭૪૨૬૨, અમદાવાદ, બુધવાર, ૨૨ ફેબ્રુઆરી, ૨૦૨૩

સીએઈસ્ટિટ્યૂટનાં પ્રથમ મહિલા ચેરપર્સન ડૉ.અંજલિ ચોકસી બન્યાં

એજીકેસીએચીટી: અમદાવાદ



અમદાવાદ શાખાના ૬૨ વર્ષના

ઈતિહાસમાં પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ. ડૉ. અંજલિ ચોકસી ચૂંટાઈ આવી છે. આ ઉપરાંત વાઈસ ચેરપર્સન તરીકે સીએ સુનિલ સંઘવી, સેક્રેટરી તરીકે સીએ અમિનવ માલવિયા અને ટ્રેઝરર તરીકે સીએ રિંકેશ શાહ ચૂંટાઈ આવ્યા છે.

Ahmedabad Mirror 2
Thursday, February 23, 2023

A'bad branch of WIRC, ICAI gets 1st women head

Dr Anjali Choksi becomes first woman to chair the organisation in its 62-year history; Sunil Sanghvi elected as vice-chairperson

Ahmedabad Mirror Bureau
ahmedabadmirror@gmail.com
TWEETS @ahmedabadmirror

Dr Anjali Choksi has created history by becoming the first woman chairperson of the Ahmedabad Branch of the Western Indian Regional Council (WIRC) of ICAI in the 62 year of its existence. The Ahmedabad branch is the second largest ICAI branch in India with over 14,500 members and 1,000 students.



(L to R) CA Bhikash Shah, CA Kishore Malviya, CA (Dr) Anjali Choksi, Arvind Talati and CA Sunil Sanghvi and CA Purushottam Khundwani

Dr Choksi, a CA firm got elected to the body in 2019 as Managing Committee Member. She along with her husband Bhikash Choksi, another CA, are the founders who due to have held the post of chairperson. She was the chairperson in the post 2016-19 Dr Choksi's appointment comes as the ICAI enters its 75th year of existence. Recently, the president of ICAI, CA Anil Talati, at the Ahmedabad Branch had the distinction of being the youngest to hold the post.

Sunil Sanghvi has been elected as the vice-chairperson. Arvind Talati, CA Kishore Malviya and CA Purushottam Khundwani are the members.

The action plan for the year includes a 10% reduction in coaching fees for girl students of the branch, a Women's Day event, a portal, a library drive, installing sound system among the members and completion of the new ICAI building and other philanthropic activities.

SATELITE SAMACHAR Daily

Date : 24-02-2023, Friday

ICAIની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ (ડૉ) અંજલિ ચોકસી ચૂંટાયા

અમદાવાદ: ICAIની અમદાવાદ શાખાને વર્ષ ૨૦૨૩-૨૪ માટે નવા પદાધિકારીઓની જાહેરાત કરી છે. અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ (ડૉ) અંજલિ ચોકસી, વાઈસ ચેરપર્સન તરીકે સીએ સુનિલ સંઘવી, સેક્રેટરી તરીકે સીએ અમિનવ માલવિયા અને ટ્રેઝરર તરીકે સીએ રિંકેશ શાહ ચૂંટાયા છે.



આ પ્રસંગે અમદાવાદ શાખાનાં ચેરપર્સન ડૉ. અંજલિ ચોકસી જણાવ્યું હતું કે આ વર્ષ અમદારી રીમ માટે એક અદ્ભુત વર્ષ છે કારણકે, ICAIના અસ્તિત્વના ૭૫મા વર્ષમાં પ્રવેશ કરી રહ્યાં છે. ICAIના યુનિયન પ્રેસિડન્ટ સીએ અમિનવ માલવિયા તરફથી અને ICAIના ઈન્સ્ટિટ્યૂટના વીસ સીએ યુવા પ્રેસિડન્ટ ડૉ. ડૉ. અંજલિ ચોકસીને ચુકાવ જણાવ્યું હતું કે રીમ

તરીકે અમદારી વર્ષે આ વર્ષ માટે પણ એજન્ડા છે. જે પૈકી ચર્ચ સ્ટુડન્ટ્સ માટે શાખાની કોચિંગ ફીમાં ૧૦% નો ઘટાડો કરવો, વુમન ક્લબની સ્થાપના જોઈએ, વૈદ્ય પ્રોજેક્ટના અમલમાં લાગુ કરવો અને ડેલી આદત અચવાવવી તે અમારી મહત્વતાની વસ્તુ છે. આ શિવાય ICAI ની નવી ICONIC ઇન્સ્ટિટ્યૂટના અમારા ડિસ્ટેન્સ પ્રીમ પ્રોજેક્ટની પુરવઠા, શાખાના સભ્યો અને વિદ્યાર્થીઓમાં સંગઠન કલ્ચર કેળવવું, નવી ઉભરતી તકનીકો વેતુ માટે સેવિનાર યોજના, નાણાકીય અને કર સાક્ષરતા ડ્રાઈવ (એડવાર્ડઝરી અને સેવિ ડેક) તથા સોસાયટી માટે પરોપકારી પ્રવૃત્તિઓ હાથ આપશે.

SANDESH 05

WEDNESDAY, 22-02-2023

ICAIની અમદાવાદ શાખામાં વિદ્યાર્થીનીઓની ફીમાં ૧૦ ટકાનો ઘટાડો કરાશે

અમદાવાદ: ICAIની અમદાવાદ શાખામાં આગામી રિવર્સમાં વિદ્યાર્થીનીઓની ફીમાં ૧૦ ટકાનો ઘટાડો કરવામાં આવશે અને વુમન ક્લબની સ્થાપના જોઈએ, વૈદ્ય પ્રોજેક્ટ ચાલુ કરવામાં આવશે તેવી શાખાના નવ નિયુક્ત મહિલા ચેરમેને જાહેરાત કરી હતી. ICAIના ઈન્સ્ટિટ્યૂટના અમદાવાદ શાખાના ૬૨ વર્ષના ઈતિહાસમાં પ્રથમ મહિલા ચેરપર્સન તરીકે CA ડૉ.અંજલિ ચોકસીની નિયુક્તિ કરવામાં આવી છે. નવ નિયુક્ત મહિલા ચેરપર્સ અંજલિ

ચોકસીએ જણાવ્યું હતું કે, ICAIની શાખાસ્તુરી વિસ્તાર પાને નિર્ધારિત થનાર નવી આઈકોનિક પ્રિસિડન્ટી ક્લબગૌરી ઝડપથી પૂર્ણ કરવામાં આવશે. વર્ષ દરમિયાનના અન્ય એજન્ડાઓ અને વિદ્યાર્થીઓમાં સંગઠન કલ્ચર કેળવવું, નવી ઉભરતી તકનીકો વેતુ માટે સેવિનાર યોજના, નાણાકીય અને કર સાક્ષરતા ડ્રાઈવ (એડવાર્ડઝરી અને સેવિ ડેક) તથા સોસાયટી માટે પરોપકારી પ્રવૃત્તિઓ હાથ પકડવામાં આવશે.

ન્યૂઝ લાઈન સીધા સમાચાર

તા. ૨૨-૦૨-૨૦૨૩ બુધવાર

આઈસીએઆઈની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ અંજલિ ચોકસી

વાઈસ ચેરપર્સન તરીકે સીએ સુનિલ સંઘવી, સેક્રેટરી તરીકે સીએ અમિનવ માલવિયા અને ટ્રેઝરર તરીકે સીએ રિંકેશ શાહ ચૂંટાયા

અમદાવાદ, તા. ૨૧ આઈસીએઆઈની અમદાવાદ શાખાએ વર્ષ ૨૦૨૩-૨૪ માટે નવા પદાધિકારીઓની જાહેરાત કરી છે. અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ (ડૉ) અંજલિ ચોકસી, વાઈસ ચેરપર્સન તરીકે સીએ સુનિલ સંઘવી, સેક્રેટરી તરીકે સીએ અમિનવ માલવિયા અને ટ્રેઝરર તરીકે સીએ રિંકેશ શાહ ચૂંટાયા છે. અમદાવાદ શાખાના ૬૨ વર્ષના ઈતિહાસમાં સીએ ડૉ. અંજલિ ચોકસી પ્રથમ મહિલા ચેરપર્સન બન્યા છે. તેઓ ૨૦૧૯માં પ્રથમ વખત ચૂંટાઈ આવી હતા અને તેઓ તેમના પતિ સીએ નીરવ ચોકસી સાથે અમદાવાદમાં ચેરપર્સન તરીકે આ પદ સંભાળનાર પ્રથમ દંતી છે. આ પ્રસંગે અમદાવાદ શાખાનાં ચેરપર્સન સીએ ડૉ. અંજલિ ચોકસી જણાવ્યું હતું કે રીમ તરીકે અમારી પાસે આ વર્ષ માટે થણા એજન્ડા છે. જે પૈકી ચર્ચ સ્ટુડન્ટ્સ માટે શાખાની કોચિંગ ફીમાં ૧૦%નો ઘટાડો કરવો, વુમન ક્લબની સ્થાપના જોઈએ, વૈદ્ય પ્રોજેક્ટના અમલમાં લાગુ કરવો અને ડેલી આદત અચવાવવી તે અમારી મહત્વતાની વસ્તુ છે. આ શિવાય ICAI ની નવી ICONIC ઇન્સ્ટિટ્યૂટના અમારા ડિસ્ટેન્સ પ્રીમ પ્રોજેક્ટની પુરવઠા, શાખાના સભ્યો અને વિદ્યાર્થીઓમાં સંગઠન કલ્ચર કેળવવું, નવી ઉભરતી તકનીકો વેતુ માટે સેવિનાર યોજના, નાણાકીય અને કર સાક્ષરતા ડ્રાઈવ (એડવાર્ડઝરી અને સેવિ ડેક) તથા સોસાયટી માટે પરોપકારી પ્રવૃત્તિઓ હાથ આપશે.

Wednesday, 22 February, 2023



ICAIની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ (ડૉ) અંજલિ ચોકસી ચૂંટાયા

SUNVILLA SAMACHAR
SUNVILLA DAILY - AHMEDABAD

Date: 22-2-2023, Wednesday

આઈસીએઆઈની અમદાવાદ શાખાના પ્રથમ મહિલા ચેરપર્સન તરીકે સીએ અંજલિ ચોકસી

વાઈસ ચેરપર્સન તરીકે સીએ સુનિલ સંઘવી, સેક્રેટરી તરીકે સીએ અમિનવ માલવિયા અને ટ્રેઝરર તરીકે સીએ રિંકેશ શાહ ચૂંટાયા

અમદાવાદ: ICAIની અમદાવાદ શાખામાં આગામી રિવર્સમાં વિદ્યાર્થીનીઓની ફીમાં ૧૦ ટકાનો ઘટાડો કરવામાં આવશે અને વુમન ક્લબની સ્થાપના જોઈએ, વૈદ્ય પ્રોજેક્ટ ચાલુ કરવામાં આવશે તેવી શાખાના નવ નિયુક્ત મહિલા ચેરમેને જાહેરાત કરી હતી. ICAIના ઈન્સ્ટિટ્યૂટના અમદાવાદ શાખાના ૬૨ વર્ષના ઈતિહાસમાં પ્રથમ મહિલા ચેરપર્સન તરીકે CA ડૉ.અંજલિ ચોકસીની નિયુક્તિ કરવામાં આવી છે. નવ નિયુક્ત મહિલા ચેરપર્સ અંજલિ ચોકસીએ જણાવ્યું હતું કે, ICAIની શાખાસ્તુરી વિસ્તાર પાને નિર્ધારિત થનાર નવી આઈકોનિક પ્રિસિડન્ટી ક્લબગૌરી ઝડપથી પૂર્ણ કરવામાં આવશે. વર્ષ દરમિયાનના અન્ય એજન્ડાઓ અને વિદ્યાર્થીઓમાં સંગઠન કલ્ચર કેળવવું, નવી ઉભરતી તકનીકો વેતુ માટે સેવિનાર યોજના, નાણાકીય અને કર સાક્ષરતા ડ્રાઈવ (એડવાર્ડઝરી અને સેવિ ડેક) તથા સોસાયટી માટે પરોપકારી પ્રવૃત્તિઓ હાથ પકડવામાં આવશે.



Event in Images



Live Screening of Union Budget 2023-24



Seminar on Technical Analysis of Financial Bill By CA. (Dr.) Girish Ahuja on 03.02.2023



Union Budget-Technical Analysis of Finance Bill, 2023 by Sr. Adv. Saurabh Soparkar on 04.02.2023



Grand Welcome of CA. Aniket Talati - President ICAI on 13-02-2023





Seminar on Budget Analysis & ChatGPT on 06.02.2023



Lecture Meeting on Amrit Kaal Budget 2023 And Technology Tool For CA In Practice on 18.02.2023



Seminar on Motivational & Leadership on 19.02.2023



Seminar on Income Tax on 25.02.2023



Annual Meet on 19.02.2023





Change Over Ceremony on 20-02-2023



Felicitation & Members' Meet on 28-02-2023

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નૂતન નાગરિક સહકારી બેંક લિ.

મલ્ટી સ્ટેટ શિક્યુલ બેંક

સહકાર અમારો, સમૃદ્ધિ આપની.

નૂતન સમૃદ્ધિ

૩૬૪ દિવસની ચાપલ યોજના

સીનીયર
સીટીઝન માટે

8.75%
વાર્ષિક

જનરલ
પબ્લીક માટે

8.25%
વાર્ષિક

સહકાર અમારો,
સમૃદ્ધિ આપની.

હોમ લોન

• મહત્તમ રૂ. ૧.૫૦ કરોડ સુધી
• ૧૨૦ વૃત્તિકી - મહત્તમ ૧૨ વર્ષ
• ૪% ફિ-વોલન્ટ પેનલ્ટી
₹ (પ્રત્યેક લોન પર)

ડિપોઝિટ (વર્ષિક)
8.25%
Onwards

કાર લોન

• મહત્તમ રૂ. ૧૦ લાખ સુધી
• ૪% ફિ-વોલન્ટ પેનલ્ટી
• મહત્તમ ૩૬ મહિના
₹ (પ્રત્યેક લોન પર)

ડિપોઝિટ (વર્ષિક)
8.50%
Onwards

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• ક્રિપ્શનલ રાધા પેપરીઓ માટે
• મહત્તમ રૂ. ૨૦ લાખ સુધી
• ૪% ફિ-વોલન્ટ પેનલ્ટી
₹ (પ્રત્યેક લોન પર)

ડિપોઝિટ (વર્ષિક)
9.00%

પર્સનલ લોન

• કોલપલ સિક્યોરીટી વગર
₹ (પ્રત્યેક લોન પર)

ડિપોઝિટ (વર્ષિક)
13.00%



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"ICAI BHAWAN" 123, Sardar Patel Colony, Nr. Usmanpura Underbridge,
Naranpura, Ahmedabad-380014. Gujarat.
+91-79-6810 3989, 2768 0946, ahmedabad@icai.org,