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Dear Members,

We endeavour at Ahmedabad Branch that our members adapt new technology and learn more exciting things to grab the opportunities knocking on their doors. Keeping this in mind, we organised excel series to deep dive into the technology updation and learning. In GST, the tribunal will be formed soon. With keeping the same in mind, we had organised a moot court for the members to develop the art of court craft and skill set can be cultivated amongst us. Hon'ble Members from the CESTAT, Ahmedabad, were present to guide us and share their views on how to appear before the Hon'ble Tribunal.

As July started with CA Day Celebrations and we had organised cultural program as the mark of respect मातृभूमिं नुं सन्मान, मातृ संस्था द्वारा, मातृभाषा ना डेत थी During the same, we were able to acknowledge the contributions of our senior members to the profession. With their worthy hands, we felicitated Eminent Doctors for their help during the difficult times of the covid pandemic. In Flag Hoisting on CA Day, we were fortunate to have **CA. Bhargav Karia, Hon'ble Justice of Gujarat High Court** as a chief guest. **CA. Govindan Unni**, travelling from Kerala on cycle for "Swachh Bharat Sandesh Yatra", also joined us, and we congratulated him for his mammoth task. **CA. Surabhi Srivastava**, promoting "गर्व से कहो हम भारतीय हैं", also joined us, and we complimented her for this noble cause. We felicitated CGST Chief Commissioner on CA Day as it was GST day as well. We also enjoyed the Karaoke singing of members and students. It showcases hidden talent within us. Such events work as a stress reliever and hope members were able to work with pleasure instead of pressure during Income tax return filling season. We have again organised the cultural event on the eve of Independence day, i.e. 14th August 2022, as a mark of celebration of "Azadi Ka Amrut Mahotsav" jointly with Chartered Accountants' Association Ahmedabad. It is urged to book seats early to avoid any disappointments.

We need to focus on our physical health; during the celebrations in CA WEEK, we had a cyclothon where members and students join for the



Whats Inside???

Editorial 03
Direct Tax Updates 04
GST Updates 06

From the RBI 11
Excel in Excel 12
Motivational Story 14

Event in Images 15
Media Coverage 17
Upcoming Events 21



same. Health checkups were performed during CA Carnival in the morning in association with KD Hospital on CA Day. Our activities were not kept only for ourselves but for society as well. We collected used clothes, toys, stationery items etc., from members and students. The same was then distributed amongst the needy people to “share the happiness”. We organised a blood donation camp with Dr Jivraj Mehta Smarak Health Foundation. As our Vice President of ICAI **CA. Aniket Talati** informed that Financial & Tax Literacy Drive had been named वित्तीय ज्ञान ICAI का अभियान (Vitiyagyan ICAI ka Abhijan) to educate the Citizens of the country, we organised Financial and Tax Literacy seminar for the working women of SEWA, we did mega Tree plantation as a part of sustainable development jointly with Shashakt Foundation. With Anand Niketan, we organised a session on “bioscope to happy couple happy parent” to make our interpersonal relations stronger and with acceptance of the conflicts. If any of the members are associated with such social activities or groups then it is requested to connect with us, and we will be happy to join for the social activities or financial & tax literacy.

We were also able to learn about technical

aspects of the profession and organised a panel discussion on announcements of 47th GST Council Meeting, Marathon revision of ISA course, seminar on Audit quality & SA 700,705,706, discussion on the exposure draft of guidance note on tax audit, Seminar on section 194R and intricacies of section 44AB-44AD and Seminar on recent changes in GST.

We are glad to announce that from the Ahmedabad branch, 356 students are now members of the ICAI. Under the leadership of our CCM **CA. Purushottam Khandelwal** gave us immense pleasure to welcome and felicitate them. I heartily congratulate all the newly qualified chartered accounts and extend my regards to all the Rankers for their hard work!

It is said that “Success is not the key to happiness. Happiness is the key to success.” If you love what you are doing, you will be successful. With the cultivation of this attitude, we will win.

JayHind,

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



Ahmedabad Branch of WIRC of ICAI



संपर्क सेतु → CONNECT TO CHAIRPERSON

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“Always Happy to Help”
CA Bishan R. Shah
Chairperson,
Ahmedabad Branch of WIRC of ICAI

Members & Students of Ahmedabad Branch can take Benefit of the Initiative.



EDITORIAL



Respected Seniors and Friends,

Jai Hind!!
Cheers to 76th Independence Day of India to all the respected members and community of CA Fraternity. On this day, August 15 1947, India

became independent, and the British colonial rule ended. This day is extremely significant as it marks and reminds us of the contribution of our valiant freedom fighters who fought selflessly to attain freedom from colonial rule.

I also Congratulate my esteemed professional members for successful completion of Income Tax Return Season. I hope we all enjoyed this season and ensured compliance to law & regulation.

On the night of August 15 1947, the first Prime Minister of Independent India, Jawaharlal Nehru, said, "At the stroke of the midnight hour, India will awake to life and freedom when the world sleeps." These words aptly captured the struggle and happiness of newly independent India as it finally managed to free itself from the clutches of British rule. Jawaharlal Nehru's landmark speech 'tryst with destiny' has gone down in the annals of Independent India as a proud moment for Indians.



Before Independence, the requirement of an auditor was also there in the Companies Act, 1913. In that time auditors have need of a Certificate from the local government to act as an auditor, as the basic qualification. Later, in 1932, an Accountancy board was developed called as Indian Accountancy Board to advise the Governor General in Council of India on the points of Accountancy and the required conduct along with qualification standards of the

auditors. The Indian Accountancy Board held its first examination in the year 1933.

Along with the independence of Country, Auditors also got freedom from Local and State Level Laws and an autonomous body was formed under the Chartered Accountant Act in 1949 just before India became a Republic country on 1st July 1949.

Unlike other profession our CA profession is facing a lot of challenges due to frequent regulatory and technological changes, but our members converted those challenges into opportunities by updating their technical knowledge and professional skill. As a true partner in nation building ICAI and its members supported the government in the implementation of various regulations and programs.

For us, being the members of this institute, independence is freedom of thought and adherence to Confidentiality Integrity & Availability towards our profession, towards our Country.

On this occasion, I once again urge you to embrace change and be prepared for the future. In our capacity as Chartered Accountants, we can continuously mould ourselves to better serve the Nation so that the flags of our profession and country both keep flying high. Let us commit ourselves to the progress of the nation.

"A very Happy Independence Day to you all"

I also request to all the members who are willing to contribute for newsletter on any topic can share the same with us at newsletterabadicai@gmail.com. We will try to accommodate the same in our upcoming Newsletters.

'TOGETHER EVERYONE ACHIEVES MORE'
Stay Safe and Stay Happy!!
Happy learning!!

CA Samirkumar Chaudhary
Chairman, Newsletter Committee



Direct Tax Updates

Compiled by: CA Mohit R. Tibrewala

1. Circular no. 15, 16 and 17 – Condonation of delay for filing form no. 10BB, 10B, 9A and 10 for A.Y. 2018-19 and subsequent years.

In exercise of the powers conferred under section 119(2) of the Income-tax Act, 1961 (hereinafter referred to as 'Act'), the Central Board of Direct Taxes (CBDT) by Circular NO.2 /2020, 3/2020 and 19/2020 authorized the Commissioners of Income-tax to admit applications of Condonation of delay in filing Form No. 10BB, 10B, 9A and 10 for A Y 2018-19 or for any subsequent Assessment Years.

<https://www.incometaxindia.gov.in/communications/circular/circular-no-15-2022.pdf>

<https://www.incometaxindia.gov.in/communications/circular/circular-no-16-2022.pdf>

<https://www.incometaxindia.gov.in/communications/circular/circular-no-17-2022.pdf>

2. Notification no. 3/2022 dated 16.07.2022 - Specifying Forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix-II to be furnished electronically under sub-rule (1) and sub-rule (2) of Rule 131 of the Income-tax Rules, 1962.

Sr. No.	Form	Description
1.	3CEF	Annual Compliance Report on Advance Pricing Agreement
2.	10F	Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961
3.	10IA	Certificate of the medical authority for certifying 'person with disability', 'severe 3 10IA disability', 'autism', (cerebral palsy' and (multiple disability' for purposes of section 80DD and section 80U
4.	3BB	Monthly statement to be furnished by a Stock Exchange in respect of transactions in which client codes have been modified after registering in the system for the month of -
5.	3BC	Monthly statement to be furnished by a Recognized Association in respect of transactions in which client codes have been modified after registering in the system for the month of --
6.	10BC	Audit report under (sub-rule (1) of rule 17CA) of Income-tax Rules, 1962, in the case of an electoral trust
7.	10FC	Authorization for claiming deduction in respect of any payment made to any financial institution located in a Notified jurisdictional area.
8.	28A	Intimation to the Assessing Officer under section 210(5) regarding the Notice of demand under section 156 of the Income -tax Act, 1961 for payment of advance tax under section 210(3)/210(4) of the Act



Sr. No.	Form	Description
9.	27C	Declaration under sub-section (IA) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax
10.	58D	Report to be submitted by a public sector company, local authority or an approved 10 58D association or institution under clause (ii) of sub-section (5) of section 35AC of the Income-tax Act, 1961 to the National Committee on a notified eligible project or scheme
11.	58C	Report to be submitted under clause (ii) of sub-section (4) of section 35AC of the Income tax Act, 1961 to the National committee by an approved association or institution
12.	68	Form of application U/s 270AA(2) of the Income Tax Act, 1961

<https://www.incometaxindia.gov.in/communications/notification/notification-no-3-2022-systems.pdf>





GST Updates

Compiled by: CA. Parth Joshi

I. Key takeaways from 47th GST Council Meeting:

- **Provision for automatic revocation of suspension of registration** in cases where suspension of registration was done by the system under Rule 21A(2A) of CGST Rules for non-compliance in terms of clause (b) or clause (c) of sub-section (2) of section 29 i.e., continuous non-filing of specified number of returns, once all the pending returns are filed on the portal by the taxpayer.
- **Proposal for comprehensive changes in FORM GSTR-3B to be placed in public domain** for seeking inputs/suggestions of the stakeholders.
- The Council has decided to constitute a Group of Ministers to address various concerns raised by the States in relation to constitution of **GST Appellate Tribunal** and make recommendations for appropriate amendments in CGST Act.
- **Time period from 01.03.2020 to 28.02.2022 to be excluded** from calculation of the limitation period for filing refund claim by an applicant under section 54 and 55 of CGST Act, as well as for issuance of demand/ order (by proper officer) in respect of erroneous refunds under section 73 of CGST Act. Further, **limitation under section 73** for FY 2017-18 for issuance of order in respect of other demands linked with due date of annual return, to be extended till 30th September, 2023.
- **Waiver of requirement of mandatory registration under section 24(ix) of CGST Act for person supplying goods through ECOs**, subject to certain conditions.
- Composition taxpayers would be allowed to make intra-State supply through e-commerce operators subject to certain conditions.
- **Change in formula for calculation of refund under rule 89(5)** to take into account utilization of ITC on account of inputs and input services for payment of output tax on inverted rated supplies in the same ratio in which ITC has been availed on inputs and input services during the said tax period. This would help those taxpayers who are availing ITC on input services also.
- Amendment in rule 96 of the CGST Rules

has been recommended to provide for transmission of such IGST refund claims on the portal in a system generated FORM GST RFD-01 to the jurisdictional GST authorities for processing. This would result in expeditious disposal of such IGST refund claims, after due verification by GST officers, thus benefitting such exporters.

- **Exemption from filing annual return in FORM GSTR-9/9A for FY 2021-22 to be provided to taxpayers having AATO up to Rs. 2 crores.**
- Explanation 1 after rule 43 of CGST Rules to be amended to provide that there is no requirement of reversal of input tax credit for exempted supply of Duty Credit Scrips by the exporters.
- Amendment in CGST Rules to provide for **refund of unutilized Input Tax Credit on account of Export of Electricity**. Read more at -

[<https://pib.gov.in/PressReleaseDetailm.aspx?PRID=1838020>]

II. Important Notifications / Circulars / Orders / Instructions: Notification – Central Tax:

1. The Central Government on the recommendations of the Council has withdrawn the option of composition levy under section 10(1) of CGST Act w.e.f. 18.07.2022 for the supply of "Fly ash bricks; Fly ash aggregates; Fly ash blocks" by substituting the existing words "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks". [**Notification No. 16/2022-Central Tax, dated 13th July, 2022**] – Similar amendment under UTGST.

2. The Central Government on the recommendations of the Council has withdrawn the benefit of higher threshold limit of Rs. 40 lakhs for the purpose of registration under GST w.e.f. 18.07.2022 for the supply of "Fly ash bricks; Fly ash aggregates; Fly ash blocks" by substituting the existing words "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks". [**Notification No.**



15/2022-Central Tax, dated 13th July, 2022] – Similar amendment under UTGST.

3. The Central Government on the recommendations of the Council makes the Central Goods and Services Tax (Amendment) Rules, 2022 to further amend the Central Goods and Services Tax Rules, 2017. **[Notification No. 14/2022-Central Tax, dated 5th July, 2022]**

1. The Government on the recommendations of the Council, (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under subsection (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023; (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under subsection (9) of section 73 of the said Act, for recovery of erroneous refund; (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act. **[Notification No. 13/2022-Central Tax, dated 5th July, 2022]**

2. The Government on the recommendations of the Council seeks to extend the waiver of late fee for delay in filing FORM GSTR-4 for FY 2021-22 till 28.07.2022. **[Notification No. 12/2022-Central Tax, dated 5th July, 2022]**

3. The Government on the recommendations of the Council seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending June, 2022 till 31.07.2022. **[Notification No. 11/2022-Central Tax, dated 5th July, 2022]**

4. The Commissioner on the on the recommendations of the Council exempts the registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year. **[Notification No. 10/2022-Central Tax, dated 5th July, 2022]**

5. The Government hereby appoints the 5th

day of July, 2022, as the date on which the provisions of clause (c) of section 110 and section 111 of the Finance Act, 2022 (6 of 2022) shall come into force. **[Notification No. 9/2022-Central Tax, dated 5th July, 2022]**

Notification – Central Tax (Rate):

1. The Central Government on the recommendations of the Council has withdrawn exemption on supply of goods to certain institutions as provided by Notification No. 45/2017-Central Tax (Rate), dated 14th November, 2017, w.e.f. 18th July, 2022. **[Notification No. 11/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

2. The Central Government on the recommendations of the Council has provided an option to levy concessional GST rate of 6% on the intra-state supply of "Fly ash bricks; Fly ash aggregates; Fly ash blocks" without ITC, w.e.f. 18th July, 2022 by substituting the existing words "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks". **[Notification No. 10/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

3. The Central Government on the recommendations of the Council has amended Notification No. 5/2017-Central Tax (Rate) dated the 28th June, 2017 relating to notified supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed where rate of tax on input is higher than rate of tax on output supplies of such goods. The changes proposed by said notification are applicable w.e.f. 18th July, 2022, except otherwise specified. **[Notification No. 9/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

4. The Central Government on the recommendations of the Council has amended Notification No. 3/2017-Central Tax (Rate) dated the 28th June, 2017 relating to concessional CGST rate for intra-state supplies of goods to specified petroleum & other explorations & productions under various schemes. In the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry "6%" has been substituted against "2.5%". The changes proposed by said notification are applicable w.e.f. 18th July, 2022, except



otherwise specified. **[Notification No. 8/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

5. The Central Government on the recommendations of the Council has amended the Master Exemption Notification – Goods (Notification No. 2/2017-Central Tax (Rate) dated the 28th June, 2017). The exemption changes proposed by said notification are applicable w.e.f. 18th July, 2022, except otherwise specified. **[Notification No. 7/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

6. The Central Government on the recommendations of the Council has amended the Master Rate Notification – Goods (Notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017). The rate changes proposed by said notification are applicable w.e.f. 18th July, 2022, except otherwise specified. **[Notification No. 6/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

7. The Central Government on the recommendations of the Council has amended the Master Reverse Charge Notification – Services (Notification No. 13/2017-Central Tax (Rate) dated the 28th June, 2017). The changes relating to reverse charge proposed by said notification are applicable w.e.f. 18th July, 2022, except otherwise specified. **[Notification No. 5/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

8. The Central Government on the recommendations of the Council has amended the Master Exemption Notification – Services (Notification No. 12/2017-Central Tax (Rate) dated the 28th June, 2017). The exemption changes proposed by said notification are applicable w.e.f. 18th July, 2022, except otherwise specified. **[Notification No. 4/2022-Central Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.**

9. The Central Government on the recommendations of the Council has amended the Master Rate Notification – Services (Notification No. 11/2017-Central Tax (Rate) dated the 28th June, 2017). The rate changes proposed by said notification are applicable w.e.f. 18th July, 2022, except otherwise specified. **[Notification No. 3/2022-Central**

Tax (R), dated 13th July, 2022] – Similar amendment under IGST and UTGST.

Circulars:

1. The Central Board of Indirect Taxes and Customs has withdrawn Circular No. 106/25/2019-GST dated 29.06.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the CGST Rules, 2017 w.e.f. 01.07.2019, for refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange. **[Circular No. 176/08/2022-GST dated 6th July, 2022]**

2. The Central Board of Indirect Taxes and Customs has issued clarification on manner of filing refund of unutilized ITC on account of export of electricity. **[Circular No. 175/07/2022-GST dated 6th July, 2022]**

3. The Central Board of Indirect Taxes and Customs has issued clarification on prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A. **[Circular No. 174/06/2022-GST dated 6th July, 2022]**

4. The Central Board of Indirect Taxes and Customs has issued clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification. **[Circular No. 173/05/2022-GST dated 6th July, 2022]**

5. The Central Board of Indirect Taxes and Customs has issued clarifications on (i) refund claimed by the recipients of supplies regarded as deemed export; (ii) interpretation of section 17(5) of the CGST Act; (iii) prerequisites provided by employer to the employees as per contractual agreement; and (iv) utilisation of the amounts available in the electronic credit ledger and the electronic cash ledger for payment of tax and other liabilities. **[Circular No. 172/04/2022-GST dated 6th July, 2022]**

6. The Central Board of Indirect Taxes and Customs has issued clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices. **[Circular No. 171/03/2022-GST dated 6th July, 2022]**



7. The Central Board of Indirect Taxes and Customs has issued clarification on mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-1. [**Circular No. 170/02/2022-GST dated 6th July, 2022**]

Orders:

1. The Central Board of Indirect Taxes and Customs has authorised the Principal Director General/ Director General of Directorate General of Analytics and Risk Management (DGARM), CBIC, New Delhi to exercise the functions under clause (c) of sub-rule (4) of rule 96 of the CGST Rules, throughout the territory of India. [**Order No. 1/2022-GST dated 21st July, 2022**]

▪ III. GST Portal Related Updates:

1. **Advisory on Upcoming Changes in GSTR-3B:** The Government vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 has notified few changes in Table 4 of Form GSTR-3B requiring taxpayers to report information on ITC correctly availed, reversal thereof and declaring ineligible ITC in Table 4 of GSTR-3B. The notified changes in Table 4 of GSTR-3B are being implemented on the GST Portal and will be available shortly. Until these changes are implemented on the GST Portal, taxpayers are advised to continue to report their ITC availment, reversal of ITC and ineligible ITC as per the current practice. [<https://www.gst.gov.in/newsandupdates/>]

2. **Introducing new Table 3.1.1 in GSTR-3B for reporting supplies u/s 9(5):** According to section 9(5) of CGST Act, 2017, Electronic Commerce Operator (ECO) is required to pay tax on supply of certain services notified by the government such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO. For reporting of such supplies a new Table 3.1.1 is being added in GSTR-3B as per Notification No. 14/2022 – Central Tax dated 05th July, 2022 wherein both ECOs and registered persons can report their supplies made under section 9(5) r e s p e c t i v e l y . [<https://www.gst.gov.in/newsandupdates/>]

3. **Implementation of mandatory**

mentioning of HSN codes in GSTR-1: Vide Notification No. 78/2020 – Central Tax dated 15th October, 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in Table-12 of GSTR-1 on the basis of their Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST P o r t a l . [<https://www.gst.gov.in/newsandupdates/>]

4. **Removal of negative balance in cash ledgers of some composition taxpayers:** Due to the reversal of amount in the cash ledger of some composition taxpayers, the balance in the cash ledgers had become negative. The government has now decided that the negative balance in the cash ledgers of such taxpayers should be nullified. Accordingly, the negative balance has been nullified. All such taxpayers have been informed through email also. [<https://www.gst.gov.in/newsandupdates/>]

▪ IV. Important Judicial Pronouncements:

1. **The Supreme Court has directed Goods and Service Tax Network (GSTN) to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 1-9-2022 to 31-10-2022 for all the taxpayers. Also, GSTN has to ensure that there are no technical glitch during the said time and thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger:**

Issue/Facts: The Revenue filed SLP before the Supreme Court as various High Courts had allowed writ petitions filed by the registered taxpayers seeking directions to avail Transitional Credit beyond statutory time limit.

Held: (i) Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022. (ii) Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been



decided by Information Technology Grievance Redressal Committee (ITGRC). (iii) GSTN has to ensure that there are no technical glitch during the said time. (iv) The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned. (v) Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger. (vi) If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.

Case: Union of India v. Filco Trade Centre Pvt. Ltd. & ANR. – [2022] – Hon'ble SC – SLP No. 32709-32710/2018

1. High Court sets aside CBIC Circular clarifying annuity paid as deferred payment for construction and maintenance of road is not exempted as it overrides exemption granted through notifications treating annuity on par with toll charges and exempting both:

Issue/Facts: Annuity is paid as consideration for construction and maintenance of road by highway authorities. GST Council in its 22nd meeting held in 2017 had recommended exemption to annuity received as consideration for construction and maintenance of road. CBIC

issued two notifications whereby annuity paid for providing service by way of access to a road or bridge including annuity received for construction and maintenance of road/bridge is exempted. GST Council in 43rd meeting held in 2021 recommended issuance of clarification that annuity paid as deferred payment for construction of roads / highways was not exempted unlike tolls or annuity in lieu of tolls. CBIC issued circular clarifying that access to road or bridge falling under SAC 9967 is exempted but construction of road classifiable under SAC 9954 is not exempted.

Held: Toll charges collected by concessionaires for construction and maintenance are exempted. Annuity is paid to concessionaires in lieu of toll charges. GST Council's initial recommendation and notifications issued pursuant thereto treat annuity on par with toll charges and exempt both. Impugned circular is contrary to and overriding the notifications. Fresh notification has to be issued to amend earlier notifications in order levy GST on annuity and not a circular. Impugned circular is bad in law and is set aside.

Case: DPJ Bidar - Chincholi (Annuity) Road Project (P.) Ltd. v. Union of India – [2022] – Hon'ble Karnataka HC – WP No. 22250 of 2021 C/W and 7233 of 2022 (T-Res)





From the RBI

Complied by CA. Mayur Modha



भारतीय रिज़र्व बैंक RESERVE BANK OF INDIA

In the month of July-22, 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
6.07.2022	RBI/2022-2023/82 DOR. SOG (SPE).REC.No 53/13.03.000/2022-2	All Banks	Master Direction on Interest Rate on Deposits - Foreign Currency (Non-resident) Accounts (Banks) Scheme [FCNR(B)] and Non-Resident (External) Rupee (NRE) Deposit banks are advised that with effect from July 07, 2022, the interest rate ceiling applicable to FCNR (B) deposits is being temporarily withdrawn for incremental FCNR (B) deposits mobilized by banks for the period until October 31, 2022. The above relaxation shall not be applicable to Ordinary Non-Resident (NRO) Deposits.
26.7.2022	RBI/2022-2023/93 DOR.CRE.REC.56/13.05 .000/2022-23	All Primary (Urban) Co-operative Banks	Board approved Loan Policy – Management of Advances – UCBs, In order to ensure that the loan policy reflects approved internal risk appetite and remains in alignment with the extant regulations, it is advised that the loan policy of the bank shall be reviewed by the Board at least once in a financial year.

15TH AUGUST
INDEPENDENCE DAY





Excel in Excel

Compiled by: CA. CS. Hemlata Dewnani

Image Lookup

It can be used in Admit cards, Identity cards, Projects, Machine List, Brochures etc. We will just Select the name from Drop Down and image will be available Automatic from the Data Source.

There are four parts to creating this picture lookup in Excel:

1. Getting the data set ready.
2. Creating a drop-down list to show item names (club names in this example).
3. Creating a Named Range
4. Creating a Linked Picture.

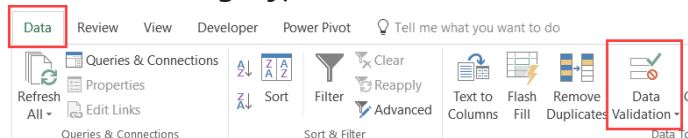
Let's go through these steps in detail now.

Getting the data ready

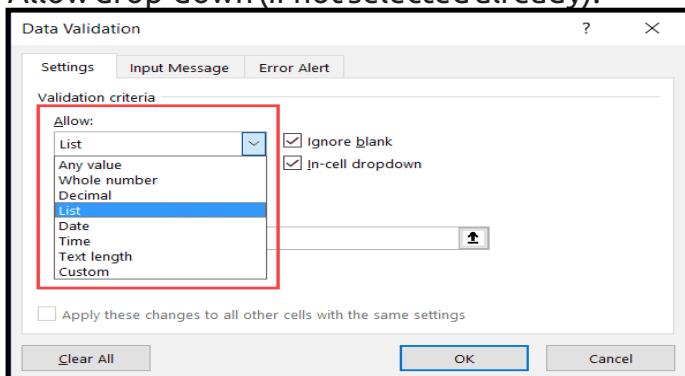
1. Have the names of all the items (team names) in a column.
2. In the adjacent column, insert the picture for the item (club logo in this example). Make sure the logos fit nicely within the cell. You can resize the images so that these are within the cell, or you can expand the cells.

Creating the Drop-down list

1. Select the cell in which you want the drop-down (E3 in this example).
2. Click the Data tab
3. Click on the Data Validation option (it's in the data tools category).

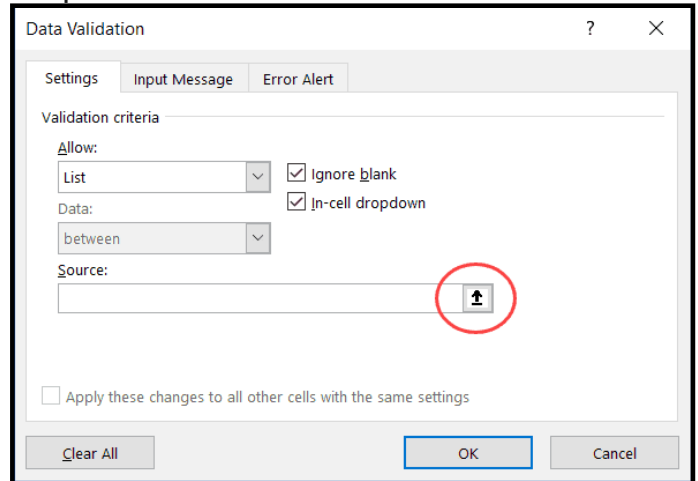


4. In the Data Validation dialog box, within the Settings tab, make sure List is selected in the Allow drop-down (if not selected already).



5. In the Source field, click on the upward-pointing arrow icon. This will allow you to select the cells in which you have the list for the

dropdown.



6. Select the range that has the club names (B3:B22 in this example).
7. Hit Enter.
8. Click OK.

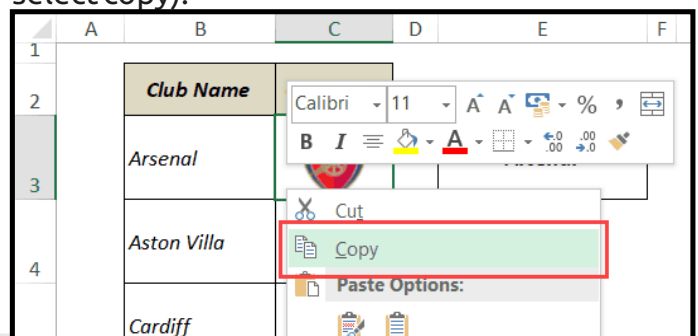
The above steps would give you a drop-down list in cell E3.



Creating a Linked Picture

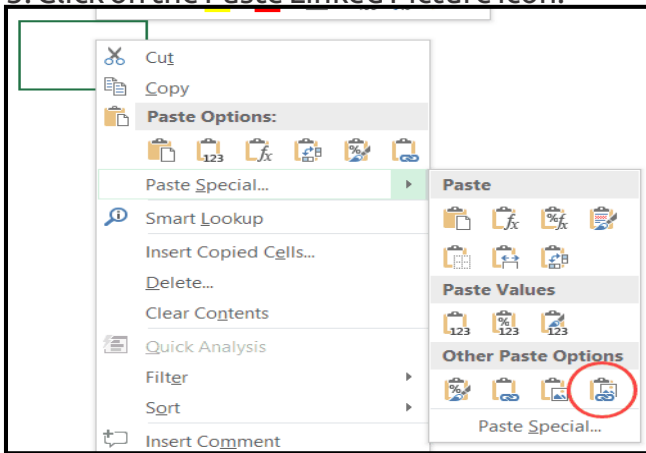
In this part, we create a linked picture using any of the existing images/logos.

- Here are the steps to create a linked picture:
1. Select any cell that has the logo. Make sure you have selected the cell, not the logo/image.
 2. Copy the cell (use Control + C or right-click and select copy).





3. Right-click on the cell where you want to get the linked picture (it can be any cell as we can adjust this later).
4. Go to the Paste Special option and click on the small right-pointing arrow to get more options.
5. Click on the Paste Linked Picture icon.



The above steps would give you a linked picture of the cell that you copied. This means that if any changes happen in the cell that you copied, it will also be reflected in the linked picture).



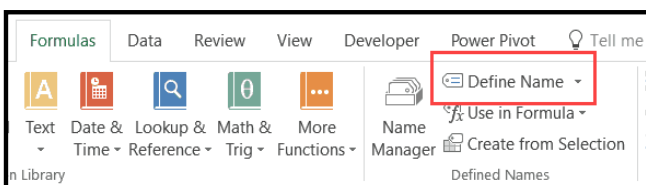
In the above image, since I copied the cell C3 and pasted a linked picture. Note that this is not connected to the drop down as of now. Also, when you paste the linked picture, it creates an image. So you can move it anywhere in the worksheet.

Creating a Named Range

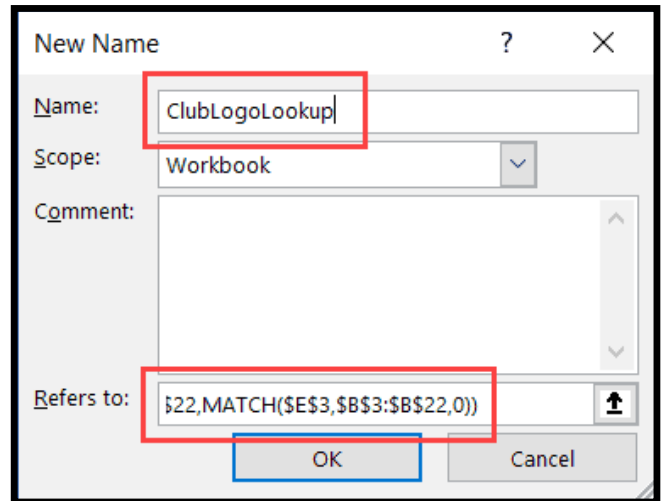
Now we have everything in place, and the last step is to make sure that the linked picture updates when the selection is changed. As of now, the linked picture is linked to only one cell. We can connect it to the drop-down selection by using a named range.

Here are the steps to do this:

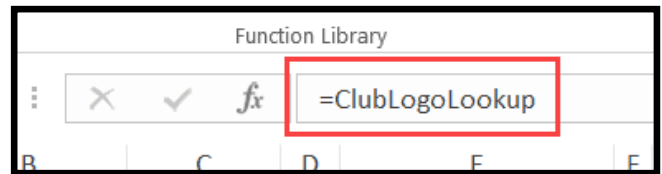
1. Go to the Formulas tab.
2. Click on the Define Name option. This will open the 'New Name' dialog box.



3. In the New Name dialog box, make the following entries:
Name: ClubLogoLookup
Refers to: =INDEX(\$C\$3:\$C\$22,MATCH(\$E\$3,\$B\$3:\$B\$22,0))



4. Click OK.
5. Select the linked image that we created in the previous step. You will notice a cell reference in the formula bar (for example =C3). Delete this cell reference and type =ClubLogoLookup.



That's it!! Change the club name from the drop-down and it will change the picture accordingly.

Keytakeaways

1. Dropdown
2. Name Range
3. Index and Match





Motivational Story

Compiled by: CA. CS. Hemlata Dewnani

Bhagat Singh



Bhagat Singh is not just a martyr but an idea that we all need to think deeply about. Here is what Bhagat Singh taught us about religion, expressions, freedom and much more.

In this age of social media, every year his martyrdom is first celebrated on the eve of Valentine's Day, then clarifications are issued, and subsequently it is celebrated on 23rd March, to be consigned immediately to the annals of History awaiting resurrection after one year. The moot point here is, is he a figure whose relevance can be talked about only on the day associated with a moment of his life, i.e. his martyrdom or Independence Day? We don't think so.

If we as a nation really want to progress and become one of the best countries in the world, there is no better place to look for inspiration and guidance beyond his ideas and ideologies. As his memory ebbs after the media has finished celebrating his martyrdom day, here is an attempt to make him relevant throughout the year:

1. Step outside the blind faith in religion and associated pedagogies

Bhagat Singh gave up religion, religious beliefs and ideologies and expounded the thought of why he did so in his work – *Why I am an Atheist*.

The present generation needs to shed the appendages of religious beliefs and have faith in its own abilities to attain the goal, not depending upon the tell-tale signs and symbols of religious practice to supposedly serve as a guide to wade through the byzantine maze of life. As Bhagat Singh had written:

"For selfish motives, I am not going to pray. Readers and friends, is this vanity? If it is, I stand for it."- Shaheed Bhagat Singh's last lines in his pamphlet titled WHY I AM AN ATHEIST.

2. Explore and expound your ideas and share them with the world

Bhagat Singh was sent to the gallows when he was only 23. But by that time he had created such a monument of work that it still continues to serve as a guiding principle, for anyone willing to seek inspiration from it. Bhagat Singh believed in the maxim that revolutions happen when ideas are tossed around, practiced and debated upon – as he had written:

"The sword of revolution is sharpened on the whetting-stone of ideas."

In this age of the 150-word syndrome, there is a malaise of copy-paste and forward, but the ideas are not germinating and proliferating. In an age when online platforms to share the ideas abound, it is ironical that ideas are still difficult to come by.

3. Use every medium in your reach to communicate with the masses

Of particular importance here is the use of posters and theatre to speak to the general public. While this may hold a smaller appeal to the present generation, but if we really want to expand and expound an idea then there is no better way to pitch forth the relevant issues into the public domain, as matters of concern are getting pushed to the periphery. One has to use one's imagination to bring notice to the issues plagued by the society in the most effective way possible.

4. Do not depend on others to deliver – do it on your own.

There is a very famous quote of Bhagat Singh – "*Zindagi to apne dum pe jee jaatee hai, doosron ke kandhey par to sirf janaze uthaye jaate hain.*" (Life is lived on one's own strength, other's shoulders are used only for carrying the coffin) If we start believing and practicing this idea, the 'recommendation syndrome' that plagues the growth of our society may start getting checked to a certain extent.

5. Do not wallow in status quo. Thrive in chaos and enjoy it.

We have developed this syndrome of being happy and sanguine in an even-paced life that should not be disturbed at any cost. But in the bargain, it has really annulled our thinking process. To revive and resurrect it, it is often instructive to quote Bhagat Singh:

"The people generally get accustomed to the established order of things and begin to tremble at the very idea of a change. It is this spirit of lethargy that needs be replaced by the revolutionary spirit. Otherwise degeneration gains the upper hand and the whole humanity is led astray by the reactionary forces. Such a state of affairs leads to stagnation and paralysis in human progress."

Bhagat Singh is as relevant today as he was nearly a century ago. And if we have to grow, and grow in the right direction, we need to understand and adopt the ideas that he left behind.



Event in Images



CA Day Celebration - CA Carnival on 01.07.2022

"Freedom is not worth having if it does not include the freedom to make mistakes." — Mahatma Gandhi





PANEL DISCUSSION ON GST ON 02.07.2022



CA Week Celebration : Cyclothon on 03.07.2022



EXCEL SERIES - 13.07.2022 TO 19.07.2022



PANEL DISCUSSION ON GST ON 02.07.2022



Program on Discussion on the Exposure Draft of Guidance Note on Tax Audit on 12.07.2022



MOOT COURT on 21.07.2022



Finance and Tax Literacy Drive with SEWA staff





SEMINAR ON GST ON 22.07.2022



Felicitation of Newly Qualified CAs on 23.07.2022



Foundation Stone laying of International Financial Services Centres Authority (IFSCA) Headquarters Building



WICASA-SEMINAR ON CASE-O-MANIA on 17.07.2022

Media Coverage

પહેલી વખત જ રેકોર્ડ 45 દિવસમાં રિઝલ્ટ જાહેર કરાયું
CA ફાઈનલનું 16.34% પરિણામ ટોપ-50માં શહેરના 5નો સમાવેશ
ડિસેમ્બરની સરખામણીએ 0.62 ટકા પરિણામ વધુ આવ્યું

સિદ્ધિનગર, 16 જુલાઈ, 2022

શહેરના રેકોર્ડ	વધુ છે
મં. -2022માં લેવાયેલી સીએ ફાઈનલ પરિણામ અને ગુણનું 16.34 ટકા પરિણામ જાહેર થયું છે.	સીએ ફાઈનલ પરિણામમાં લેવાયેલા સરખામણીએ 0.62 ટકા પરિણામ વધુ આવ્યું છે.
ઓલ ઇન્ડિયા લેવેલ અને ગુણની પરીક્ષાનું 12.59 ટકા પરિણામ આવ્યું છે.	પરિણામમાં એલ ઇન્ડિયા લેવેલ પર ટોપ 50માં સીએના 5 વિદ્યાર્થીની સમાવેશ થાય છે.
સીએ ફાઈનલ મે-2022ની અને ગુણની પરીક્ષાનું 16.34 પરિણામ આવ્યું છે.	સીએ ફાઈનલ પરિણામની જાહેરાતને બે મહિના પહેલાં સુધી સરખામણી થતી હોવા છે.

ટોપર'સ ટાલક સીએ ટોપર સિદ્ધિ ભાસ્કર સાથે રાજકોટ જની શેરકર્તા સ્ટડી સાથે સ્પોર્ટ્સ અને કોલ્ડ્રિડ્સથી જ સફળતા મેળવી શકાય: CA ટોપર્સ

અમદાવાદ સીએ ફાઈનલ એકાદમીમાં લેખમાં 10મો રેન્ક મેળવનાર પ્રિયંક કોલિન્ડર સાથે સાતનાવર્ષી રેયારી સ્ટી સહન થયાં તે પહેલાં એકાદમી વખતે આઈપીએલ જોઈને અને કોલેજ સારીને પણ દર્શાવ્યાં 21નો રેન્ક મેળવ્યો. આ છે સીએ ટોપર્સની વાત. ૫ ઈન્સ્ટિટ્યુટ ઓફ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા દ્વારા સીએ ફાઈનલ એકાદમી રિઝલ્ટ જાહેર થયું. તેમાં શહેરના ટોપ સ્ટુડન્ટ્સે કોલેજ બોર્ડર સાથે શેર કરી.

કોલિન્ડર સાથે સાતવર્ષી જરૂરી છે
સ્ટડીની સાથે સ્પોર્ટ્સ અને કોલ્ડ્રિડ્સ સાથે
પ્રવિણતા, આઈ 10

સ્ટડીની સાથે સ્પોર્ટ્સ પણ મહત્વનું છે
સ્પોર્ટ્સનું પણ મહત્વ છે.
એલ ક્લબ
કોલેજ સારી અને એકાદમી પાસે પણ રમવાં થાય.
જરૂરી છે. જરૂરિયાત વખતે, આઈ 10

પ્રવિણતા, મેનેજમેન્ટ અસરકારક છે
સ્ટીડી પણ આપતલાં અને મેનેજમેન્ટ અસરકારક છે.
આઈ 10 અને સ્ટુડન્ટ્સ સાથે
સ્ટુડન્ટ્સ સાથે પણ સારું છે. જરૂરિયાત વખતે, આઈ 10

લાના પરણ્યા CA થવાની પ્રેરણા મળી
પુને તરફ સ્ટુડન્ટ્સ
આચાર્ય વજીર પટેલની પ્રેરણા મારા સારીને આપી હતી.
આઈ 10 અને સ્ટુડન્ટ્સ સાથે
સ્ટુડન્ટ્સ સાથે પણ સારું છે. જરૂરિયાત વખતે, આઈ 10

સિદ્ધિ
એક્સપ્રેસ
SATURDAY 16 JULY 2022

ટોચના 50 રેકોર્ડમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન આઈસીએઆઈ દ્વારા યોજાયેલી સીએ ફાઈનલ પરિક્ષાનું પરિણામ જાહેર

અમદાવાદનાં 50 રેકોર્ડમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન આઈસીએઆઈ દ્વારા યોજાયેલી સીએ ફાઈનલ પરિક્ષાનું પરિણામ જાહેર કરવામાં આવ્યું હતું. આ પરીક્ષામાં 12,500 જેટલા વિદ્યાર્થીઓએ ભાગ લીધો હતો. જેમાં અમદાવાદનાં 50 રેકોર્ડમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. સીએની પે, 2022ની અમદાવાદનાં જાહેર પરીક્ષામાં અમદાવાદનાં 50 રેકોર્ડમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. આ પરીક્ષામાં 12,500 જેટલા વિદ્યાર્થીઓએ ભાગ લીધો હતો. જેમાં અમદાવાદનાં 50 રેકોર્ડમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

Two from Gujarat in Top 10 AIR in CA Finals
Ten students from Ahmedabad and Surat in Top 50 AIR; Surat student ranked 3, A bad boy takes 10th spot; 12,449 qualify as CAs nation-wide

કોલેજ પરિક્ષામાં અમદાવાદનાં 50 રેકોર્ડમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

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સીએ ટોપર અને સાહકલાયોજન જેવી અસ્ટિવિટી કરણ

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Suryakal Daily Saturday Dt.16, July, 2022 7

આઈસીએઆઈ દ્વારા મે ૨૦૨૨ માં યોજાયેલી સીએ ફાયનલ પરીક્ષાનું પરિણામ જાહેર

અમદાવાદ, શનિવાર
ધી ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) દ્વારા મે, ૨૦૨૨માં લેવાયેલી ચાર્ટર્ડ એકાઉન્ટન્ટ્સ (સીએ) ભવનવલની...



પરીક્ષાના પરિણામો આજે જાહેર કરવામાં આવ્યા હતાં. આ પરીક્ષામાં દેશમાં કુલ આશરે ૧૨,૫૦૦ જેટલા વિદ્યાર્થીઓ સીએ તરીકે ઉત્તીર્ણ થયા છે. મે, ૨૦૨૨માં લેવાયેલી સીએ ફાયનલની પરીક્ષામાં ટોચના ૫૦ રેન્કમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. સીએનો સીએની પરીક્ષાનું પરિણામ આજે જાહેર કરવામાં આવ્યું હતું. મે, ૨૦૨૨માં સીએની ફાયનલ પરીક્ષામાં ૧૨,૫૦૦ જેટલા વિદ્યાર્થીઓ...

જાણવું હશે કે, મે ૨૦૨૨માં યોજાયેલી સીએની પરીક્ષામાં પરીણામની કારણવાચી નજીવ વધારી યોજાયેલી આઈસીએઆઈ દ્વારા નવમાં બે વાર લેવામાં આવતી સીએની પરીક્ષા તેના નિર્ણયિત સમય પ્રમાણે જ હવે થી યોજાશે.

મે ૨૦૨૨માં સીએની ફાયનલ પરીક્ષામાં ટોચના ૫૦ રેન્કમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. સીએનો સીએની પરીક્ષાનું પરિણામ આજે જાહેર કરવામાં આવ્યું હતું. મે, ૨૦૨૨માં સીએની ફાયનલ પરીક્ષામાં ૧૨,૫૦૦ જેટલા વિદ્યાર્થીઓ...

લોકમિત્ર, LOKMITRA ૧૬ જુલાઈ ૨૦૨૨, શનિવાર આઈસીએઆઈ દ્વારા મે ૨૦૨૨ માં યોજાયેલી સીએ ફાયનલ પરીક્ષાનું પરિણામ જાહેર



અમદાવાદ, ધી ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) દ્વારા મે, ૨૦૨૨માં લેવાયેલી ચાર્ટર્ડ એકાઉન્ટન્ટ્સ (સીએ) ભવનવલની પરીક્ષામાં ટોચના ૫૦ રેન્કમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. સીએનો સીએની પરીક્ષાનું પરિણામ આજે જાહેર કરવામાં આવ્યું હતું. મે, ૨૦૨૨માં સીએની ફાયનલ પરીક્ષામાં ૧૨,૫૦૦ જેટલા વિદ્યાર્થીઓ...

મે, ૨૦૨૨માં સીએની ફાયનલ પરીક્ષા યોજાઈ હતી. જેમાં સમગ્ર ભારતમાં આશરે ૧૨,૫૦૦ જેટલા વિદ્યાર્થીઓ સીએ તરીકે ઉત્તીર્ણ થયા છે. આ વિદ્યાર્થીઓમાં દેશભરમાં સામાન્ય ત્રણ લાખથી વધુ વ્યુ વાર્ડર્સ એકાઉન્ટન્ટ્સમાં ૧૨,૫૦૦ જેટલા નવા સીએનો ટોચના ૫૦ રેન્કમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. સીએનો સીએની પરીક્ષાનું પરિણામ આજે જાહેર કરવામાં આવ્યું છે. (૨૨-૧)

શનિવાર, તા.૧૬ જુલાઈ, ૨૦૨૨ ૧૬ ગુણવત્તા સમ્માન્યર (અમદાવાદ આવૃત્તિ)

સુરતની સૃષ્ટિ સંઘવી ટોપ શ્રી અને અમદાવાદનો પ્રિયાંક ટોપ-૧૦માં CA ફાઈનલનું ૧૨.૫૯ ટકા રિઝલ્ટ ટોપ ૫૦માં અમદાવાદના પાંચ સ્ટુડન્ટ

આઈસીએઆઈ દ્વારા આજે સીએ ફાઈનલની મે-સેશનની પરીક્ષાનું પરિણામ જાહેર કરી રહ્યા છે. જે સમગ્ર દેશનું ૧૨.૫૯ ટકા રજુ છે. ગત ડિસેમ્બરમાં જુના કોર્સમાં પરીક્ષા આપવાના પ્રથમવાર ૪૫ દિવસમાં રિઝલ્ટ: જૂના કોર્સમાં તક પૂરી થતાં જ નવા કોર્સનું રિઝલ્ટ: અમદાવાદનું ૧૬.૩૪ ટકા

અમદાવાદ, સુવચાર તેક પુરી થતા મેમાં માત્ર નવા જ કોર્સની પરીક્ષા લેવાઈ હોવાથી ઈન્સ્ટિટ્યુટ દ્વારા જાહેર કરેલ રજુ છે. અમદાવાદના પાંચ વિદ્યાર્થીએ દેશના ટોપ ૫૦ રેન્કમાં સ્થાન મેળવ્યું છે. ૨૦૨૨માં સીએની ફાયનલ પરીક્ષામાં ૧૨,૫૦૦ જેટલા વિદ્યાર્થીઓ સીએ તરીકે ઉત્તીર્ણ થયા છે. મે, ૨૦૨૨માં લેવાયેલી સીએ ફાયનલની પરીક્ષામાં ટોચના ૫૦ રેન્કમાં અમદાવાદનાં પાંચ વિદ્યાર્થીઓને સ્થાન મળ્યું છે. સીએનો સીએની પરીક્ષાનું પરિણામ આજે જાહેર કરવામાં આવ્યું છે. (૨૨-૧)

CA ફાઈનલનું (છેલ્લા પાનાનું ચાલુ) ડિસેમ્બરની પરીક્ષામાં અમદાવાદ ચેપ્ટરનું ૧૨.૭૨ ટકા પરિણામ રજુ છે. આ સમગ્ર દેશનું પરિણામ જ્યાં થોડુ થયું છે ત્યારે અમદાવાદ ચેપ્ટરનું પરિણામ વધુ છે. અમદાવાદ ચેપ્ટરમાં આ વખતની સીએ ફાઈનલ પરીક્ષામાં પાંચ વિદ્યાર્થી દેશના ટોપ ૫૦ રેન્કમાં આવ્યા છે. સીએ ફાઈનલના વાર્ડન પ્રેસિડેન્ટ અનિકેત તલાટી અમદાવાદ ચેપ્ટર ચેરમેન મિશન શાહે જણાવ્યું કે સીએ રીઝલ્ટના ઉત્તિહાસમાં પ્રથમવાર પરીક્ષા પુરી થવાના માત્ર ૪૫ દિવસમાં જ રિઝલ્ટ જાહેર કરાયું છે. અગાઉ ૬૦ દિવસમાં રિઝલ્ટ આપાયું હતું પરંતુ આ સમયગાળો ઘટાડવામાં આવ્યો છે. ઉપરાંત આ વખતની પરીક્ષા માત્ર નવા જ કોર્સમાં લેવાઈ હતી. ગત ડિસેમ્બરમાં છેલ્લી પરીક્ષા જુના કોર્સમાં અને નવા કોર્સમાં લેવાઈ હતી. કોરોનાના બે વર્ષ બાદ હવે અગામી પરીક્ષાઓ અગાઉની જેમ નવેમ્બરમાં જ સમયસર લેવાશે.

ICAI CA ઈન્ટરનું પરિણામ જાહેર
ઓલ ઈન્ડિયાનું 5.46% પરિણામ
અમદાવાદનું 4.02% પરિણામ

અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં
અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં
અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં

CA ઈન્ટરનું માત્ર ૫.૪૬ ટકા રિઝલ્ટ
અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં
ઓલ ઈન્ડિયા રિઝલ્ટ ૫.૦૮ ટકા થયું: અમદાવાદ સેન્ટરનું રિઝલ્ટ ૮.૭૭ ટકા થઈને માત્ર ૪.૦૨ ટકા

ગાંધીનાર સમાચાર તા. ૨૨-૭-૨૦૨૨, શુક્રવાર

સીએ ઈન્ટરમિડીયેટની પરીક્ષાના પરિણામો જાહેર
પાર્થ શાહે વર્યુઅલ કલાસીસનાં માધ્યમથી ૧૫મો રેન્ક પ્રાપ્ત કર્યો
અમદાવાદ, તા. ૨૧

ડિસેમ્બર-૨૦૨૧માં 12.79% પરિણામ આવ્યું
સીએ ઈન્ટરનું પરિણામ 8.77%
ઘટી 4%, ટોપ-50માં શહેરના 4

અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં
અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં
અમદાવાદના ૪ વિદ્યાર્થી ટોપ ૫૦માં



નવમુજત્ત સમય | અમદાવાદ | શુક્રવાર, 22 જુલાઈ, ૨૦૨૨

સ્ટ્રીટ

અમદાવાદ

રાજસ્થાન પત્રિકા patrika.com | અમદાવાદ, શુક્રવાર, 22 જુલાઈ, 2022

આઠાઈ લેવાયેલી પરીક્ષાના પરિણામ 5૨૮માં અમદાવાદ યેટરનું ૭.77 અને સોલ છેલ્લિયાનું 5.૦૮ ટકા પરિણામ ઘટ્યું

CA ઈન્ટરમીડિયેટનું પરિણામ જાહેર: અમદાવાદ યેટરના 4 વિદ્યાર્થીઓએ ટોપ 50માં સ્થાન મેળવ્યું

અમદાવાદ યેટરનું પરિણામ 4.02 ટકા અને સોલ ઈનિયાનું પરિણામ 5.46 ટકા આવ્યું

આ ઈન્ટરમીડિયેટનું પરીણામ અને વિષયો આગામી અમદાવાદ ક્ષેત્રનાં વેરપર્સન સીએ કોલેજનાં 4 વિદ્યાર્થીઓએ મેળવ્યા છે. આ પ્રમાણે અમદાવાદનાં ચાર વિદ્યાર્થીઓએ ટોપ ૧૦માં સ્થાન મેળવ્યું છે. અમદાવાદનાં બે વરુધુ પરિણામ 4.02 ટકા અને સોલ ઈનિયાનું 5.46 ટકા આવ્યું છે. અમદાવાદનાં ચાર વિદ્યાર્થીઓએ ટોપ ૧૦માં સ્થાન મેળવ્યું છે. અમદાવાદનાં બે વરુધુ પરિણામ 4.02 ટકા અને સોલ ઈનિયાનું 5.46 ટકા આવ્યું છે. અમદાવાદનાં ચાર વિદ્યાર્થીઓએ ટોપ ૧૦માં સ્થાન મેળવ્યું છે.

પણ સુલ છે. એવું એનાં 13મઠ વિદ્યાર્થીઓ ઉપરિત પછી છે. આ વચ્ચે સોલ ઈનિયાનું 5.46 ટકા આવ્યું છે. અમદાવાદનાં ચાર વિદ્યાર્થીઓએ ટોપ ૧૦માં સ્થાન મેળવ્યું છે. અમદાવાદનાં બે વરુધુ પરિણામ 4.02 ટકા અને સોલ ઈનિયાનું 5.46 ટકા આવ્યું છે. અમદાવાદનાં ચાર વિદ્યાર્થીઓએ ટોપ ૧૦માં સ્થાન મેળવ્યું છે.

સોલ છેલ્લિયાના માધ્યમથી સોલ છેલ્લિયાનાં 25 મેળવ્યા: પાથ સાહેબી સીએ ઈન્ટરમીડિયેટનાં પહેલાં ઓલ છેલ્લિયાનાં 25 મેળવ્યા
સોલ છેલ્લિયાનાં પહેલાં ઓલ છેલ્લિયાનાં 25 મેળવ્યા. આ ઈન્ટરમીડિયેટનાં પહેલાં ઓલ છેલ્લિયાનાં 25 મેળવ્યા. આ ઈન્ટરમીડિયેટનાં પહેલાં ઓલ છેલ્લિયાનાં 25 મેળવ્યા.

મેળવનારા વિદ્યાર્થીઓ	સોલ છેલ્લિયાનું પરિણામ		પાથ સાહેબી
	મિલકત	દરજ્યા	
મિલકત	24475	1337	2.61
સુપર ઓ	80605	10717	13.30
સુપર બે	63777	7943	12.45
પાથ સાહેબી	15	13	15.54

મેળવનારા વિદ્યાર્થીઓ	અમદાવાદ યેટરનું પરિણામ		સુપર બે
	મિલકત	દરજ્યા	
મિલકત	47	622	2.61
સુપર ઓ	41	134	4.92
સુપર બે	41	136	10.83
સુપર ત્રણ	50	1268	97

Citylastr

અમદાવાદ, શુક્રવાર, 22 જુલાઈ, 2022 | 02

TOPPER'S TALK અમદાવાદ યેટરનાં 622 સ્ટુડન્ટ્સમાંથી 25૦માં સંક્રામણ સ્લીકર 5૩૧ સવાલ: સારું પરિણામ મેળવવા શું કરવું જોઈએ? ટોપર્સ: સ્ટડી સાયે હેબિટને કોલે તો કરવી જોઈએ

અમદાવાદ (CA) ઈન્ટરમીડિયેટનાં 622 સ્ટુડન્ટ્સમાંથી 25૦માં સંક્રામણ સ્લીકર 5૩૧ સવાલ: સારું પરિણામ મેળવવા શું કરવું જોઈએ? ટોપર્સ: સ્ટડી સાયે હેબિટને કોલે તો કરવી જોઈએ.

સ્ટુડી સાયે હેબિટને કોલે તો કરવી જોઈએ. ટોપર્સ: સ્ટડી સાયે હેબિટને કોલે તો કરવી જોઈએ.

CA ઈન્ટરમીડિયેટ: અમદાવાદના ૪ ટોપ-૫૦માં, એક વિદ્યાર્થી ૧૫મા ક્રમે

અમદાવાદના ૪ ટોપ-૫૦માં, એક વિદ્યાર્થી ૧૫મા ક્રમે.

ગુજરાત રમ્યાગાર

ગુજરાત દુકે

શુક્રવાર તા. ૨૨-૭-૨૦૨૨

સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં અમદાવાદ શહેરનાં ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું

અમદાવાદ, તા. ૨૧ ધી ઈન્ટરમીડિયેટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) દ્વારા મે, ૨૦૨૨ માં લેવાયેલી ચાર્ટર્ડ એકાઉન્ટન્ટ્સ (સીએ ઈન્ટરમીડિયેટ) પરીક્ષાના પરિણામો આજે જાહેર કરવામાં આવ્યા હતાં. મે, ૨૦૨૨ માં લેવાયેલી સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં અમદાવાદનાં ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે. અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

ટ્યુશન વિના પ્લાનિંગથી મહેનત કરીએ તો સારો રેન્ક મેળવી શકાય

અમદાવાદ, તા. ૨૧ ધી ઈન્ટરમીડિયેટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) દ્વારા મે, ૨૦૨૨ માં લેવાયેલી ચાર્ટર્ડ એકાઉન્ટન્ટ્સ (સીએ ઈન્ટરમીડિયેટ) પરીક્ષાના પરિણામો આજે જાહેર કરવામાં આવ્યા હતાં. મે, ૨૦૨૨ માં લેવાયેલી સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે. અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે. અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

CA Intermediate: Four from Ahmedabad in all-India Top 50



આમદાવાદના ચાર વિદ્યાર્થીઓએ સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં સ્થાન મેળવ્યું છે.

સીએ ઈન્ટરમીડિયેટ પરીક્ષા પરિણામ ટોપ 50 મેં અમદાવાદ કે ચાર વિદ્યાર્થીઓ

અમદાવાદના ચાર વિદ્યાર્થીઓએ સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં સ્થાન મેળવ્યું છે.

ગુજરાત વૈભવ અમદાવાદ, શુક્રવાર, 22 જુલાઈ, 2022

સીએ ઈન્ટરમીડિયેટ પરીક્ષાના પરિણામો આજે જાહેર કરવામાં આવ્યા

અમદાવાદના ચાર વિદ્યાર્થીઓએ સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં સ્થાન મેળવ્યું છે.

પ્રભાત તા. ૨૨-૭-૨૦૨૨ શુક્રવાર

આઈસીએઆઈ દ્વારા મે ૨૦૨૨માં યોજાયેલી સીએ ઈન્ટરમીડિયેટ પરીક્ષાનું પરિણામ જાહેર

અમદાવાદ, તા. ૨૧ ધી ઈન્ટરમીડિયેટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ) દ્વારા મે, ૨૦૨૨ માં લેવાયેલી ચાર્ટર્ડ એકાઉન્ટન્ટ્સ (સીએ ઈન્ટરમીડિયેટ) પરીક્ષાના પરિણામો આજે જાહેર કરવામાં આવ્યા હતાં. મે, ૨૦૨૨ માં લેવાયેલી સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં અમદાવાદના ચાર વિદ્યાર્થીઓને સ્થાન મળ્યું છે.

વેસ્ટર્ન રાઈટર 8 શુક્રવાર, તા. ૨૨ જુલાઈ, ૨૦૨૨

સીએ ઈન્ટરમીડિયેટની પરીક્ષાના પરિણામો જાહેર

પાથ સાહેબી વર્ચ્યુઅલ ક્લાસીસનાં માધ્યમથી ૧૫મો રેન્ક પ્રાપ્ત કર્યો

અમદાવાદના ચાર વિદ્યાર્થીઓએ સીએ ઈન્ટરમીડિયેટની પરીક્ષામાં ટોચના ૫૦ રેન્કરોમાં સ્થાન મેળવ્યું છે.



Upcoming Events



AHMEDABAD BRANCH OF WIRC OF ICAI
& WICASA AHMEDABAD BRANCH



Presents Jointly with



SUKRUT PARIVAAR
CHARITABLE TRUST



Seed Ball Making Workshop

AN ECO FEST

Initiative to Nurture Nature

Event Motto

All can join with family & we will learn & make seed balls together. All ingredients will be provided to you. Participants are to carry one plastic mat & plastic jar to carry seed balls.



Date: Monday, 1st Aug. 2022

Time: 06.30PM to 08.00PM

Venue: ICAI Bhawan, 123, Sardar Patel Colony,
Naranpura, Ahmedabad – 380015

CA. BISHAN SHAH
CHAIRPERSON
AHMEDABAD ICAI

CA. NEERAV AGARWAL
SECRETARY
AHMEDABAD ICAI

CA. CHETAN JAGTIYA
CHAIRPERSON
AHMEDABAD WICASA

CA. FENIL SHAH
FOUNDER TRUSTEE
SUKRUT PARIVAAR

FOR ANY QUERIES CONNECT ON SANSKAR - 9549396768 OR AXAY - 8469696830

To Join Register for Free on <http://tiny.cc/SeedBall>



AHMEDABAD BRANCH OF WIRC OF ICAI



Analysis of Important Clauses TAX AUDIT REPORT



75
Azadi Ka
Amrit Mahotsav

21ST WORLD
CONGRESS OF
ACCOUNTANTS
2022 18-21
NOVEMBER MUMBAI
INDIA
BUILDING TRUST ENABLING SUSTAINABILITY

FACULTY:

**CA. Palak Pavagadhi,
Ahmedabad.**

Thursday, 4th August, 2022.

05.00 PM - 7.30 PM

TIME SCHEDULE

- Registration & Networking
05.00 pm to 05.30 pm
- Technical Session
05.30 pm to 07.30 pm

For Online Registration Log on :

<https://icaiahmedabad.com>

Registrations are restricted on a first come first serve basis. All are requested to kindly note the same and rush for the Registration to avoid disappointment!

VENUE

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

TEAM AHMEDABAD BRANCH



CA. Sunil Sanghvi

Chairperson, DT committee

CA. Bishan Shah

Chairperson

CA. Neerav Agarwal

Secretary



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Setup by an Act of Parliament)



75
Azadi Ka
Amrit Mahotsav

WORLD
CONGRESS OF
ACCOUNTANTS
2022

Organised by: Committee on Insolvency & Bankruptcy Code, ICAI

Hosted by: Ahmedabad Branch of WIRC of ICAI

2-Day Seminar on

Insolvency & Bankruptcy Code

(Only Physical Mode)

Time: 9:00 AM – 1.30 PM | Registration & Networking 9:00 AM – 9:30 AM

5TH & 6TH AUGUST
FRI - SAT 2022

Venue: Shantinath Hall
Ahmedabad Branch of WIRC of ICAI

8 CPE HOURS

TOPICS

Introductory Remarks & Key Message of the event

Recent Amendments in IBC, Regulations & Impact of same for IP, CIR process

Key Checkpoints in CIR Process and IP's conduct (Do's and Don'ts)

Case studies and Learnings from Landmark Judgments in IBC

Understanding of Pre-Pack Insolvency

SPEAKERS

CA. (Dr.) (IP) Savan Godiawala
Ahmedabad
CA. Nirmith Kothari
Ahmedabad

CS. (IP) Dipti Atul Mehta
Mumbai

Adv. Nipun Singhvi
Ahmedabad

Adv. Nirmala Rajan
Mumbai

Seminar Chairman
CA. Durgesh Kumar Kabra

Chairman
Committee on Insolvency & Bankruptcy Code, ICAI

Seminar Co-Chairperson
CA. Sripriya Kumar

Vice Chairperson
Committee on Insolvency & Bankruptcy Code, ICAI

Seminar Co-Chairman
CA. Purushottam Khandelwal

CCM & Member
Committee on Insolvency & Bankruptcy Code, ICAI



Team Ahmedabad Branch of WIRC of ICAI

Seminar Director

CA. Bishan R. Shah

Chairperson, Ahmedabad Branch

CA. (IP.) Sunit Shah
MCM, Ahmedabad Branch

CA. Neerav Agarwal
Secretary, Ahmedabad Branch

Members

CA. (Dr.) Anjali Choksi
Vice Chairperson

CA. Samir Chaudhary
Treasurer

CA. Abhinav Malaviya
Member

CA. Chetan Jagetiya
Member

CA. Rinkesh Shah
Member

CA. Sunil Sanghvi
Member

Ex-Officio Members

CA. Chintan Patel
RCM, WIRC

CA. Hitesh Pomai
RCM, WIRC



Early Bird Registration:
Up to 31.07.2022: Rs. 700+GST
Thereafter, Rs. 900+GST



Scan QR or visit to register
<http://tiny.cc/SeminaronIBC>



AHMEDABAD BRANCH OF WIRC OF ICAI



jointly with

Chartered Accountants
Association, Ahmedabad

આઝાદી ના અમૃત મહોત્સવ ની પૂર્વ સંધ્યાએ ચાલો માણીએ!



અડીખમ ગુજરાતની ગૌરવગાથા

14 Aug
2022
Sunday
08:30 PM

માતૃભૂમિ નુ સન્માન, માતૃ સંસ્થા દ્વારા, માતૃ ભાષા ના હેતુ થી
શ્રાવણ વદ ૩, વિક્રમ સંવત ૨૦૭૮



Himanshu Barot
Singer

Asim Mehta
Singer

Lipi Oza
Anchor

Sandeep Christian
Orchestra

Darshna Thakkar
Singer

Priyanka Basu
Concept & Direction



BUMPER PRIZE!

Apple Watch to 1 lucky Winner of Rs. 500 ticket and attractive prizes for other ticket holders



VENUE: PANDIT DINDAYAL UPADHYAY AUDITORIUM

1, RAJPATH RANGOLI RD, PRL COLONY, BODAKDEV, AHMEDABAD, GUJARAT 380054

Scan QR or register at <https://tiny.cc/AdikhamGujarat14-08-2022>

AHMEDABAD BRANCH
OF WIRC OF ICAI

CHARTERED ACCOUNTANTS ASSOCIATION
AHMEDABAD

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Chairperson

CA. (Dr.) Anjali Choksi
Vice Chairperson

CA. Sarju Mehta
President

CA. Jay Parekh
Hon. Secretary



CA. Neerav Agarwal
Secretary

CA. Samir Chaudhary
Treasurer

CA. Devang Doctor
Chairman

CA. Mihir Pujara
Convener



Cultural & Entertainment Committee

Event Partners:





Cygnnet TaxTech

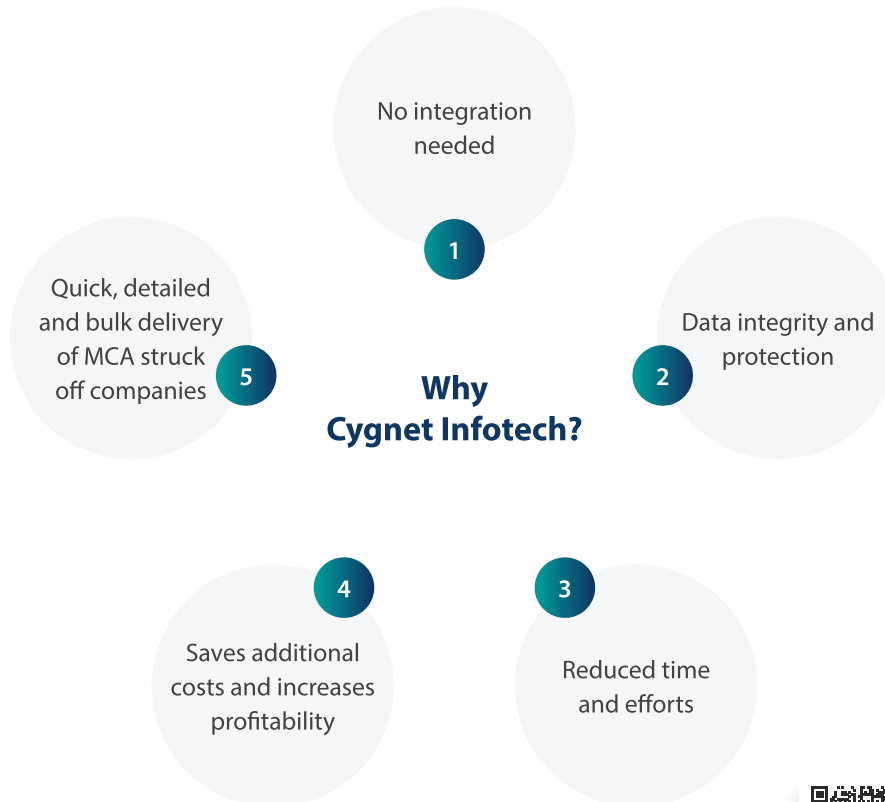
MCA strike off companies status

Strike Off means removing the name of the Company from the Register of Companies maintained by the Registrar of Companies. It is more like a Closure of the Company and cannot perform any operation thereafter. It ceases to exist as a legal entity and it cannot trade, sell its assets or make payments or even it cannot get involved in any other business activities.

Strike off status is fetched basis on closure of companies and existing companies records with registrar of companies which is publicly available.

The financial statement disclosure mandated by the government requires the name of the strike-off companies, nature of transactions with the company and balance outstanding and relationship with the struck-off company.

- Cygnnet TaxTech’s RPA approach auto fetch strike off status of all vendors basis on GSTIN or PAN
- Mitigate the risk of loss for corporates dealing with struck off businesses or vendors
- Supports data integrity and helps avoid penalties or notices



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- ENT
- Endocrinology & Diabetic Clinic
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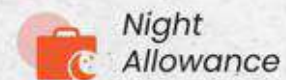
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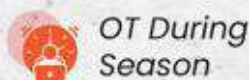
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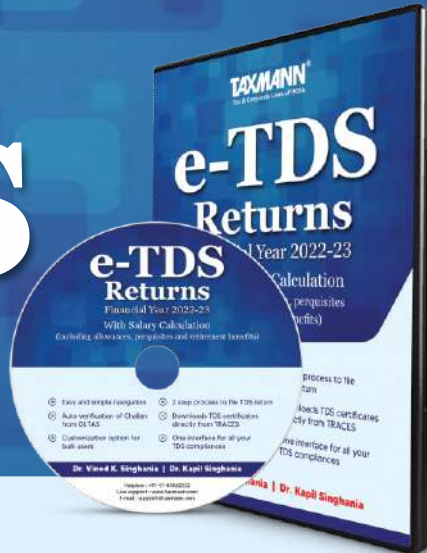
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