



# The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)



## Ahmedabad Branch of WIRC of ICAI E-NEWSLETTER

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### Chairperson's Message

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Respected Members,

Thank you for the significant participation shown by members of the Ahmedabad Branch at the World Congress of Accountants (WCOA).

The efforts taken by the Institute in hosting the world-class World Congress of Accountants (WCOA) for all of us are so tremendous that it is impossible for me to describe them in this message. I fail in my duty if I am not loud in gratifying the efforts of our torchbearers, President ICAI CA. (Dr.) Debashis Mitra and Vice President ICAI CA. Aniket Talati. With the presence of intellects from around the world during the #WCOA and the ICAI's efforts in its preparation, this edition of the WCOA raised the bar of quality, knowledge dissemination and hospitality in the eyes of the international fraternity. With this, Indian CAs will surely be able to gain respect and dignity all over the world. I am delighted to inform you that your branch was able to register for and participate in a large number of events and make other dignitaries and delegates feel their presence. With this conference, our members were able to grab the opportunity to network and collaborate not only with members in India but with people around the world. Exhibiting companies and firms from Ahmedabad were also there in large numbers, and I acknowledge their presence and thank them all for being there. I wish that in the next edition of any such global summit, more firms and companies from Ahmedabad will participate and grab these opportunities.

During the past month of November 2022, we had a Diwali get-together and members enjoyed meeting each other during the festive season. We started the new initiative of using M-Pass for the entry with the dual objective of serving the members with the help of technology so they are not required to come to the branch to collect passes. Secondly, we adopted sustainability initiative and by not printing the passes, we have tried to work for the environment as well. During the get-together, we acknowledged the efforts of our past chairmen in shaping the Ahmedabad Branch to achieve new heights year after year. The Ahmedabad Branch also hosted a 5-day direct tax series to sharpen our skill sets in the area of direct taxes. Your branch was fortunate to host a Mega Career Counselling program for students to join the CA course. Historical attendance was noticed on November 26, 2022, on the auspicious Constitution Day, as more than 3000 students from 50 schools attended this mega event. On the same day, we had, for the first time in the history of ICAI, an orientation courses for newly enrolled COP holders to make them aware of the dos and don'ts of practice. We also organized a CEO and CFO meet that was attended by more than 250 members of the industry, and we were able to be a catalyst for them.

During the month of December, we are organizing a sub-regional conference on December 9th and 10th, 2022, in which we have tried to

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cover topics of GST, direct tax, and RERA with a focus on the real estate sector.

We are privileged that we will be having a tax conclave with all the branches of Gujarat at Pramukhswami Shatabdi Mahotsav, and we will have the opportunity of listening to stalwarts of the profession discuss developments in direct taxes and GST. Currently, more than 1000 members have registered, and we request that you get yourself registered as we have limited seats.

We will be organizing RERA Ki Pathshala 2.0 from December 23–24, 2022, consisting of six sessions to refresh our knowledge in the field of RERA compliance. Members willing to enter the practice of RERA may take advantage of this series.

Your branch is hosting the national student conference on December 23 and 24, 2022, at the University Convention Hall. As we are all mentors for our articles and students, I urge you to motivate your articles and known students to get themselves registered for this life-changing event.

This year, our theme is "Together, Everyone Achieves More." Based on the same theme, we are publishing DIARY-2023 for our members. We got a wonderful response from the members in

pre-booking the same. It will be available at the branch at the latest by November 15, 2022.

In previous years, there was a demand for TDS and service tax against the branch. I am pleased to inform you that we have worked on the same and were able to settle all TDS demands from financial year 2009-10 to 2021-22, and currently, there is "NIL" TDS demand. In the case of service tax, we received a favorable order, and the department has dropped the show cause notice against our branch.

We believe in adapting technology, and our members' data also requires updating. For the same reason, we will be trying to develop a member's common platform, which would help our members in connecting with the branch and saving knowledge resources at one place, making the experience more user friendly.

Let us welcome the new year 2023 with joy and happiness. I sincerely urge all of the members to continue their support and contributions towards the activities of the Institute in the year to come.

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



Ahmedabad Branch of WIRC of ICAI



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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



This November, We, The CA fraternity added a new glorious achievement to our crown with The World Congress of Accountants being hosted in Mumbai.

The WCOA concluded on an extremely delightful and successful note. The best financial minds of the world gathered here in Mumbai to celebrate the ideas for future. The congress met to contemplate and explore the new and sustainable ways of taking forward the accountancy profession.

The congress stressed upon the importance of Emerging Technologies and their application in our profession.

Chartered Accountancy and Technology.

Succeeding Oil, Technology has become the next most important aspect of the human society.

Chartered Accountancy has not remained untouched with advancements in information technology.

Conventional CA practice has remained a fairly successful area in our profession but due to constant updations in technology, certain limitations have emerged with respect to conventional practice.

One of the major challenges of CA practice is the problem of Scalability as the scope to expand the operations is very restricted. Secondly, the Scope of Practice is confined to a limited area. Another, Intense Competition in today's market is turning out to be a slow poison for CA practitioners as it is highly troublesome to achieve competitive advantage over rivals.

For these stated challenges, the new age CA aspirants are looking for non-traditional and technology driven alternatives in our field.

The role of a chartered accountant is evolving continuously to accept newer responsibilities in a dynamic global environment. The future of CA profession depends on being flexible and open to innovation. The world is focused on automation and therefore professional accountants need to combine digital skills with emotional

intelligence.

Technology is transformational and it is impacting the practice of accounting and assurance, proving to be a game changer for the profession. Knowledge of existing and emerging digital technologies such as Artificial intelligence, block chain, robotics, automation, big data is extremely essential for the new age accountants.

Leveraging professional opportunities in digital era will require more focus on analytical and advisory role by using technology as a tool.



CA professionals need to understand the industry trends and take proper steps for better compliance and decision making. The expectations from CA's are continuously increasing to match the economic and technological changes. CA's are expected to go beyond their conventional role and deliver as a complete business solution provider and hence, members need to continuously upgrade their skillsets.

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](mailto:newsletterabadicai@gmail.com)

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

Happy learning!!

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



# Direct Tax Updates

## 1. F NO. 370133/ 16/2022-TPL dated 01.11.2022 - Draft Common Income Tax Return Form for public consultation

The proposed draft ITR takes a relook at the return filing system in tandem with international best practices. It proposes to introduce a common ITR by merging all the existing returns of income except ITR-7. However, the current ITR-1 and ITR-4 will continue. This will give an option to such taxpayers to file the return either in the existing form (ITR-1 or ITR-4) or the proposed common ITR, at their convenience. The scheme of the proposed common ITR is as follows:

(a) Basic information (comprising parts A to E), Schedule for computation of total income (Schedule TI), Schedule for computation of tax (schedule TTI), Details of bank accounts, and a schedule for the tax payments (schedule TXP) is applicable for all the taxpayers.

(b) The ITR is customized for the taxpayers with applicable schedules based on certain questions answered by the taxpayers (wizard questions).

(c) The questions have been designed in such a manner and order that if the answer to any question is 'no', the other questions linked to this question will not be shown to him.

(d) Instructions have been added to assist the filing of the return containing the directions regarding the applicable schedules.

(e) The proposed ITR has been designed in such a manner that each row contains one distinct value only. This will simplify the return filing process.

(f) The utility for the ITR will be rolled out in such a manner that only applicable fields of the schedule will be visible and wherever necessary, the set of fields will appear more than once. For example, in the case of more than one house property, the schedule HP will be repeated for each property. Similarly, where the taxpayer has capital gains from the sale of shares taxable under section 112A only, applicable fields of schedule CG, relating to 112A, shall be visible to him.

Once the common ITR Form is notified, after taking into account the inputs received from stakeholders, the online utility will be released by the Income-tax Department. In such a utility, a customized ITR containing

## Compiled by: CA Mohit R. Tibrewala

only the applicable questions and schedules will be available to the taxpayer. The inputs on the draft ITR may be sent electronically to the email address dirtpl4@nic.in with a copy to dirtpl1@nic.in by 15th December 2022.

<https://incometaxindia.gov.in/communications/circular/common-ittr.pdf>

## 2. Press Release dated 11.11.2022 - Direct Tax Collection for F.Y. 2022-23 upto 10.11.2022.

The provisional figures of Direct Tax collections up to 10<sup>th</sup> November, 2022 continue to register steady growth. Direct Tax collections up to 10<sup>th</sup> November, 2022 show that gross collections are at Rs. 10.54 lakh crore which is 30.69% higher than the gross collections for the corresponding period of last year. Direct Tax collection, net of refunds, stands at Rs. 8.71 lakh crore which is 25.71 % higher than the net collections for the corresponding period of last year. This collection is 61.31% of the total Budget 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 22.03% while that for PIT (including STT) is 40.64%. After adjustment of refunds, the net growth in CIT collections is 24.51% and that in PIT collections is 28.06% (PIT only) 27% (PIT including STT).

Refunds amounting to Rs.1.83 lakh crore have been issued during 1<sup>st</sup> April, 2022 to 10<sup>th</sup> November, 2022, which are 61.07% higher than refunds issued during the same period in the preceding year.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1875316>

## 3. Circular No. 23/2022 dated 03.11.2022 – Explanatory Notes to the provisions of the Finance Act, 2022.

The Finance Act, 2022 (hereafter referred to as 'FA 2022') as passed by the Parliament, received the assent of the President on 30th March, 2022 and has been enacted as Act No. 6 of 2022. This circular explains the substance of the provisions of the FA 2022 relating to direct taxes. The detailed circular can be accessed from the below given link.

<https://incometaxindia.gov.in/communications/circular/circular-23-2022.pdf>



# Direct Tax Quick Connect

Compiled by: CA Kushal Reshamwala



## Section 35D: Amortisation of Certain Preliminary Expenses

Where an assessee, being an Indian company or a person (other than a company) who is resident in India, incurs, after the 31st day of March, 1998, any expenditure specified in sub-section (2),

- (i) before the commencement of his business, or
- (ii) after the commencement of his business, in connection with the extension of his undertaking or in connection with his setting up a new unit,

the assessee shall, in accordance with and subject to the provisions of this section, be allowed a deduction of an amount equal to one-fifth of such expenditure for each of the five successive previous years beginning with the previous year in which the business commences or, as the case may be, the previous year in which the extension of the undertaking is completed or the new unit commences production or operation.

Following are the preliminary expenses which are required to be amortized.

1. Preparation of feasibility report;
2. Preparation of project report;
3. Conducting market survey or any other survey necessary for the business of the assessee;
4. Engineering services relating to the business of the assessee;
5. Legal Charges for the drafting of

necessary agreements, MOA and AOA

6. Charges incurred for registering the company with the ROC
7. Underwriting Commission, brokerages and other charges in connection with the issue of shares, debentures and prospectus
8. Any other prescribed expense and not deductible under any other section.

The deduction shall be allowed shall be lower of the actual expense incurred for:

- A. 5% of the Cost of the Project
- OR
- B. 5% of the Capital Employed

The amount so calculated above shall be allowed as a deduction equally over a period of 5 years.

Where Cost of project means the actual cost of the fixed assets, being land, buildings, leaseholds, plant, machinery, furniture, fittings and railway sidings (including expenditure on development of land and buildings), which are shown in the books of the assessee as on the last day of the previous year in which the business of the assessee commences;

Where Capital Employed means the aggregate of the issued share capital, debentures and long-term borrowings as on the last day of the previous year in which the business of the company commences;

# GST Updates

Compiled by: CA. Parth Joshi



## I. Rs.1,51,718 crore gross GST revenue collected for October 2022; Second highest collection ever with next only to the collection in April 2022:

The gross GST revenue collected in the month of October 2022 is **Rs. 1,51,718 crore** of which CGST is **Rs. 26,039 crore**, SGST is **Rs. 33,396 crore**, IGST is **Rs. 81,778 crore** (including Rs. 37,297 crore collected on import of goods) and Cess is **Rs. 10,505 crore** (including Rs. 825 crore collected on import of goods), which is second highest till date.

The revenue for October 2022 is second highest monthly collection, next only to the collection in April 2022 and it is for the second time the gross GST collection has crossed Rs. 1.50 lakh crore mark. Read more at - [\[https://www.pib.gov.in/PressReleasePage.aspx?PRID=1872591\]](https://www.pib.gov.in/PressReleasePage.aspx?PRID=1872591)

## II. Important Notifications / Circulars / Orders / Instructions: Notifications:

1. The Central Government on the recommendations of the Council has made various amendment in the rules relating to anti-profiteering authority by prescribing the functions of Competition Commission of India, omitting the reference of Anti-profiteering authority u/r 137 etc. [**Notification No. 24/2022-Central Tax dated 23rd November, 2022**]
2. The Central Government on the recommendations of the Council has empowered the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002, for examining whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him. [**Notification No. 23/2022-Central Tax dated 23rd November, 2022**]





3. The Central Government on the recommendations of the Council has substituted, Para 7 of the instructions relating to Form GSTR-9 to incorporate the extended date of 30th November, 2022 i.e., instead of earlier mentioned period "between April, 2022 to September, 2022", "April, 2022 to October, 2022 filed up to 30th November, 2022".

**[Notification No. 22/2022-Central Tax dated 15th November, 2022]**

#### **Circulars:**

1. The Board in exercise of its powers conferred by section 168(1) of the CGST Act, 2017 has issued the guidelines for verifying the Transitional Credit. **[Circular No. 182/14/2022-GST dated 10th November, 2022]**

2. The Board in exercise of its powers conferred by section 168(1) of the CGST Act, 2017 has clarified on the date of applicability of the notifications pertaining to refund in case of inverted duty structure. **[Circular No. 181/13/2022-GST dated 10th November, 2022]**

#### **III. GST Portal Related Updates:**

1. **Webinar on 'Filing of an Appeal by Taxpayers on GST Portal':** For creating awareness amongst all the stakeholders, GSTN is holding webinars on 'Filing of an Appeal by Taxpayers on GST Portal' on specified dates. Recording of these sessions will also be available on GSTN's dedicated YouTube channel, for viewing later

**[<https://www.gst.gov.in/newsandupdates/>]**

#### **IV. Important Judicial Pronouncements:**

1. **Where petitioner, a Business Process Outsourcing (BPO) Service Provider entered into a Master Services Sub-Contracting with Genpact International Incorporated (GI), since nothing had been brought on record to show that petitioner had a direct contract with customers of GI, petitioner was not 'intermediary and order cancelling GST refund was to be quashed:**

**Issue/Facts:** Petitioner is a Business Process Outsourcing (BPO) Service Provider located in India. Petitioner entered into a Master Services Sub-Contracting with Genpact International Incorporated (GI) located outside India. Additional Commissioner CGST (Appeals) had been held that services provided by petitioner are in nature of "Intermediary Services" as per Section 2 (13) of the IGST Act and do not qualify as "export of services" and thereby rejecting

refund claim of un-utilized Input Tax Credit (ITC) used in making zero rated supplies of services without payment of Integrated Goods and Service Tax.

**Held:** MSA entered between the petitioner and GI was clearly for purpose of sub-contracting services to petitioner by GI and do not in any manner indicate that petitioner is acting as an "intermediary" so as to fall within scope and ambit of the definition of "intermediary" under Section 2 (13) of the IGST Act. There does not seem to be any difference between the meaning of the term "intermediary" under GST regime and pre-GST regime. It was evident that petitioner was providing services which had been sub contracted to it by GI. Main contractor i.e. GI in turn is receiving commission/agents from its clients for main services that are rendered by petitioner pursuant to arrangement of sub-contracting. Nothing had been brought on record to show that petitioner had a direct contract with customers of GI and there was nothing on record to show that petitioner was liaising or acting as an "intermediary" between GI and its Customers. Therefore, Respondent-department had erred to hold that petitioner to be in a principle agent relationship with GI - Petitioner was not 'intermediary and impugned order cancelling GST refund was to be quashed.

**Case: Genpact India (P.) Ltd v. Union of India – [2022] – Hon'ble Punjab & Haryana HC - CWP-6048-2021 (O&M)**

2. **Cancellation of registration based on physical verification carried out at place of business without issuing notice mandating taxpayer's presence at time of verification and without uploading verification report on common portal was not sustainable:**

**Issue/Facts:** Registration certificate was cancelled on ground that business was not being carried out from registered place of business after carrying out physical verification of place of business. Assessee had submitted application notifying change of place of business and same was also highlighted in reply to notice.

**Held:** Though registration was cancelled after carrying out physical verification of place of business, Proper Officer in terms of Rule 25 failed to issue notice to assessee mandating his presence at time of verification.



Verification report generated after carrying out physical verification was not uploaded on common portal in Form GST REG-30 within 15 days from date of such verification. Order cancelling registration was not sustainable. Department was to be directed to restore registration and give assessee eight weeks to upload returns for period registration stood cancelled.

**Case: Bimal Kothari v. Assistant Commissioner (DSGST) – [2022] – Hon'ble Delhi HC - W.P.(C) No. 9207 of 2019, CM No. 37947 of 2019**

**3. GST Refund claim in respect of ITC is not time-barred, if filed on the common portal within the 2 year time-limit:**

**Issue/Facts:** Whether GST refund claim of ITC can be considered as time-barred, if filed on the common portal within the 2 year time-limit.

**Held:** The date of filing of the application by the petitioner on common portal would be liable to be treated as date of filing claim for refund to the satisfaction of requirement of Section 54 of the CGST Act and Rule 89 of the CGST Rules. The procedure evolved in Circular dated 15-11-2017 cannot operate as delimiting condition on the applicability of statutory provisions.

**Case: Chromotolab and Biotech Solutions v. Union of India – [2022] – Hon'ble Gujarat HC – R/Special Civil Application No. 16308 of 2020**

**4. Tax and penalty cannot be demanded under section 129 when taxpayer had not approached department for provisional release of detained goods on payment of penalty as prescribed, therefore order setting aside tax demand and penalty was to be upheld:**

**Issue/Facts:** Tax was demanded and penalty was imposed in respect of goods detained alleging transportation of same goods twice based on same invoice. Original order was set aside by appellate authority due to absence of materials required for such detention and seizure of goods.

**Held:** As per section 129 of CGST Act, goods detained can be released if assessee/owner of goods pays penalty specified under section 129(3) *ibid*. If assessee does not want to pay penalty under section 129, department can impose penalty under section 122 and not under section 129(3). Respondent/assessee had not approached department for provisional

release of goods on payment of penalty under section 129 and thus, order demanding tax and provisional penalty could not be passed under section 129(3). Appellate authority had held that order under said Section was passed under presumption. Impugned order was to be upheld. Writ petition was to be dismissed.

**Case: State of UP v. Maa Vindhya Vasini Tobacco (P.) Ltd. – [2022] – Hon'ble Allahbad HC – Writ (C) No. 20203 of 2019**

**5. Alcoholic liquor for human consumption is not "food" so as to attract lower rate of GST of 5% instead of 18% as per Notification No. 6/2021:**

**Issue/Facts:** Whether liquor for human consumption is "food" so as to attract lower rate of GST of 5%.

**Held:** It is an admitted fact that there is no definition of "food and food products" under the Act but at the same time, whatever consumed by human beings cannot be construed as "food and food products" for the purpose of exemption under GST. Alcoholic liquor cannot be treated as an item of food for many a reasons, more particularly, for the advertisements carried on the item that consumption of the same would be injurious to health, etc. Therefore, the argument of the learned counsel for the petitioner that since alcoholic liquor found in entry 26 in terms of Notification No. 11/2017, dated 28-6-2017, and thereafter, has to be treated as an article of food and as such, it is liable to be taxed at 5% (2.5% CGST & 2.5% SGST) cannot be accepted. Hence, the same is required to be taxed at 18%.

Even otherwise, Notification No. 6/2021, dated 30.09.2021, published in the Gazette on 30-9-2021 itself incorporates services by way of job work in relation to manufacture of alcoholic liquor for human consumption as item No. (ica) in Column No. 3 of Serial No. 26 and the rate of tax is mentioned @ 9% (i.e., 9%+9%=18%). Since the manufacture by the petitioner relates to alcohol for human consumption by way of job work, the petitioner is liable to pay tax at 18%.

As Notification 6/2021 is clarificatory in nature, it will have retrospective operation.

**Case: Esveear Distilleries (P.) Ltd. v. Assistant Commissioner (State Tax), Tirupati-II Circle – [2022] – Hon'ble Andhra Pradesh HC – Writ Petition No. 15534 of 2022**





# GST Quick Connect

Compiled by: CA. MONISH S SHAH

## Important AAR /AAAR/HC JUDGMENTS/ SC JUDGMENTS

### 1. CSR-expenditure incurred in furtherance of business, eligible for ITC : Telangana AAR

Whether ITC is available on CSR (Corporate Social Responsibility) expenditure spent by the company?

#### Ruling:

The expenditure made towards corporate responsibility under section 135 of the Companies Act, 2013, is an expenditure made in the furtherance of the business. Hence the tax paid on purchases made to meet the obligations under corporate social responsibility will be eligible for input tax credit under CGST and SGST Acts.

### 2. Date of payment towards GST liability is to be construed from the date of filing of GSTR-3B and not from the date of deposit of cash into Electronic Cash Ledger

#### M/s RSB TRANSMISSIONS INDIA LIMITED Vs UNION OF INDIA

GST - Sections 39, 47, 49 & 50 of the CGST Act, 2017 – Rule 87 of the CGST Rules, 2017 – Mode and manner of payment of tax - Whether merely depositing of amount in Electronic Cash Ledger amounts to deposit of tax or payment to exchequer

- Validity of demand of interest for late filing of GSTR-3B when amount deposited as tax through valid challans prior to filing of GSTR-3B

- Whether the amount deposited as tax through valid challans by a registered person in the Government Exchequer prior to the filing of the GSTR-3B Returns could be treated as discharge of the tax liability due for the period in question in respect of which the GSTR-3B return is being filed late or whether interest could be levied on delayed filing of GSTR-3B in such circumstances under Section 50 of the CGST Act.

**HELD** - any deposit made in the modes prescribed under Section 49(1) are mere deposits towards tax, interest, penalty, fee or any other amount by such person credited to the Electronic Cash Ledger - A combined reading of Section 49(1) of CGST Act and Rule 87(6) and (7) of CGST Rules both show that such deposit does not mean that the amount is appropriated towards the Government exchequer - The deposit in the Electronic Cash Ledger, therefore, does not amount to payment of the tax liability. If the scheme of the Act and the relevant provisions of Section 39(7) is read in conjunction with the manner of payment of tax prescribed under Section 49, it is clear that any registered person can pay the tax not later than the last date on which he is required to furnish such return. But on filing of GSTR-3B only, the amount lying in his Electronic Cash Ledger is debited towards payment of tax, interest or tax liability - Under the scheme of the Act, payment of tax cannot be made prior to filing of GSTR 3B return, though such deposits may be made or are lying in Electronic Cash Ledger. Tax liability gets discharged only upon filing of GSTR 3B return - the last date of which is 20th of the succeeding month on which the tax is due and even though GSTR-3B return can be filed prior to the last date and such tax liability can be discharged on its filing, but mere deposit of amount in the Electronic Cash Ledger on any date prior to filing of GSTR-3B return, does not amount to payment of tax due to its State exchequer – Thus, only on filing of GSTR-3B return, the debit of the tax dues is made from Electronic Cash Ledger and any amount lying in deposit in the Electronic Cash Ledger prior to that date does not amount to discharge of tax liability. A combined reading of Section 39 (7), 49 (1) and Section 50(1) read with its proviso and Rule 61(2) also confirms this position - The contention of the petitioner of having discharged the tax liability by mere deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR-3B return would be against the scheme of GST Law and



would make the working of GST regime unworkable - Any deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR 3B return does not amount to discharge of tax liability on the part of the registered person - Since the petitioner filed its GSTR-3B return belatedly, the Revenue has rightly computed the interest on such delayed payment - Writ petition is dismissed.

### 3. Industrial Safety Belt not exceeding Rs.1000 sale value, taxable at 5% GST: AAR

The West Bengal AAR, has recently, while deciding upon an application filed before it, held that industrial safety belt not exceeding Rs.1000 sale value is taxable at 5% GST.

The aforesaid observation was made by the AAR when an application was filed before it by SinghaBaheni Industries, engaged in the manufacturing of industrial Safety Belts and full Body Harness.

With the applicant submitting that while supplying the aforesaid items, it charges tax at 5% sale value of which does not exceed Rs.1000/- per piece and at 12% where sale of each piece exceeds Rs.1000, the present application before the AAR filed under sub Section (1) of section 97 of the GST Act and the rules made there, raised the question as to what shall be the rate of tax and HSN Code of manufacturing of Industrial safety belt and Harness.

The item industrial safety belt manufacturing by the applicant would be classified under chapter sub- heading 6307 20 90 and tax would be levied at 5% of item sale value not exceeding Rs.1000/- per piece and at 12% in case where sale value exceeds Rs.1000/- per piece.

4. ITC Can be claimed under marginal Scheme on Rent, Advertisement expenses, Commission, Professional expenses: AAR Whether applicant who is under Marginal scheme can claim Input Tax Credit on the expenses like Rent, Advertisement expenses, commission, Professional expenses and other like expenses? Whether ITC is allowed to be claimed on Capital Goods for the Applicant under

Marginal Scheme?

#### Ruling;

Applicant who is under Marginal Scheme can claim Input Tax Credit on the expenses like Rent, Advertisement expenses, Commission, Professional expenses and other like expenses subject to section 16 to 21 and rules 36 – 45 of CGST Act and Rule 2017.

ITC Can be claimed on Capital Goods by the Applicant under Marginal Scheme subject to section 16 to 21 and rules 36-45 of CGST Act and Rule 2017.

5. The Uttarakhand Authority of Advance Ruling (AAR) has ruled that when the transaction value of the goods transport agency (GTA) service is added to the free value of diesel, the value of free diesel filled by the service recipient in the vehicle(s) provided by the applicant will be subject to GST.

The two-member bench of Anurag Mishra and Rameshwar Meena has observed that the input, i.e., fuel, to run and operate the vehicle, provided free of cost by the recipient of the service, for transportation of goods, shall form part of the value of supply in view of Section 15 of the CGST Act, 2017. The cost of the input has to be paid by the supplier of services but incurred by the recipient, as for the purpose of the levy of GST, the cost of all the inputs, whether provided free of cost or not, has to be included in the value of supply.

The applicant is in the process of discussing providing transport of goods service by road to a recipient who is not a related person, for which a consignment note will be issued by the applicant.

As per the draft agreement, the applicant will have to transport the goods from the factory of the recipient to the destination specified by the recipient by deploying a vehicle with a driver/staff to run/operate exclusively for the transport of their goods. However, the fuel required to transport the goods shall not be within the scope of work of the applicant and shall be borne by the recipient of the service. As a result, while charging GST at the applicable rate on the freight consideration charged to the



recipient under the forward charge mechanism, the cost of the fuel consumed or used for the transport of the goods would be excluded.

The applicant has requested an advance ruling on whether the value of free diesel filled by the service recipient in the fleet(s) placed by the GTA service provider under the accepted terms of the contractual agreement will be subject to the charge of GST by adding the value of GTA service under the CGST Act, 2017.

The applicant has contended that the transaction is revenue neutral in nature, but we observe that this argument is devoid of any merit as the dues to the government are payable as per the provisions of the Act and cannot be set off. There is an impossibility of compliance at the end of the applicant.

The AAR rejected the contention of the applicant and has held that the cost price/procurement price of the fuel, i.e., diesel in the instant case, is open to all in the market and even the business houses, industries, etc., consuming diesel for any

reason, book the expenses incurred by them as per the norms of the industry.

"For "GTA service" to come into play, the transportation of goods has had to be undertaken by the applicant only, and hence the amount on account of the price of fuel that the supplier was liable to pay in the normal course of business operation and in relation to such supply, which has been drafted to be incurred by the recipient of the supply (as per the agreement supra) and not included in the price actually paid for the goods or services or both, is included in the value of a supply of services to arrive at the transaction value," the AAR observed.

- **Notification No.23/2022 – Central Tax From 23/11/2022**

The Competition Commission of India to examine whether input tax credit availed by any registered person or reduction in tax rate have actually resulted in commensurate reduction in price of the goods or services or both supplied by him.

*Merry*  
**CHRISTMAS**  
*Happy New Year!*







## From the RBI

Complied by CA. Mayur Modha



# भारतीय रिज़र्व बैंक RESERVE BANK OF INDIA

In the month of November-2022, 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						
23.11.22	<a href="#">RBI/2022-2023/139</a> <a href="#">FIDD.CO.FSD.BC.No.13/05.0</a> <a href="#">2.001/2022-23</a>	All Public Sector Banks, Private Sector Banks and Small Finance Banks	Modified Interest Subvention Scheme for Short Term Loans for Agriculture and Allied Activities availed through Kisan Credit Card (KCC) during the financial years 2022-23 and 2023-24  The applicable lending rate to farmers and the rate of interest subvention will be as follows: <table border="1" data-bbox="917 1366 1268 1489"> <thead> <tr> <th>Rate</th> <th>Subvention</th> </tr> </thead> <tbody> <tr> <td>7%</td> <td>1.5%(2022-23)</td> </tr> <tr> <td>7%</td> <td>1.5%(2023-24)</td> </tr> </tbody> </table>	Rate	Subvention	7%	1.5%(2022-23)	7%	1.5%(2023-24)
Rate	Subvention								
7%	1.5%(2022-23)								
7%	1.5%(2023-24)								
23.11.22	<a href="#">RBI/2022-2023/141</a> <a href="#">DOR.LRG.REC.83/03.10.00</a> <a href="#">1/2022-23</a>	All Commercial Banks (excluding Local Area Banks, Regional Rural Banks and Payments Banks)	Basel III Framework on Liquidity Standards – Standing Deposit Facility, it is clarified that the overnight balances held by banks with RBI under SDF shall be eligible as 'Level 1 High Quality Liquid Assets (HQLA)' for computation of LCR.						



1.11.22	<a href="#">RBI/2022-2023/135</a> <a href="#">DoR.AUT.REC.81/24.01.001/2022-23</a>	All Regional Rural Banks (RRBs)	<p><b>The circular comes into force from November 01, 2022.</b></p> <p>The revised eligibility criteria to seek approval for providing Internet Banking with transactional facility by RRBs to their customers are as under:</p> <ol style="list-style-type: none"> <li>a. Full implementation of Core Banking Solutions (CBS) and migration to IPv6.</li> <li>b. Compliance with minimum prescribed CRAR requirement as applicable from time to time.</li> <li>c. Net worth of ₹50 crore or more as on March 31 of the previous financial year.</li> <li>d. Net NPA of not more than 5% as on March 31 of the previous financial year.</li> <li>e. Net profit in the two immediately preceding financial years.</li> <li>f. No instance of default in maintenance of CRR/SLR during the immediately preceding financial year.</li> <li>g. The bank shall have a satisfactory track record of regulatory compliance and there shall be no instances of monetary penalty imposed for violation of RBI directives/guidelines during the two preceding financial years.</li> <li>h. The bank shall have a sound internal control system approved by a CISA qualified independent auditor.</li> </ol>
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# Excel in Excel

Compiled by: CA. CS. Hemlata Dewnani

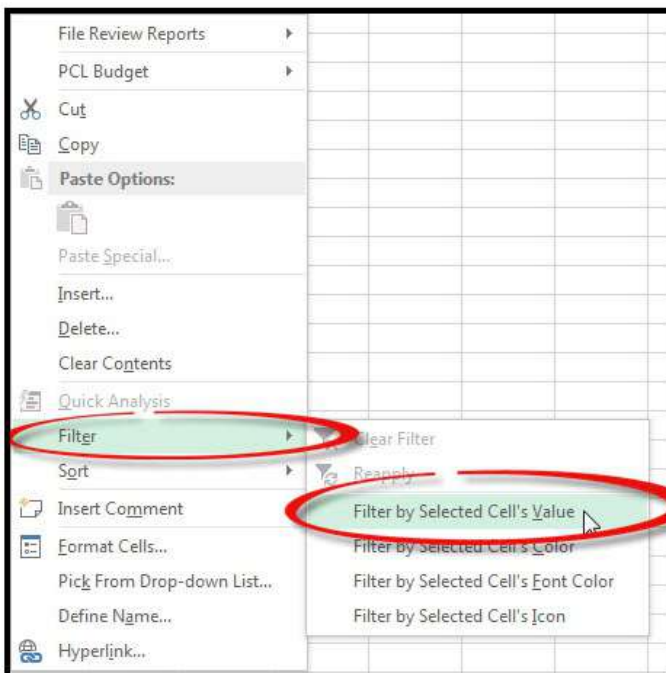
## Filter by Selected Cell's Value

**D**o you use the “Filter by Selected Cell's Value” option? If you do, then you will be pleased to know there is a Quick Access Toolbar icon that applies it in one click or through Shortcut You can create

**WARNING:** This tip doesn't work in a formatted table.

If you are unsure about the Quick Access Toolbar check out this post below.

That option is usually accessed via the right click menu, but that takes three clicks to use – see image below



To add the icon to the Quick Access Toolbar, right click the Quick Access Toolbar (it is either above or below the ribbon and already has small icons on it).

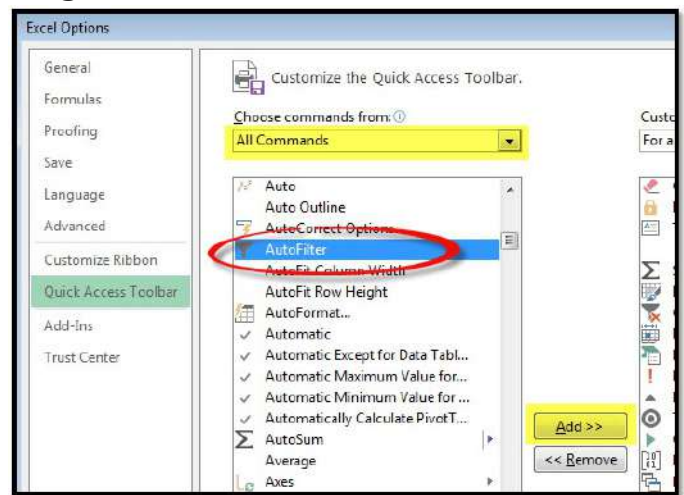
Choose Customize Quick Access Toolbar.

From the Choose commands from drop down select All Commands.

Scroll down the list beneath until you find

AutoFilter and select it.

Click the Add button and you are done! See image below..



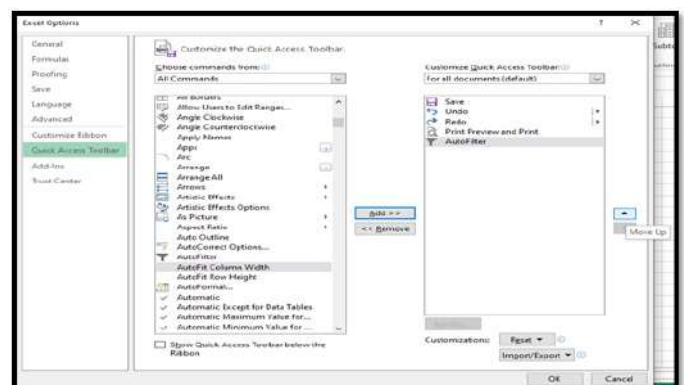
You can now click an entry in a table and click that new AutoFilter icon to filter by that cell's value. The icon should appear on the end of your Quick Access Toolbar.

It automatically adds the filtering drop downs to the table if it wasn't already turned on.

Now about the shortcut after adding check at what position this option is in the customize Access Toolbar list

In our case it is 5 than shortcut will be Alt + 5

If you want other number you can move up the Auto filter button with Move up option (As shown in image below)







# 21st World Congress of Accountants - 2022

Compiled by: CA. Pooja Thakkar



The WCOA 2022 was an apt platform for the exchange of ideas through interactive discussions for accounting, finance, and business professionals. The ICAI hosted the prestigious global event for the first time since its forum was set up in 1904. Over six thousand professionals related to accountancy attended the Congress including more than 1,800 foreign delegates from 100 nations. The rousing oratory of every speaker left an imprint that will last as a lifetime reminiscence.

WCAO as the acronym sounds was truly an enthralling WOW!! Every professional who attended in person and virtually is left with an awe-inspiring experience. What Future India is ready for was quite perceivable from the thematic issues captured throughout the conference.

Today I am proud and privileged to be a part of one of the most entrusted Fraternities of Chartered Accountants around the planet - The ICAI. This spectacular congregation subtly also reminded to abide by the emblem gifted to us from kathoupanishad which clearly inscribed our fiduciary duties, "Ya esa suptesu jagarti" of being a person awake in those that sleep, keeping the Nation First while we perform our responsibilities of transparency and fairness.

What was staged showcased our vibrant culture, intricately balanced our strengths and ability towards embracing the pace of digitally-driven business culture. A beautifully crafted program that sowed the seeds of unity amongst every member present from across the globe forging its foundations in "Building Trust, Enabling Sustainability" as the memento of the event.

The opening remarks from the Lok Sabha Speaker Shri Om Birla recapitulated, Chartered Accountants as the engines of the economic world and the pillars of the Economy in India and abroad inculcated a tremendous sense of faith in professionals. The Speaker of Lok Sabha

further said "Globalization and Digital Economy have posed new challenges before us. As financial experts, you understand it better. You have the potential to guide the world in finding a solution to these challenges".

Addressing the conference virtually Union Finance Minister – Smt. Nirmala Sitharaman highlighted the adoption of a sustainable lifestyle so that the future of the earth is ensured.

As the pitch of the conference was set, it further took us to the latent issues of rapid expansion of automation and raised a demand of the need to speak out, speak up and lead on trust among every limb of business sectors private and public. With growing expectations from all the stakeholders, it has become a prerequisite to acquire new skillsets that shall aid in rendering our services effectively and efficiently in the industrial revolution we are heading steadfastly to.

Disruptive technologies have unearthed collective commitment from us to cater to digital transformation. The Panel discussions greatly enhanced vision to transform the void into milestones and confronting the limitations as possibility of transformation. High level coverage of every facet of the economy like taxation landscape in India, SMEs, Regulatory Framework, Fintech, and Navigating the Global Economic Recovery were insightful to explore the new avenues unprecedentedly.

The cultural rendezvous at the end of each day revived our lives with an aura of joy and positivity. Finally, I express my gratitude to all the individuals who made this happen a successful story with special mentions to CA. (Dr.) Debashis Mitra President, ICAI, CA. Aniket Sunil Talati Vice-President, ICAI along with the all the Members and Government Nominees of the 25th Council of ICAI whose relentless efforts made our day as proud Chartered Accountants! Jai Hind.

# Motivational Story

Compiled by: CA. CS. Hemlata Dewnani

## Poke The Box – by Seth Godin



### **Juggling is about throwing, not catching**

We're conditioned to make the catch. We're conditioned to hurdle whatever obstacle is in our way. We're conditioned to save the day, not matter what, and to not drop the ball. "If you spend your time and energy and focus on catching, it's inevitable that your throws will suffer. You'll get plenty of positive feedback for the catches you make, but you'll always be behind, because the throws you manage to make will be every less useful".

"Paradoxically, if you get better at throwing, the catches take care of themselves. The only way to get better at throwing though, is to throw". Throw poorly, then throw again. Throw well, then throw again. "Get good at throwing first".

### **Fear on the left, fear on the right.**

"Some of us hold back when we should be starting instead. We hold back, promise to do more research, wait for a better moment, seek out a kinder audience". This habit is extremely common, and it eats up our genius and destroys our ability to make the contribution we're quite capable of making. This is 'hypogo' – where we get trapped into not enough starting.

- The flip side is also true. 'Hypergo' is starting too much, dealing with our fear of shipping by starting something else instead.
  - The person who constantly asks questions, interrupts and takes endless notes isn't just annoying – they're also self-sabotaging and

hiding. If you're always dreaming, you can't be held responsible for your work: first, because you're crazy, and second, because you're too busy doing the next thing to be held responsible for the last one.

- "If you're not making a difference, it's almost certainly because you're afraid".
  - That fear can manifest itself on either end of the spectrum.
  - It's not good to be too fat or too thin, or to have blood pressure too high or too low, and in the same way, it not's good to start too little or too often.

### **Conclusion:**

"Innovation is mysterious. Inspiration is largely unpredictable... But once the habit is ingrained and you become the starter, the center of the circle, you will find more and more things to notice, to instigate, and to initiate". So Start as a way of life to everything

"Now that we've got that out of the way, what are you going to do about it? Hide? Crouch in a corner and work as hard as you can to fit in? That's not safe either. Might as well do something that matters instead".

"You can't lose".

"Just Go – Do that".



# Upcoming Event



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

# NATIONAL CONFERENCE FOR CA STUDENTS **2022**

Organised by:

SSEB, Board of Studies-(Operations), ICAI

Hosted by:

Ahmedabad Branch of WIRC of ICAI & Ahmedabad Branch of WICASA of ICAI



Acquiring Acute  
Acumen & Attitude

**23 & 24 DEC**  
FRI - SAT

Venue:

**Gujarat University Convention Hall**

**Nr. Helmet Circle, Memnagar, Ahmedabad**

**#canATcon22**

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



Acquiring Acute  
Acumen & Attitude

**NATIONAL CONFERENCE  
FOR CA STUDENTS 2022**

**23 & 24 DEC**  
FRI - SAT

**Day - 1 - Friday, 23rd December, 2022**

<b>08:30 am to 09:30 am</b>	<b>Networking &amp; Registration</b>
<b>09:30 am to 10:30 am</b>	<b>Inaugural Session</b>
<b>10:30 am to 12:15 pm</b>	<b>Technical Session - I : Startup Ecosystem   Session Chairman : Eminent Speaker</b> Topics :- 1. Startup Regulative & Benefits   3. Average of Funding in Startup 2. Startup - India Maker vis a vis Global Scenario   4. Startup - Exit Strategy
<b>12:15 pm to 01:15 pm</b>	<b>Special Session - I : Interaction with SSEB, Board of Studies-(Operations), ICAI</b> <b>Session Chairman : Eminent Speaker</b>
<b>01:15 pm to 02:15 pm</b>	<b>Special Session - II : Azadi ka Amrut Mahotsav   Session Chairman : Eminent Speaker</b> Ideas @75
<b>03:00 pm to 04:15 pm</b>	<b>Technical Session - II : Evolutionary Technology   Session Chairman : Eminent Speaker</b> Topics :- 1. Use of Blockchain Technology   3. AI & Robotics Process Automation in 2. Future of NFT - its relevance in CA Profession   Audit & Finance 4. Data Analytics & Audit
<b>04:15 pm to 05:30 pm</b>	<b>Motivational Session - I :</b> <b>Session Chairman : Eminent Speaker</b>

**Day - 2 - Saturday, 24th December, 2022**

<b>10:00 am to 11:30 pm</b>	<b>Technical Session - III : Offshore Onshore Accounting &amp; Management Consultancy</b> <b>Session Chairman : Eminent Speaker</b> 1. Global Financial Reporting Practices (UAE / USA / UK / Australia / Singapore)   3. Accounting in Procedure to Payable Record to Report 2. CA's Global Accounting Professionals   4. Opportunities in Management Consultancy Quote to Cash
<b>11:30 am to 12:30 pm</b>	<b>Motivational Session - II :</b> <b>Session Chairman : Eminent Speaker</b>
<b>12:30 pm to 01:45 pm</b>	<b>Technical Session - IV : Capital Market Opportunities</b> <b>Session Chairman : Eminent Speaker</b> Topics :- 1. Vision India 2030 - India Going Global   3. Value Investing and Wealth Creation 2. Fundamentals of Technical Analysis of Shares   4. Career in Stock Market
<b>03:00 pm to 04:30 pm</b>	<b>Technical Session - V : Taxation, Corporate &amp; Allied Laws</b> <b>Session Chairman : Eminent Speaker</b> 1. Section 194R Provisions of Income Tax Act, 1961   3. RERA - Blessing to Home Buyers or Builders 2. Input Tax Credit in GST   4. CARO 2020 & Schedule III
<b>04:30 pm to 05:00 pm</b>	<b>Valedictory Session</b>



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# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Acquiring Acute  
Acumen & Attitude

## NATIONAL CONFERENCE FOR CA STUDENTS 2022

**23 & 24 DEC**  
FRI - SAT

### Students eligible to attend the Students Conference

Students who have registered as IPCC / Intermediate Students who are pursuing their Article Ship Training / Students who have completed their Practical Training but could not qualify their Final Examinations may attend the conference till next one year from the date of completion of Practical Training. (CPT/Foundation Students and Students who have completed one year beyond their Article ship training will not be eligible to register for these Conferences)

#### Registration Fees per Student

**Rs. 600/- till 30.11.2022**  
**Rs. 800/- from 01.12.2022**

(Restricted to 2000 participants on First-cum-First basis)

#### Accommodation

If Students wish us to arrange for  
Accommodation then Charges will be  
**Rs. 1200 to Rs. 1500 Per Day Per person**  
on triple sharing basis.

#### Payment Mode

The student has to Register & make the  
Payment online on the Portal itself:  
<http://bosactivities.icaai.org/> and  
[www.icaiahmedabad.com](http://www.icaiahmedabad.com)

**For Registration Queries, kindly contact:- Ahmedabad Branch of WIRC of ICAI**

Address: ICAI Bhawan" 123 Sardar Patel Colony, Nr. Usmanpura Underbridge, Naranpura, Ahmedabad – 380014, Gujarat

**Phone No. 079 - 68103989, 27680537, 27680946**

**Email :ahmedabad@icaai.org, wicasaahmedabad@icaai.org | Website: <http://bosactivities.icaai.org> & [www.icaiahmedabad.com](http://www.icaiahmedabad.com)**

**Mr. Axay Shah - 8469696830, Mr. Bhavya Raichura - 8460462423**

Students (pursuing Practical Training/Industrial Training) are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical-Sessions and submit for approval a soft copy of the Paper at [wicasaahmedabad@icaai.org](mailto:wicasaahmedabad@icaai.org) & [ahmedabad@icaai.org](mailto:ahmedabad@icaai.org) by **30.11.2022** and a hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), ICAI Students' Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the **Ahmedabad Branch of ICAI**.

For Paper Presenter any query Contact: **Ms. Rajvi Shah – 9427956608 & Ms. Naaz Mithani - 9537833759**

Outstation student participants shall be reimbursed actual travelling expenses equivalent to 2 tier AC and DA @ Rs. 1500/- per day for lodging and incidental expenses etc. (It is suggested that the students participators may tentatively book train tickets pending selection of their papers. This may enable them to have confirmed train tickets.)

**Conference Chairman**  
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Chairman, SSEB, Board of  
Studies - (Operations),  
ICAI

**Conference Co-Chairman**  
**CA. Sridhar Muppala**  
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Ahmedabad  
Branch

**Conference Coordinator**  
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**CA. Samir Chaudhary**  
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**CA. Abhinav Malaviya**  
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MCM, WICASA



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# Event in Images



**CEOs & CFOs' Round Table Meet on 04-11-2022**



**Two Days Faculty Development Programme on 05th & 06th November, 2022**



**Diwali Get-Together 2022 on 08-11-2022**





Direct Tax Refresher Course on 07-11-2022



Direct Tax Refresher Course on 14-11-2022



Faculty Development Program on 12-11-2022





Seminar On Importance Of Spiritual Education For Joyful Professional Life on 23-11-2022



One Day Orientation Programme for Newly Enrolled with COP on 26-11-2022



Seminar on Ethics on 24-11-2022



Super Mega Career Counselling on 26-11-2022









# Media Coverage

## ગુજરાત રૂકે

મંગળવાર તા. ૮-૧૧-૨૦૨૨

### વૈશ્વિક સ્તરે આવતા ફેરફારોને અનુસરી લક્ષ્યાંક પ્રાપ્ત કરવા CA-CEOsને હાકલ

અમદાવાદ, તા. ૭  
 ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ અને સીએફઓની રાઉન્ડ ટેબલ મીટિંગનું આયોજન કરવામાં આવ્યું હતું. આ રાઉન્ડ ટેબલ મીટિંગમાં અમદાવાદના ૨૭૫થી વધુ પ્ખ્યાતનામ સીએ તેમજ સીઈઓ અને સીએફઓએ ભાગ લીધો હતો. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાટીએ મીટિંગમાં હાજર રહેલા સીઈઓ અને સીએફઓને સફળ બનવા માટે આંતરરાષ્ટ્રીય સ્તરે આવતા ટેકનોલોજીકલ ફેરફારોને અનુસરી તમારૂં લક્ષ્યાંક પ્રાપ્ત કરવા માર્ગદર્શન આપ્યું હતું.

અમલ • મંગળવાર, ૦૮ નવેમ્બર, ૨૦૨૨

### વર્તમાન પ્રવાહ

ભારત અને આંતરરાષ્ટ્રીય કોર્પોરેટ ક્ષેત્રમાં સીએની વ્યાપક માંગ

## આઈસીએઆઈ અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ (અને) સીએફઓની રાઉન્ડ ટેબલ મીટ યોજાઈ

(વર્તમાન પ્રવાહ - પુસ્તક નેટવર્ક) અમદાવાદ, તા. ૭  
 ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ અને સીએફઓની રાઉન્ડ ટેબલ મીટિંગનું આયોજન કરવામાં આવ્યું હતું. આ રાઉન્ડ ટેબલ મીટિંગમાં અમદાવાદના ૨૭૫થી વધુ પ્ખ્યાતનામ સીએ તેમજ સીઈઓ અને સીએફઓએ ભાગ લીધો હતો. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાટીએ મીટિંગમાં હાજર રહેલા સીઈઓ અને સીએફઓને સફળ બનવા માટે આંતરરાષ્ટ્રીય સ્તરે આવતા ટેકનોલોજીકલ ફેરફારોને અનુસરી તમારૂં લક્ષ્યાંક પ્રાપ્ત કરવા માર્ગદર્શન આપ્યું હતું.

જણાવ્યું હતું કે સમગ્ર વિશ્વમાં સીએની માંગ વધતી જાય છે. વર્તમાન સમયમાં ભારત ઈન્ડિયા, કમો અને ફિલિપીન્સ ખૂબ જ પ્રગતિ કરી રહ્યું છે અને સ્વલક્ષી બની રહ્યું છે. સાથે સાથે ભારતનો ઓથોરિટી વિકાસ ખૂબ જ ઝડપથી વધી રહ્યો છે. જેથી આવાસ સમયમાં ભારત અને આંતરરાષ્ટ્રીય ફેરફારોને સીએની વ્યાપક માંગ કોર્પોરેટ ક્ષેત્રમાં રહેશે. વર્ષ ૨૦૨૨માં સમગ્ર પ્રવાહમાં ફેરફાર સીએ. કેમ્પ્સમાં એવરેસ્ટ પેલેસ ૧૨.૫ લાખનું રહ્યું છે. જે સીએના વ્યવસાયનો વિકાસ બતાવે છે.

આ પ્રસંગે સીએ. સુરેશ્વર જેન મુખ હેડ કામનાસ મેનેજમેન્ટ એન્ડ કન્સલ્ટિંગ જણાવ્યું હતું કે કોર્પોરેટ ક્ષેત્રમાં સીએની માંગ વધતી જાય છે. જે સીએના વ્યવસાયિક ક્ષમતા હાંસલ કરે છે. આઈસીએઆઈ અમદાવાદ શ્રાન્થ દ્વારા રાઉન્ડ ટેબલ મીટિંગમાં હાજર રહેલા ૨૭૫થી વધુ સીઈઓ અને સીએફઓને તેમની વ્યવસાયિક ક્ષમતા હાંસલ કરવા માટે આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. ભૂતકાળમાં સીએ. ધ્યા બાદ વર્ષે પડતાં સીએ પ્રેસિડેન્ટ કરતાં હતાં, જ્યારે વર્તમાન સમયમાં સીએની વ્યવસાયિક ક્ષમતા હાંસલ કરવા માટે આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે.

### સૌરાષ્ટ્ર પ્રતિબિંબ TUESDAY 08-11-22

## ભારત અને આંતરરાષ્ટ્રીય કોર્પોરેટ ક્ષેત્રમાં સીએની વ્યાપક માંગ આઈસીએઆઈ અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ & સીએફઓની રાઉન્ડ ટેબલ મીટ યોજાઈ

અમદાવાદ, તા. ૭  
 ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ અને સીએફઓની રાઉન્ડ ટેબલ મીટિંગનું આયોજન કરવામાં આવ્યું હતું. આ રાઉન્ડ ટેબલ મીટિંગમાં અમદાવાદના ૨૭૫થી વધુ પ્ખ્યાતનામ સીએ તેમજ સીઈઓ અને સીએફઓએ ભાગ લીધો હતો. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાટીએ મીટિંગમાં હાજર રહેલા સીઈઓ અને સીએફઓને સફળ બનવા માટે આંતરરાષ્ટ્રીય સ્તરે આવતા ટેકનોલોજીકલ ફેરફારોને અનુસરી તમારૂં લક્ષ્યાંક પ્રાપ્ત કરવા માર્ગદર્શન આપ્યું હતું.

6 મંગળવાર, ૦૮ નવેમ્બર, ૨૦૨૨ સત્ય ૬ www.satyaday.com Email: satyanews24@gmail.com

ભારત અને આંતરરાષ્ટ્રીય કોર્પોરેટ ક્ષેત્રમાં સીએની વ્યાપક માંગ

## આઈસીએઆઈ અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ & સીએફઓની રાઉન્ડ ટેબલ મીટ યોજાઈ

સત્ય ૬ / અમદાવાદ, ૭  
 ૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ શ્રાન્થ દ્વારા સીઈઓ અને સીએફઓની રાઉન્ડ ટેબલ મીટિંગનું આયોજન કરવામાં આવ્યું હતું. આ રાઉન્ડ ટેબલ મીટિંગમાં અમદાવાદના ૨૭૫થી વધુ પ્ખ્યાતનામ સીએ તેમજ સીઈઓ અને સીએફઓએ ભાગ લીધો હતો. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાટીએ મીટિંગમાં હાજર રહેલા સીઈઓ અને સીએફઓને સફળ બનવા માટે આંતરરાષ્ટ્રીય સ્તરે આવતા ટેકનોલોજીકલ ફેરફારોને અનુસરી તમારૂં લક્ષ્યાંક પ્રાપ્ત કરવા માર્ગદર્શન આપ્યું હતું.

### JAIHIND - AHMEDABAD

02 MONDAY - 7-11-2022



૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા દ્વારા યોજાયેલા રાઉન્ડ ટેબલ મીટિંગમાં આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાટી, સેક્રટરી સીએ નિરવ અગ્રવાલ, સીએ પુરુષોત્તમ મુંડલાવાલા, સીએ રણજીતકુમાર અગ્રવાલ, સુરેશ્વર જેન સહિતના અગ્રણીઓ હાજર રહ્યાં હતા.

સીએઓ અને સીએફઓને તેમની વ્યવસાયિક ક્ષમતા હાંસલ કરવા માટે આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે. આઈસીએઆઈ સીએના અભ્યાસને પ્રમોટ કરી રહી છે.



## વેસ્ટર્ન રાઇઝસ

2 રવિવાર, તા. ૨૭ નવેમ્બર, ૨૦૨૨

### આઈસીએઆઈ અમદાવાદ બ્રાન્ચ દ્વારા સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું

અમદાવાદ, ધો. ૧૦ થી ૧૨માં અભ્યાસ કરતાં વિદ્યાર્થીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ વ્યવસાય પ્રત્યે જાગૃતિ કેળવાય તેવા હેતુસર ધ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટસ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા આજરોજ ગુજરાત યુનિવર્સિટી કન્વેન્શન સેન્ટર ખાતે સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું હતું. આ કાર્યક્રમમાં શહેરની અગ્રગણ્ય ૫૦૦થી વધુ સ્કુલોના ૩૦૦૦થી વધુ વિદ્યાર્થીઓ હાજર રહ્યા હતા. આ કાર્યક્રમને સફળ બનાવવા આઈસીએઆઈના ચેરપર્સન સીએ

બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.

સુપર મેગા કેરિયર કાઉન્સેલિંગ કાર્યક્રમમાં મુખ્ય મહેમાન તરીકે ઉપસ્થિત રહેલા અમદાવાદ શહેરનાં જિલ્લા શિક્ષણ અધિકારી શ્રી આર એમ ચૌધરીએ તેમના પ્રાસંગિક ઉદબોધનમાં જણાવ્યું હતું કે ચાર્ટર્ડ એકાઉન્ટન્ટનો કોર્સ અધરો છે તેવી માન્યતા ભૂતકાળમાં હતી પરંતુ હવે સીએ બનનારાઓની સંખ્યા વધી છે. કાર્યક્રમમાં હાજર રહેલા વિદ્યાર્થી

હતું કે પા તેમને અવશ્ય :

દિવ્ય ભાસ્કર, અમદાવાદ, શુક્રવાર, ૨૬ નવેમ્બર, ૨૦૨૨

### કાલે CAમાં કેરિયર માર્ગદર્શન માટે સેમિનાર યોજાશે, સ્પોટ રજિસ્ટ્રેશન કરી વિદ્યાર્થીઓ ભાગ લઈ શકશે

અમદાવાદ | ધ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટસ ઓફ ઈન્ડિયા (આઈસીએઆઈ) અમદાવાદ બ્રાન્ચ દ્વારા ૨૬મી નવેમ્બરના રોજ સુપર મેગા કેરિયર કાઉન્સેલિંગનું આયોજન કરાયું છે. ધો. 10 અને 12માં અભ્યાસ કરતા વિદ્યાર્થીઓમાં સીએના કોર્સ - વ્યવસાય પ્રત્યે જાગૃતિ કેળવાય અને કારકિર્દીની તકો અંગે વિસ્તૃત માહિતી આપવા માટે કાર્યક્રમનું આયોજન કરાયું છે. કાર્યક્રમમાં અંદાજે 2500 જેટલા વિદ્યાર્થીઓ તેમના વાલીઓ સાથે હાજર રહે તેવી સંભાવના છે. વિદ્યાર્થીઓ સ્પોટ રજિસ્ટ્રેશન દ્વારા કાર્યક્રમમાં જોડાઈ શકશે. જિલ્લા શિક્ષણાધિકારીએ પણ સ્કુલોને કાર્યક્રમમાં જોડાવાની સૂચના આપી હતી.

02

SANDESH

SUNDAY, 27•11•2022

### ગુજરાત યુનિવર્સિટીમાં કેરિયર કાઉન્સેલિંગનો કાર્યક્રમ યોજાયો ધોરણ ૧૦ પાસ કર્યા બાદ પણ સીએના અભ્યાસ માટે રજિસ્ટ્રેશન કરાવી શકાશે

| અમદાવાદ |

આઈસીએઆઈ અમદાવાદ બ્રાન્ચ દ્વારા શુક્રવારના રોજ ગુજરાત યુનિવર્સિટીના કન્વેન્શન સેન્ટર ખાતે

કાર્યક્રમ મિયાન સિડેન્ટ ૦ પાસ સ માટે અને સીએ કો છો. લેખર- સીએના 1 સંખ્યા ૩ ઘટશે. હતું, કે,

સીએનો કોર્સ સહેજપણ અધરો નથી. વર્તમાન સમયાં ભારત અને સમગ્ર વિશ્વમાં ચાર્ટર્ડ એકાઉન્ટન્ટસની જેટલી માંગ છે. તેટલા પ્રમાણમાં સીએની ઘટ વર્તાય છે. જેથી રોજગારી માટે સીએ એ એક ઉત્તમ વિકલ્પ છે. જે વિદ્યાર્થી સીએ કાર્ડનલ પાસ ન કરી શકે પરંતુ આઈપીસીસી પાસ થયા હોય તેવા વિદ્યાર્થીઓને બેચલર સમકક્ષની ડિગ્રી હવેથી આપવામાં આવશે. જે ડિગ્રીના આધારે વિદ્યાર્થી કોઈપણ અગ્રગણ્ય કોર્પોરેટર ક્ષેત્રમાં એકાઉન્ટન્ટ તરીકે નોકરી પ્રાપ્ત કરી શકશે. કેરિયર કાઉન્સેલિંગમાં અમદાવાદ શહેરની ૫૦૦થી વધુ સ્કુલોના ઉ હજારથી વધુ વિદ્યાર્થીઓ ઉપસ્થિત રહ્યાં હતા.

ક્રમ નવેમ્બર-૨૦૨૨૩થી અમલી થશે

નવગુજરાત સમય | અમદાવાદ | શુક્રવાર

### સીએ અભ્યાસ અંગે ૧

### 26મીએ મેગા કેરિયર કાઉન્સેલિંગ

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ધો.10 અને 12માં અભ્યાસ કરતાં વિદ્યાર્થીઓને ચાર્ટર્ડ એકાઉન્ટન્ટ અભ્યાસ અંગે જાણકારી મળે તે માટે ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ઓફ ઈન્ડિયા(આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા 26મીએ ગુજરાત યુનિવર્સિટીના કન્વેન્શન સેન્ટરમાં એક સુપર મેગા કેરિયર કાઉન્સેલિંગનું આયોજન કરાયું છે. આ કાઉન્સેલિંગમાં

જાહેરાત કરી છે. 26મી નવેમ્બરે ગુજરાત યુનિવર્સિટીના કન્વેન્શન સેન્ટરમાં આ કેરિયર કાઉન્સેલિંગ યોજાશે. આઈસીએઆઈ અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહે કહ્યું કે ચાર્ટર્ડ એકાઉન્ટન્ટના વ્યવસાયમાં રોજગારીની અનેક તકો રહેલી છે. વિદ્યાર્થીઓમાં ધો.10 અને 12થી ચાર્ટર્ડ એકાઉન્ટન્ટ પ્રત્યે રૂચી કેળવાય અને પ્રવેશથી લઈને તેયારી કેવી રીતે કરી શકાય તેની જાણકારી મળી રહે તે માટે આ

2500થી વધારે વિદ્યાર્થીઓ ભાગ લેશે. ધો.10 અને 12માં અભ્યાસ કરતાં વિદ્યાર્થીઓ અને વાલીઓને સૌથી વધુ મુંઝવણ પોતાનું સંતાન ભવિષ્યમાં કઈ બ્રાન્ચમાં અભ્યાસ કરશે તેનો હોય છે. ત્યારે ધો.10થી જ વિદ્યાર્થીઓ સી.એ.માં જવા માટેની તૈયારી કરી શકે અને ધો.12 પછી વિજ્ઞ ક્લિયર થાય તે માટે ચાર્ટર્ડ એકાઉન્ટન્ટ ઓફ ઈન્ડિયા, અમદાવાદ બ્રાન્ચ દ્વારા સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજવાની

કેરિયર કાઉન્સેલિંગનું આયોજન કરાયું છે. આ કાઉન્સેલિંગમાં અમદાવાદ શહેર જિલ્લા શિક્ષણાધિકારી આર.એમ. ચૌધરી અને આઈસીએઆઈના વાઈસ પ્રેસિડેન્ટ સીએ અનિકેત તવાટી પણ ઉપસ્થિત રહેશે. સેન્ટ્રલ કાઉન્સિલ મેમ્બર અને કાર્યક્રમમાં કો-ચેરમેન પુરુષોત્તમ ખડિલવાલે કહ્યું કે 26મીએ સવારે 9થી 10 દરમિયાન રજિસ્ટ્રેશન અને 10થી 12 દરમિયાન કાઉન્સેલિંગ સેશન યોજવામાં આવશે.

લોકમિત્ર, LOKMITRA

Monday, November 27, 2022

### આઈસીએઆઈ અમદાવાદ બ્રાન્ચ દ્વારા સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું



ધો. ૧૦ થી ૧૨માં અભ્યાસ કરતાં વિદ્યાર્થીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ વ્યવસાય પ્રત્યે જાગૃતિ કેળવાય તેવા હેતુસર ધ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટસ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા આજરોજ ગુજરાત યુનિવર્સિટી કન્વેન્શન સેન્ટર ખાતે સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું હતું. આ કાર્યક્રમમાં શહેરની અગ્રગણ્ય ૫૦૦થી વધુ સ્કુલોના ૩૦૦૦થી વધુ વિદ્યાર્થીઓ હાજર રહ્યા હતા. આ કાર્યક્રમને સફળ બનાવવા આઈસીએઆઈના ચેરપર્સન સીએ બિશન શાહ અને

તેમની ટીમે ભારે જહેમત ઉઠાવી હતી. સુપર મેગા કેરિયર કાઉન્સેલિંગ કાર્યક્રમમાં મુખ્ય મહેમાન તરીકે ઉપસ્થિત રહેલા અમદાવાદ શહેરનાં જિલ્લા શિક્ષણ અધિકારી શ્રી આર એમ ચૌધરીએ તેમના પ્રાસંગિક ઉદબોધનમાં જણાવ્યું હતું કે ચાર્ટર્ડ એકાઉન્ટન્ટનો કોર્સ અધરો છે તેવી માન્યતા ભૂતકાળમાં હતી પરંતુ હવે સીએ બનનારાઓની સંખ્યા વધી છે. કાર્યક્રમમાં હાજર રહેલા વિદ્યાર્થીઓને પ્રેરણા આપતાં જણાવ્યું હતું કે પરિશ્રમ એ જ પારસમણી છે, તે મંગાને અનુસરી મહેનત કરીએ તો અવશ્ય સફળતા પ્રાપ્ત થાય છે. (૨૨-૧)





**STANDARDS HERALD**  
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**આઈસીએઆઈ દ્વારા સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું**

ધો. ૧૦ થી ૧૨માં અભ્યાસ કરતાં વિદ્યાર્થીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ વ્યવસાય પ્રત્યે જાગૃતિ કેળવાય તેવા હેતુસર ૬ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા આજરોજ ગુજરાત યુનિવર્સિટી કન્વેન્શન સેન્ટર ખાતે સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું હતું. આ કાર્યક્રમમાં શહેરની અગ્રગણ્ય ૫૦૦થી વધુ સ્કૂલોના ૩૦૦૦થી વધુ વિદ્યાર્થીઓ હાજર રહ્યા હતા. આ કાર્યક્રમને સફળ બનાવવા આઈસીએઆઈના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે ભારે જહેમત ઉઠાવી હતી.

કાર્યક્રમમાં હાજર રહેલા વિદ્યાર્થીઓને પ્રેરણા આપતાં જણાવ્યું હતું કે પરિશ્રમ એ જ પારસમણી છે, તે મંત્રને અનુસરી મહેનત કરીએ તો અવશ્ય સફળતા પ્રાપ્ત થાય છે. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ સીએ અનિકેત તલાટીએ જણાવ્યું હતું કે, ભૂતકાળમાં સીએ બનનારાઓની સંખ્યા ૩થી ૫ ટકા જેટલી હતી. જ્યારે હવે ડિજિટલાઈઝેશનના જમાનામાં રિસોર્સિસ વધવાના કારણે પરિશ્રમની ટકાવારી ૧૫થી ૧૭ ટકા સુધી રહે છે. કાર્યક્રમમાં હાજર રહેલા વિદ્યાર્થીઓને સીએ વ્યવસાય અંગેના કોર્સ માટે પ્રોત્સાહિત કરતાં તેમણે જણાવ્યું હતું કે ધોરણ ૧૦ પાસ થયા બાદ આપ સીએના અભ્યાસ માટે રજીસ્ટ્રેશન કરાવી શકો છો અને ધોરણ ૧૨ પાસ કર્યા બાદ આપ સીએ કાઉન્સેલરનો કોર્સ કરી શકો છો. નવેમ્બર ૨૦૨૩થી અમલી બનનારા સીએના નવા અભ્યાસક્રમમાં પેપરોની સંખ્યા ઘટશે અને સમયમર્યાદા પણ ઘટશે. સેન્ટ્રલ કાઉન્સિલ મેમ્બર અને

કાર્યક્રમના ચેરમેન સીએ હંસરાજ ચૂગે જણાવ્યું હતું કે, ભારતના માનનીય વડાપ્રધાન શ્રી નરેન્દ્ર મોદીનું સ્વપ્ન છે કે આગામી દિવસોમાં ભારતને ૫ ટ્રિબિયનની ઈકોનોમી બનાવવાની છે તે સાકાર કરવા માટે સીએની ભૂમિકા મહત્વની રહેશે. સેન્ટ્રલ કાઉન્સિલ મેમ્બર અને કાર્યક્રમના કો-ચેરમેન સીએ પુરુષોત્તમ ખંડેલવાલે જણાવ્યું હતું કે જે વિદ્યાર્થીઓનું ગણિત સારું છે તેઓ માટે સીએનો કોર્સ સહેજપણ અથરો નથી. વર્તમાન સમયમાં ભારત અને સમગ્ર વિશ્વમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સની જેટલી માંગ છે તેટલા પ્રમાણમાં સીએની ઘટ વતાંય છે. જેથી રોજગારી માટે સીએ એ એક ઉત્તમ વિકલ્પ છે. જે વિદ્યાર્થી સીએ ફાયનલ પાસ ન કરી શકે પરંતુ આઈપીસીસી પાસ થયા હોય તેવા વિદ્યાર્થીઓને બેચલર સમકક્ષની ડીગ્રી હવેથી આપવામાં આવશે જે ડિગ્રીના આધારે વિદ્યાર્થી કોઈપણ અગ્રગણ્ય કોર્પોરેટ ક્ષેત્રમાં અંકાઉન્ટન્ટ તરીકે નોકરી પ્રાપ્ત કરી શકશે.

દિવ્ય ભાસ્કર, અમદાવાદ, સોમવાર, 28 નવેમ્બર, 2022

**ICAIએ સુપર મેગા કેરિયર કાઉન્સેલિંગ પ્રોગ્રામ યોજ્યો વિદ્યાર્થીઓને સીએનું માર્ગદર્શન આપવા સ્કૂલમાં કાઉન્સેલર મુકાશે**

એન્યુક્લેટલ રિપોર્ટર / અમદાવાદ



૫ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા ધો.10થી 12ના વિદ્યાર્થીઓ માટે કેરિયર કાઉન્સેલિંગ પ્રોગ્રામનું આયોજન કરાયું હતું. જેમાં અમદાવાદની 50 જાણીતી સ્કૂલોના 3 હજાર જેટલા વિદ્યાર્થીઓ જોડાયા હતા. તજજ્ઞો દ્વારા વિદ્યાર્થીઓને સમજાવવાનું હતું કે, હાલમાં 6 ટકા લોકો ટેક્સ ભરે છે, પરંતુ હવે ઓનલાઈન ટ્રોન્કેશન વધી રહ્યાં છે, જેના કારણે આવનારા સમયમાં સી.એની માગમાં મોટો વધારો થશે. આ પ્રોગ્રામ બાદ અમદાવાદ બ્રાન્ચ દ્વારા આવનારા સમયમાં મોટાભાગની સ્કૂલોમાં એક કેરિયર કાઉન્સેલરની નિમણૂક કરાશે.

સી.એ કેરિયર કાઉન્સિલ પ્રોગ્રામમાં 50 સ્કૂલના 3 હજાર વિદ્યાર્થી જોડાયા.

**CA ફાઇનલ પાસ ન થાય તો બેચલર સમકક્ષ ડિગ્રી**

સેન્ટ્રલ કાઉન્સિલ મેમ્બર સીએ પુરુષોત્તમ ખંડેલવાલે જણાવ્યું હતું કે, જે વિદ્યાર્થીઓનું ગણિત સારું છે તેઓ માટે સીએનો કોર્સ સહેજપણ અથરો નથી. હાલમાં ભારત અને સમગ્ર વિશ્વમાં ચાર્ટર્ડ એકાઉન્ટન્ટની માંગ છે તેની સામે સી.એની ઘટ છે. જેથી રોજગારી માટે સીએ એ એક ઉત્તમ વિકલ્પ છે. જે વિદ્યાર્થી સીએ ફાયનલ પાસ ન કરી શકે પરંતુ આઈપીસીસી પાસ થયા હોય તેવા વિદ્યાર્થીઓને બેચલર સમકક્ષની ડીગ્રી હવેથી મળશે. જેના આધારે કોઈપણ કોર્પોરેટ ક્ષેત્રમાં એકાઉન્ટન્ટ તરીકે નોકરી મેળવી શકશે.

નવગુજરાત સમય | અમદાવાદ | સોમવાર | ૨૮ નવેમ્બર, ૨૦૨૨

**JAI HIND-AHMEDABAD**

**08 SUNDAY • 27-11-2022**

**સીએના અભ્યાસ અંગે સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું**

અમદાવાદ, તા. ૨૬ ધો. ૧૦થી ૧૨માં અભ્યાસ કરતાં વિદ્યાર્થીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ વ્યવસાય પ્રત્યે જાગૃતિ કેળવાય તેવા હેતુસર ૬ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા આજે ગુજરાત યુનિ. કન્વેન્શન સેન્ટર ખાતે સુપર મેગા કેરિયર કાઉન્સેલિંગનું આયોજન કરવામાં આવ્યું હતું. આ અંગે આઈસીએઆઈની અમદાવાદ બ્રાન્ચના ચેરપર્સન સીએ બિશન શાહે જણાવ્યું હતું કે, વિદ્યાર્થીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સના અભ્યાસ અને વ્યવસાય પ્રત્યે રુચિ કેળવાય અને કારકિર્દીની કેવી તકો છે તે અંગેની વિસ્તૃત જાણકારી મળી તે માટે સુપર મેગા કેરિયર કાઉન્સેલિંગનું આયોજન કરવામાં આવ્યું હતું.

**ગુજરાત દુકે**

સોમવાર તા. ૨૮-૧૧-૨૦૨૨

**ICAI અમદાવાદ દ્વારા સુપર મેગા કેરિયર કાઉન્સિલ યોજાઈ**

અમદાવાદ, તા. ૨૭ ૧૦થી ૧૨માં અભ્યાસ કરતા વિદ્યાર્થીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ વ્યવસાય પ્રત્યે જાગૃતિ કેળવાય તેવા હેતુસર ૬ ઈન્સ્ટિટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)ની અમદાવાદ બ્રાન્ચ દ્વારા ગુજરાત યુનિવર્સિટી કન્વેન્શન સેન્ટર ખાતે સુપર મેગા કેરિયર કાઉન્સેલિંગ યોજાયું હતું. આ ૩૦૦૦થી વધુ વિદ્યાર્થીઓ હાજર રહ્યા હતા. આ કાર્યક્રમને સફળ બનાવવા આઈસીએઆઈના ચેરપર્સન સીએ બિશન શાહ અને તેમની ટીમે જહેમત ઉઠાવી હતી.

**CAMાં 2023ના અભ્યાસક્રમ તથા પેપરોની સંખ્યામાં ઘટાડો થશે**

નવગુજરાત સમય > અમદાવાદ

ધો. 10 અને 12માં અભ્યાસ કરતાં વિદ્યાર્થીઓ ચાર્ટર્ડ એકાઉન્ટન્ટના વ્યવસાય પ્રત્યે જાગૃત બને તે માટે આજે યુનિવર્સિટી કન્વેન્શન સેન્ટર ખાતે સુપર મેગા કેરિયર કાઉન્સિલનું આયોજન કરવામાં આવ્યું હતું. જેમાં ૩ હજારથી વધારે વિદ્યાર્થીઓ ઉપસ્થિત રહ્યા હતા. આઈસીએઆઈના વાર્ષિક પ્રેસિડેન્ટ અનિકેત તલાટીએ કહ્યું કે ભૂતકાળમાં સી.એ. બનનારાઓની સંખ્યા ૩થી 5 ટકા જેટલી હતી, હવે આ સંખ્યા વધીને 15થી 17 ટકા થઈ છે. હવે ધો.10 પાસ થયા પછી પણ સી.એ. માટે રજિસ્ટ્રેશન કરાવી શકાય છે. ધો.12 પછી સીપા ફાઉન્ડેશનનો કોર્સ કરી શકાય છે. વર્ષ 2023થી સી.એ.ના નવા અભ્યાસક્રમમાં પેપરોની સંખ્યા ઘટશે. જે વિદ્યાર્થીઓનું ગણિત સારું છે તેમના માટે સીએનો કોર્સ જરા પણ અથરો નથી. વર્ષ 2030 સુધીમાં ભારતને સુપર ઈકોનોમી બનાવવા દરેક સી.એ.નો રોલ મહત્વનો રહેશે.













# Visitor Book

Visitors Book		
Date	Name & Address	Remarks
27/3/22	CA Sanjeev Singhal, CCM ICAI	Jai Shree Krishna! Excellent theme of the program, technology is the need of the hour. Very efficient & progressive branch managing committee. Ahmedabad branch is really leading the way, showing the roadmap to profession. Excellent mentorship by CCM Purushottam Ji & VP Anil kumar Shai. Well done! Keep it up!!
27/3/22	CA Vishal Doshi, CCM, ICAI	It was a pleasure visiting Ahmedabad Branch of WIRC of ICAI on the occasion of Bank Branches Audit Seminar under IASB, ICAI. Heartiest congratulations to Team Ahmedabad for their efforts and contribution to the activities of the ICAI.
28/3/22	CA Charanjit Singh Nanda CCM, ICAI	Coming to Ahmedabad is always a pleasure. Great hospitality coupled with excellent technical

Visitors Book		
Date	Name & Address	Remarks
May 02, 2022	Supriya Kumar, CCM, ICAI	SRIPRIYA KUMAR
	Delighted to be at the branch today and address members. Keep up the great work and best wishes to the team. Best Regards, Supriya K.	
2 <sup>nd</sup> May 2022	Great to be at the 3rd. branch which gives our vice president a very energetic, young and famous personality. The warmth of the Chairman, Purushottam Shri and all Management Committee members is par Excellence. Pleasure to be here today.	CA. PRAMOD JAIN.





### Visitors Book

Date	Name & Address	Remarks
	<p>Happy to be at this very progressive and developed branch of ICAI in Ahmedabad which not only has large number of CAs but very dynamic and enterprising members.</p> <p style="text-align: center;"><u>Smruti</u> 4.6.2022</p>	

### Visitors Book

Date	Name & Address	Remarks
13/5/22	CA Umeshb Sharana CCM	<p>Ahmedabad Branch is the best branch, as it have rich acadamical members, CMA's &amp; RMA's. Its a organisation skills are excellent. Past president &amp; Current Vice president are from this Branch, which is an unique achievement. we all are learning a lot from them. All the best for New branch primises. Vibrant Chairman &amp; MEM will take this Branch to greater heights.</p> <p style="text-align: right;"><u>Smruti</u></p>



## Visitors Book

Date	Name & Address	Remarks
15/6/22	<p>A Branch of Unity &amp; Fellowship                      A Branch of Brotherhood                      A Branch where All are one                      A Branch which Defines A New Beginning.                      A Branch of Past PRESIDENT                      VICE PRESIDENT &amp; FUTURE PRESIDENT.                      Wish you all a great time ahead with lot of unity fellowas at Branch                      Cheers to the Team</p> <p style="text-align: center;"><i>[Signature]</i></p> <p>DAYANWAS SITARA - CEM  <u>MD.</u></p>	

## Visitors Book

Date	Name & Address	Remarks
12.07.2022	<p>Indeed a pleasure to visit Ahmedabad Branch for feedback on Tax Audit Guidance Note. It is noticed that core practice of direct taxes is of high quality here and therefore, it is important to have inputs from professionals at Ahmedabad. Look forward to continuous support to DTC and to ICAI from the Branch.</p> <p style="text-align: center;"><i>P.V. Chitale</i></p>	





## Visitors Book

Date	Name & Address	Remarks
09/09/22	It was a great experience to visit Ahmedabad Branch for Orientation program of newly Qualified CA for Campus Placement. I got a chance to meet VP. Aniket Talati, CCM, Sumedha Khalekani, Chairman, Bishin Shah & his team. Congratulations to branch for nice arrangement.	CA Ranjeet Kr Agarwal CCM, ICAI  Ranjeet Agarwal 09/09/2022
3/09/2022	As always it was pleasure to visit Ahmedabad Team Ahmedabad is very vibrant, dedicated and always for the cause of the profession. Today they have organised National Women's Day showcasing talent of women CA members. Apart from this, branch is also putting best efforts for new branch building.	Pratibha CA. Pratibha Chhabra Past President- ICAI.  Best Wishes

## Visitors Book

Date	Name & Address	Remarks
3/09/2022	A great experience once again while visiting the Ahmedabad branch of ICAI. Excellent hospitality a great Women's Conference and wonderful interaction with members. I had also come for the Forensic Conference which was a very nice programme. Kudos to the managing committee. Keep it up.	Manu Agrawal CA MANU AGRAWAL PAST CCM.
3/09/22	The efforts which Ahmedabad branch is putting will go a long way for the ICAI, members & students. I congratulate, and put on record my appreciation to the entire team of Ahmedabad branch.	Priya Savla CA. PRIYA SAVLA. Central Council Member, ICAI





## Visitors Book

Date	Name & Address	Remarks
16/9/22	CA Hons Raj Chugh CCM	<p>It is good to visit the Ahmedabad Branch, which has given us leadership to the profession, i.e. Past President, Past Council Members &amp; Current Vice President CA Aniket Sunil Talati. I <sup>am very proud</sup> <sup>of</sup> <sup>my</sup> <sup>country</sup> <sup>and</sup> <sup>its</sup> <sup>growth</sup> <sup>and</sup> <sup>development</sup> <sup>in</sup> <sup>the</sup> <sup>field</sup> <sup>of</sup> <sup>CA</sup> <sup>profession</sup> <sup>in</sup> <sup>India</sup>.</p> <p>Really nice to see the excellent upkeep &amp; maintenance of the Branch premises as well developed services to the members &amp; students of the fraternity. I compliment the efforts of the Chairman CA Bishan Shah &amp; whole team for cohesive working and wish the branch will grow with leaps &amp; bounds. Many more leaders to the ICAI from the Branch are expected.</p> <p style="text-align: right;">16/9/22</p>


## Visitors Book

Date	Name & Address	Remarks
5/10/22	Feeling delighted to be at Ahmedabad Branch of ICAI in the presence of V.P. Aniket Talati & CCM Purshottam Khendelwal along with all members of IDC for New Bldg. Thanks for inviting me at Branch.	<p>V. S. Talati CCM Govt Nominat</p>





# Visitors Book

Date	Name & Address	Remarks
5/11/2022	CA Sushil Kumar Goyal Kotkurā	It is really wonderful place with wonderful people. I am enjoying hospitality of this second largest branch of ICAI.
		Branch is well managed and serving members and students under the leadership of CA Bishan Shankh Union under the guidance of UP Sir CA Aniket S Talati and CCM Purusottam Khandal-Sal.
		Wishing great future and growth to branch and all the members.
		Best wishes to all.
		
		Sushil Kumar Goyal,



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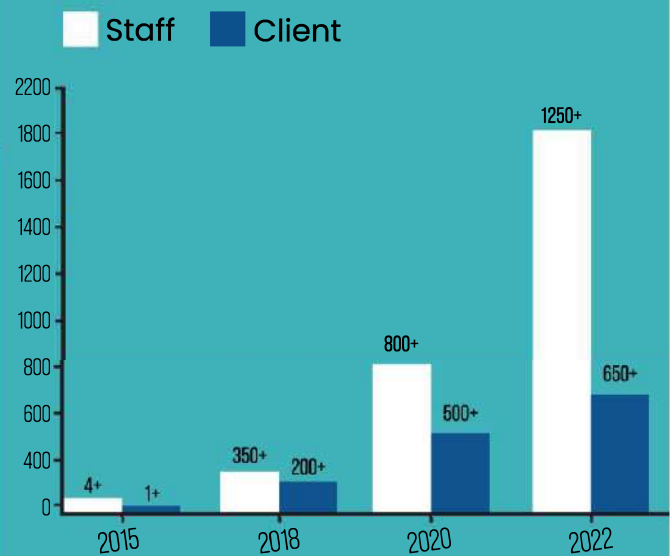
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